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**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**

**FINANCIAL REPORT**

**DECEMBER 31, 2021**

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**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**Pierre Part, Louisiana**

**FINANCIAL REPORT**  
**DECEMBER 31, 2021**

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## **INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

To the Board of Commissioners of  
Pierre Part-Belle River Volunteer Fire Department  
Pierre Part, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and major fund of the Pierre Part-Belle River Volunteer Fire Department (Fire Department) (a nonprofit corporation) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Fire Department's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatements whether due to fraud or error.

### **Accountants' Responsibility**

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Fire Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountants' Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.



### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require the management's discussion and analysis and budgetary comparison schedule on pages 3-8 and 22, respectively, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

### **Supplementary Information**

The accompanying schedule of compensation, benefits, and other payments to agency head on page 23 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information, and, accordingly, do not express an opinion on such information.

A handwritten signature in black ink that reads 'Postlethwaite &amp; Netterville' in a cursive script.

Donaldsonville, Louisiana

June 28, 2022

**REQUIRED SUPPLEMENTARY INFORMATION – PART I**

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2021**

This section of the Fire Department's annual financial report presents our discussion and analysis of the Fire Department's financial performance during the fiscal year that ended on December 31, 2021. Please read it in conjunction with the Fire Department's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The Fire Department's total net position increased by \$99,282 over the course of this year's operations.
- Fire protection grant revenues of \$276,715 accounted for 52.8 percent of total revenue for the year.
- In-kind services increased \$43,942, or 91.5 percent, to \$91,942. This increase is due to improved tracking of volunteer hours for 2021 as compared to 2020.
- Fundraising revenue increased \$20,324, or 41.5 percent, to \$69,339. This increase is due to the Food Fest taking place in 2021 after being cancelled in 2020 due to the COVID-19 pandemic.
- Contributions increased \$62,263 to \$67,312. The majority of this increase is due to a donation of \$55,000 from local attorneys received in January of 2021. The donation was to assist with operations of the Fire Department and did not have any donor stipulations.
- Expenses for the year were \$424,376, including depreciation expense of \$210,208. Expenses increased from the prior year by approximately \$43,500. The majority of the increase is due to the increase in in-kind expense of volunteers.
- The General Fund reported a fund balance of \$976,153, an increase from the prior year of \$6,743. The majority of this increase is due to the food fest income and donations that were offset by capital outlay of approximately \$300,000 for the new training facility in addition to other equipment purchases.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements include two kinds of statements that present different views of the Fire Department:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Fire Department's overall financial status.
- The remaining statement is the general fund financial statement that focus on individual parts of the Fire Department, reporting the Fire Department's operations in more detail than the government-wide statements.
  - The governmental fund statement tells how general government services like public safety were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Fire Department's financial statements, including the portion of the Fire Department's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2021**

<b>Figure A-1 Major Features of the Fire Department's Government and Fund Financial Statements</b>		
	<b>Government-wide Statements</b>	<b>Fund Statements General Fund</b>
Scope	Entire Fire Department	The activities of the Fire Department
Required financial statements	<ul style="list-style-type: none"><li>• Statement of net position</li><li>• Statement of activities</li></ul>	<ul style="list-style-type: none"><li>• Balance sheet</li><li>• Statement of revenues, expenditures, and changes in fund balance</li></ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after end of the year; expenditures when goods or services have been received or have otherwise been incurred

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2021**

**Government-wide Statements**

The government-wide statements report information about the Fire Department as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and deferred outflows of resources and liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Fire Department's net position and how they have changed. Net position—the difference between the Fire Department's assets and deferred outflows of resources and liabilities and deferred inflows of resources—is one way to measure the Fire Department's financial health, or position.

- Over time, increases or decreases in the Fire Department's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the Fire Department include:

- Governmental activities—all of the Fire Department's basic services are included here. Fire protection grant revenues, fire insurance rebate, and interest finance most of these activities.

**Fund Financial Statements**

The fund financial statement provides more detailed information about the Fire Department's only significant fund, the General Fund. Funds are accounting devices that the Fire Department uses to keep track of specific sources of funding and spending for particular purposes.

The Fire Department has one type of fund:

- Governmental fund—The Fire Department's basic services are included in a governmental fund, the General Fund, which focuses on (1) how cash and other financial assets that can readily be converted to cash flows in and out and (2) the balance left at year-end that is available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Fire Department's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund statements, or on the subsequent page, that explains the relationship (or differences) between them.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2021**

**FINANCIAL ANALYSIS OF THE FIRE DEPARTMENT AS A WHOLE**

The Fire Department's net position between fiscal years 2021 and 2020 increased nearly 4 percent to \$2,841,408. (See Table A-1.)

**Table A-1  
Fire Department's Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Current and other assets	\$ 976,313	\$ 970,521
Capital assets, net	1,865,255	1,772,716
<b>Total assets</b>	<b>2,841,568</b>	<b>2,743,237</b>
Accounts payable	160	1,111
<b>Total liabilities</b>	<b>160</b>	<b>1,111</b>
Net position		
Net investment in capital assets	1,865,255	1,772,716
Unrestricted	976,153	969,410
<b>Total net position</b>	<b>\$ 2,841,408</b>	<b>\$ 2,742,126</b>

**Changes in net position.** The Fire Department's total revenues increased by approximately 51 percent to \$523,658 (See Table A-2). During 2021, nearly 53 percent of the Fire Department's revenue came from the fire protection grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury, 18 percent came from in-kind services, 13 percent came from other donations, 9 percent came from the annual house to house drive, 4 percent came from income related to Food Fest, and 3 percent came from the fire insurance rebate. During 2021 and 2020, the Fire Department received grant funds totaling \$276,715 and \$225,950, respectively, from the Consolidated Fire Protection District of the Assumption Parish Police Jury.

Total expenses increased \$43,525, or 11.4 percent. The increase is mostly due to the recording of \$91,942 of in-kind expenses in 2021, \$43,942 more than in-kind expenses recorded in 2020. All of the Fire Department's expenses are incurred in providing fire protection to the public within a designated area of Assumption Parish. (See Table A-2)

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2021**

**Governmental Activities**

**Table A-2  
Changes in the Fire Department's Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
<b>Revenues</b>		
Program revenues		
Fire protection grant	\$ 276,715	\$ 225,950
General revenues		
In-kind services	91,942	48,000
Fire insurance rebate	17,330	17,480
Contributions	67,312	5,049
Fundraising	69,339	49,015
Other income	643	1,330
Interest	377	710
<b>Total revenues</b>	<b>523,658</b>	<b>347,534</b>
<b>Expenses</b>		
General government – public safety	424,376	380,851
<b>Total expenses</b>	<b>424,376</b>	<b>380,851</b>
<b>Change in net position</b>	<b>99,282</b>	<b>(33,317)</b>
Beginning net position	2,742,126	2,775,443
<b>Ending net position</b>	<b>\$ 2,841,408</b>	<b>\$ 2,742,126</b>

**FINANCIAL ANALYSIS OF THE FIRE DEPARTMENT'S FUNDS**

As the Fire Department completed the year, its governmental fund reported a fund balance of \$976,153, an increase from last year of \$6,743, or 0.7 percent.

**General Fund Budgetary Highlights**

- Over the course of the year, the Fire Department amended its budget once. This amendment reflected a decrease in total budgeted expenditures of \$21,000, or 3.6 percent, of the original budget. The decrease was the result of a reduction in anticipated capital outlay of \$29,000. This was offset by increases in utilities and repairs and maintenance expenses totaling \$8,000.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2021**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

At the end of 2021, the Fire Department had invested \$1,865,255 in capital assets. This amount represents a net increase from the prior year of \$92,539, which is due to firefighting equipment and other equipment additions made as well as the construction on a new training building starting in 2021. (See Table A-3)

**Table A-3  
Fire Department's Capital Assets**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Buildings	\$ 1,312,289	\$ 1,310,750
Vehicles	1,579,671	1,579,671
Firefighting Equipment	349,948	306,964
Other Equipment	449,393	433,018
Construction in Progress	241,849	-
Accumulated Depreciation	(2,067,895)	(1,857,687)
<b>Net Capital Assets</b>	<b><u>\$ 1,865,255</u></b>	<b><u>\$ 1,772,716</u></b>

**Outstanding debt.** As of December 31, 2021 and 2020, the Fire Department had no debt.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

During the current year, the Fire Department received local grant proceeds in the amount of \$276,715. This grant is expected to be recurring for 2022; therefore, the Fire Department's budget for 2022 is expected to remain consistent to the current fiscal year.

**CONTACTING THE FIRE DEPARTMENT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Fire Department's finances and to demonstrate the Fire Department's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Stephen Paine, 2552 Lee Drive, Pierre Part, LA 70339.

**BASIC FINANCIAL STATEMENTS**

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**PIERRE PART, LOUISIANA**

**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2021**

	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Current Assets:	
Cash and cash equivalents	\$ 872,813
Certificate of deposit	42,738
Due from other governments	60,483
Accounts receivable	279
Total current assets	<u>976,313</u>
Noncurrent Assets:	
Capital assets, net of accumulated depreciation	<u>1,865,255</u>
Total noncurrent assets	<u>1,865,255</u>
Total assets	<u>2,841,568</u>
<b><u>LIABILITIES</u></b>	
Accounts payable	<u>160</u>
Total liabilities	<u>160</u>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	1,865,255
Unrestricted	<u>976,153</u>
Total net position	<u>\$ 2,841,408</u>

See accompanying notes and independent accountants' review report.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**PIERRE PART, LOUISIANA**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Program Revenues				
Expenses	Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Net Expense and Changes in Net Position	
<b><u>Functions/Programs</u></b>					
Governmental activities					
Public Safety	\$ 424,376	\$ -	\$ -	\$ 276,715	\$ (147,661)
Total governmental activities	\$ 424,376	\$ -	\$ -	\$ 276,715	(147,661)
General Revenues:					
In-kind services				91,942	
Fire insurance rebate				17,330	
Contributions				67,312	
Fundraising				69,339	
Other income				643	
Interest				377	
				246,943	
					99,282
					2,742,126
					\$ 2,841,408

See accompanying notes and independent accountants' review report.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**PIERRE PART, LOUISIANA**

**BALANCE SHEET**  
**GENERAL FUND**  
**DECEMBER 31, 2021**

**ASSETS**

Cash and cash equivalents	\$ 872,813
Certificate of deposit	42,738
Due from other governments	60,483
Accounts receivable	<u>279</u>
 Total Assets	 <u>\$ 976,313</u>

**LIABILITIES**

Accounts payable	<u>\$ 160</u>
 Total Liabilities	 <u>160</u>

**FUND BALANCES**

Unassigned	<u>976,153</u>
 Total Fund Balances	 <u>976,153</u>
 Total Liabilities and Fund Balances	 <u>\$ 976,313</u>

See accompanying notes and independent accountants' review report.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**PIERRE PART, LOUISIANA**

**RECONCILIATION OF THE BALANCE SHEET - GENERAL**  
**FUND TO THE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2021**

Total fund balances - General Fund \$ 976,153

Amounts reported for governmental activities in the statement of net position  
are different because:

Capital assets used in governmental activities are not current  
financial resources and therefore, are not reported in the General Fund.

Those assets consist of:

Buildings - New Station	1,312,289	
Vehicles	1,579,671	
Firefighting equipment	349,948	
Other equipment	449,393	
Construction in Progress	241,849	
Less: Accumulated Depreciation	<u>(2,067,895)</u>	<u>1,865,255</u>

Total net position - Governmental Activities \$ 2,841,408

See accompanying notes and independent accountants' review report.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**PIERRE PART, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**REVENUES**

Intergovernmental:		
Fire protection grant	\$	276,715
Fire insurance rebate		17,330
In-kind services		91,942
Contributions		67,312
Fundraising		69,339
Other income		643
Interest		377
Total revenues		<u>523,658</u>

**EXPENDITURES**

Current:		
Public safety		214,168
Capital outlay		302,747
Total expenditures		<u>516,915</u>

**NET CHANGE IN FUND BALANCE**

		<u>6,743</u>
Fund balance - beginning of year		<u>969,410</u>
Fund balance - end of year	\$	<u><u>976,153</u></u>

See accompanying notes and independent accountants' review report.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**PIERRE PART, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE OF**  
**GENERAL FUND TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Net change in fund balance - General Fund \$ 6,743

The change in net position reported for governmental activities in the statement of activities is different because from the change in fund balance reported in the statement of activities because:

The General Fund reports capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The cost of capital assets recorded in the current period is 302,747

Depreciation expense on capital assets is reported in the government-wide financial statements, but does not require the use of current financial resources and is not reported in the fund financial statements. Current year depreciation expense is (210,208)

Change in net position - Governmental Activities \$ 99,282

See accompanying notes and independent accountants' review report.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**Pierre Part, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

On April 18, 1991, the Consolidated Fire Protection District of the Assumption Parish Police Jury entered into a grant agreement with Pierre Part-Belle River Volunteer Fire Department (the Fire Department). The fire protection grant was for the purpose of acquiring, maintaining, and operating buildings, machines, water tanks, water hydrants, water lines and any other things necessary to provide proper fire prevention and control of the property within the boundaries of the department. There is an annual contract renewal that becomes effective in January of each year.

The Fire Department is a privately created quasi-public corporation that is subject to the grant provisions of its funding agency. The board members are not appointed by the Police Jury. The Fire Department is not fiscally dependent on the Police Jury and the nature and significance of their relationship with the Police Jury is not such that their exclusion would render the Police Jury's financial statements incomplete or misleading. Therefore, the Fire Department is a separate special purpose government.

The accompanying financial statements present information only on the fund maintained by the Fire Department and do not present information on the Police Jury, the general government services provided by that governmental unit, and other governmental units that comprise the Police Jury's reporting entity.

The Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards Section 2100, established criteria for determining which component units should be considered part of the Pierre Part-Belle River Volunteer Fire Department for financial reporting purposes. The basis criterion for including a potential unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Department to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Department
2. Organizations for which the Fire Department does not appoint a voting majority but are fiscally dependent on the Fire Department.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Fire Department has determined that there are no component units.

The accounting and reporting policies of the Fire Department conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guidelines set forth in the *Louisiana Governmental Audit Guide*.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**Pierre Part, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Basis of Presentation**

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Fire Department's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes are presented as general revenues.

**Fund Accounting**

The Fire Department uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The Fire Department maintains only one fund, classified as a governmental fund. The governmental fund accounts for the Fire Department's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. The governmental fund of the Fire Department is described below:

1. General Fund - the General Fund, as provided by Louisiana Revised Statute 47:1906, is the principal fund of the Fire Department and accounts for the operation of the Fire Department.

**Basis of Accounting / Measurement Focus**

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis – Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Fire Department as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**Pierre Part, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Basis of Accounting / Measurement Focus** (continued)

Modified Accrual Basis – Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Tax revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Fire Department considers these tax revenues to be available if they are collected within 60 days of the current fiscal period. The Fire Department recognizes Fire protection and fire insurance rebate grants as revenue in the year they are earned. Interest earnings on time deposits are recorded when the time deposits have matured, and interest is available. Grants are accrued when the Fire Department is entitled to the funds, generally corresponding to the services being provided. The availability period for these grants is twelve months. All other revenues are recognized in the period in which they are received. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and the judgments and compensated absences, if any, are recorded as expenditures when paid with expendable available financial resources.

**In-kind Services**

Contributions of noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets, or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. In-kind services of \$91,942 include 4,986 hours for fire and medical response, training, meals, and other events donated by volunteer firefighters.

**Compliance with Louisiana Laws**

The annual grant contract with the Consolidated Fire Protection District of the Assumption Parish Police Jury requires the Fire Department to comply with all state and local laws of Louisiana.

**Budgets**

The Fire Department adopts an annual budget for the General Fund based on anticipated revenues consistent with cash basis (budgetary basis) accounting for internal use and compliance with the annual grant contract with Assumption Parish Police Jury. Annual appropriations of funds are not made. Budgetary accounts are not integrated in the formal accounting system.

The Fire Department follows these procedures in establishing the budgetary data reflected in these financial statements:

- A proposed budget is prepared and presented to the Board of Commissioners prior to the beginning of each fiscal year.
- The budget is approved prior to the commencement of the fiscal year for which the budget is being adopted and then submitted to Assumption Parish Police Jury.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**Pierre Part, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Budgets** (continued)

- Budgetary amendments involving increases in expenditures resulting from revenues exceeding amounts estimated require approval from the Board of Commissioners.
- All budgetary appropriations lapse at the end of each fiscal year.
- Louisiana R.S. 39:1310 requires budgets to be amended when revenue collections plus projected revenue collections for the remainder of a year, within a fund, are failing to meet estimated annual budgeted revenues by five percent or more or expenditures plus projected expenditures for the remainder of the year, within a fund, are exceeding estimated budgeted expenditures by five percent or more.

The level of budgetary control is total appropriations. Budgeted amounts are as approved, or as amended, by the Board of Commissioners.

**Excess of Expenditures over Appropriations:**

For the year ended December 31, 2021, there were no expenditures that exceeded appropriations in the General Fund.

**Cash and Cash Equivalents**

The Fire Department considers all cash accounts, money market funds, and all highly liquid deposits with a maturity of three months or less when purchased to be cash and cash equivalents.

For reporting purposes, cash and cash equivalents include demand deposit accounts and interest-bearing demand deposit accounts. Under Louisiana Revised Statutes 39:1271 and 33:2955, the Fire Department may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, and time certificates of deposit with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**Capital Assets**

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 40 years.

**Equity**

In the GWFS, equity is classified as net position and displayed in three components:

Net investment in capital assets – Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**Pierre Part, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Equity** (continued)

Restricted net position – Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.

Unrestricted net position – All other net position that do not meet the definitions of the first two components.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Fire Department or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Fire Department's highest level of decision-making authority.

Assigned – represents balances that are constrained by the Fire Department's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenses are incurred for the purposes for which both restricted and unrestricted amounts are available, the Fire Department will reduce restricted amounts first, followed by unrestricted amounts. When expenses are incurred for purposes for which committed, assigned and unassigned amounts are available, the Fire Department will reduce committed amounts first, followed by assigned amounts, and then unassigned amounts.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**Pierre Part, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Current Accounting Standard Scheduled to be Implemented**

Following is a summary of the accounting standard adopted by the Governmental Accounting Standards Board (GASB) that is scheduled to be implemented in the future that may affect the Fire Department's report:

GASB Statement 87, *Leases*. This standard will require all leases to be reported on the statement of net position under a single accounting model for both lessors and lessees. The statement will require the recognition of lease assets or liabilities for leases previously reported as operating leases. Both operating and capital leases will be reported under this single accounting method and reported by lessees as an intangible right to use asset and by lessors as a receivable with both reported a deferred inflow of resources. The standard is effective for annual reporting periods beginning after June 15, 2021. The Fire Department will include the requirements of this standard, as applicable, in its December 31, 2022 financial statements. All of the Fire Department's lease agreements will need to be evaluated to determine the impact of implementing this standard; however, the effect of this standard or its applicability to the Fire Department are unknown at this time.

**NOTE B – CASH AND CASH EQUIVALENTS AND CERTIFICATE OF DEPOSIT**

At December 31, 2021, the fire department has cash and cash equivalents and certificate of deposit (book balances) totaling \$915,551 as follows:

Demand deposits	\$ 872,813
Certificate of deposit	42,738
Total	<u>\$ 915,551</u>

These deposits are stated at cost, which approximates market. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

Custodial credit risk is the risk that in the event of a financial institution failure, the Fire Department's deposits may not be returned to them. To mitigate this risk, the state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of December 31, 2021, the Fire Department's bank balance totaled \$919,224. Of this balance, \$500,000 was insured by federal deposit insurance and \$419,224 was collateralized by securities held by the pledging financial institutions' trust departments or agents in the Fire Department's name.

**NOTE C – GRANT FROM GOVERNMENT AGENCY**

For the year ended December 31, 2021, the Fire Department received a grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury in the amount of \$276,715 to provide fire protection to the public within a designated area of the parish as defined in an agreement. This agreement is funded through an ad valorem tax that has been levied for the Consolidated Fire Protection District. The amount due from Assumption Parish Police Jury for this agreement is \$60,483 as of December 31, 2021.

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**Pierre Part, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**

See accompanying independent accountants' review report.

**NOTE D – CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2021, are as follows:

	Balance 12/31/20	Additions	Disposals	Balance 12/31/21
Construction in progress	\$ -	\$ 241,849	\$ -	\$ 241,849
Capital assets, non-depreciable	-	241,849	-	241,849
Buildings	1,310,750	1,539	-	1,312,289
Vehicles	1,579,671	-	-	1,579,671
Firefighting equipment	306,964	42,984	-	349,948
Other equipment	433,018	16,375	-	449,393
Capital assets, depreciable	3,630,403	60,898	-	3,691,301
Total cost of capital assets	3,630,403	302,747	-	3,933,150
Less: Accumulated depreciation				
Buildings	(250,205)	(36,582)	-	(286,787)
Vehicles	(1,031,529)	(120,238)	-	(1,151,767)
Firefighting equipment	(253,651)	(16,640)	-	(270,291)
Other equipment	(322,302)	(36,748)	-	(359,050)
Total accumulated depreciation	(1,857,687)	(210,208)	-	(2,067,895)
Net depreciable assets	1,772,716	(149,310)	-	1,623,406
Net capital assets	\$ 1,772,716	\$ 92,539	\$ -	\$ 1,865,255

For the year ended December 31, 2021, depreciation expense was \$210,208.

**NOTE E – SUBSEQUENT EVENTS**

Subsequent to year end, the Fire Department accepted the low bid of \$434,000 from TBT Contracting for Phase 2 of the construction of the new training facility.

**REQUIRED SUPPLEMENTARY INFORMATION – PART II**

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**PIERRE PART, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>		<u>Budget to GAAP Differences</u>	<u>Actual Amounts GAAP Basis</u>	<u>Variance with Final Budget and Actual Budgetary Basis Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>					
<b><u>REVENUES</u></b>							
Intergovernmental:							
Fire protection grant	\$ 200,000	\$ 200,000	\$ 219,931	(1)	\$ 56,784	\$ 276,715	\$ 19,931
Fire insurance rebate	18,500	18,500	17,330		-	17,330	(1,170)
In-kind services	-	-	-	(2)	91,942	91,942	-
Contributions	-	-	67,312		-	67,312	67,312
Fundraising	-	-	69,339		-	69,339	69,339
Other income	400	400	643		-	643	243
Interest	-	-	377		-	377	377
Total revenues	<u>218,900</u>	<u>218,900</u>	<u>374,932</u>		<u>148,726</u>	<u>523,658</u>	<u>156,032</u>
<b><u>EXPENDITURES</u></b>							
Current:							
Public safety	61,500	69,500	65,442	(3)	148,726	214,168	4,058
Capital outlay	515,000	486,000	302,747		-	302,747	183,253
Total expenditures	<u>576,500</u>	<u>555,500</u>	<u>368,189</u>		<u>148,726</u>	<u>516,915</u>	<u>187,311</u>
<b><u>NET CHANGE IN FUND</u></b>							
<b><u>BALANCE</u></b>	<u>(357,600)</u>	<u>(336,600)</u>	<u>6,743</u>		<u>-</u>	<u>6,743</u>	<u>343,343</u>
Fund balance - beginning of year	<u>-</u>	<u>-</u>	<u>969,410</u>		<u>-</u>	<u>969,410</u>	<u>969,410</u>
Fund balance - end of year	<u><u>\$ (357,600)</u></u>	<u><u>\$ (336,600)</u></u>	<u><u>\$ 976,153</u></u>		<u><u>\$ -</u></u>	<u><u>\$ 976,153</u></u>	<u><u>\$ 1,312,753</u></u>

**Explanation of differences:**

The net effect in excess expenditures over revenues is as follows:

(1) The Fire Department does not budget for revenues that result from expenditures that are paid on their behalf by the Consolidated Fire Protection District of the Assumption Parish Police Jury							
Increase in fire protection grant revenue for expenditures paid on behalf of the Fire Department						\$	56,784
(2) The Fire Department does not budget for in-kind service donations as they are noncash donations and expenditures							
Increase in in-kind services revenue							91,942
(3) The Fire department does not budget for expenditures that are paid on their behalf by the Consolidated Fire Protection District of the Assumption Parish Police Jury nor do they budget for in-kind service expenditures as they are noncash expenditures							
Increase in public safety expenditures for on behalf payments and in-kind services							(148,726)
						\$	<u>-</u>

**SUPPLEMENTARY INFORMATION**

**PIERRE PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT**  
**PIERRE PART, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS**  
**TO AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

President: Stephen Paine

<u>Purpose</u>	<u>2021</u> <u>Amount</u>
Salary	\$ -
Benefits	-
Travel	-
Reimbursements	-
	<hr/> <u>\$ -</u> <hr/>

**Note: The president is a volunteer.**

**OTHER REPORTS AND SCHEDULES REQUIRED BY**  
**THE LOUISIANA LEGISLATIVE AUDITOR**

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of  
Pierre Part-Belle River Volunteer Fire Department  
Pierre Part, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Pierre Part-Belle River Volunteer Fire Department and the Louisiana Legislative Auditor on the Fire Department's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Management of the Fire Department is responsible for its financial records and compliance with applicable laws and regulations.

The Fire Department has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Fire Department's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2021. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### Federal, State, and Local Awards

1. Determine the amount of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year from the Fire Department's management.

*The Fire Department received a grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury. The expenditures for the fire Department were paid using funds from this grant.*

2. For each federal, state, and local grant award, randomly select six disbursements from each award administered during the fiscal year, provided that no more than 30 disbursements are selected.

*We selected 6 disbursements, according to the procedure above, for the fiscal year. All disbursements were selected from the Consolidated Fire Protection District of the Assumption Parish Police Jury grant for testing.*

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

*Each of the selected disbursements agreed to the amount and payee in the supporting documentation.*

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

*All of the disbursements selected were coded to the correct fund and general ledger account.*

5. Report whether the selected disbursements were approved in accordance with the Fire Department's policies and procedures.

*Each of the selected disbursements were properly approved in accordance with the Fire Department's policies and procedures.*

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirement or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

*Not applicable.*

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Fire Department's financial records; and report whether the amounts in the close-out reports agree with the Fire Department's records.

*No close-out requirements were indicated upon our review of the grant award.*

### **Open Meetings**

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

*The Fire Department's management represented that publications and agendas were posted on the door of the fire station for each meeting during the fiscal year.*

### **Budget**

9. For each grants exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state, or local grantor agency. Report whether budgets for federal, state, and local grants included the purpose and duration of the grants; and whether the budgets for state grants also included specific goals, objectives, and measures of performance.

*The Fire Department must submit an annual budget to Assumption Parish Police Jury in order to receive the ad valorem tax proceeds allocated to the Fire Department. An annual budget was submitted as required.*

## State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

*The Fire Department's report will be submitted to the Legislative Auditor before the statutory due date of June 30, 2022.*

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*The Fire Department's management represented that the Fire Department did not enter into any contracts during the year that utilized state funds or were subject to the public bid law.*

## Prior Comments and Recommendations

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

*There were no prior year suggestions, recommendations, or comments for the year ended December 31, 2020.*

We were engaged by the Fire Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Fire Department's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Fire Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Fire Department's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Donaldsonville, Louisiana  
June 28, 2022

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Quasi-public Agencies)**

March 20, 2022 (Date Transmitted)

Postlethwaite & Netterville, APAC (CPA Firm Name)  
P.O. Box 1190 (CPA Firm Address)  
Donaldsonville, LA 70346 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes  No [ ] N/A [ ]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes  No [ ] N/A [ ]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No [ ] N/A [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No [ ] N/A [ ]

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes  No [ ] N/A [ ]

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes  No [ ] N/A [ ]

**Reporting**

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No [ ] N/A [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes  No [ ] N/A [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes  No [ ] N/A [ ]

### **Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes  No [ ] N/A [ ]

### **General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No [ ] N/A [ ]

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes  No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes  No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes  No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes  No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes  No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes  No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [  ] No [  ] N/A [  ]

The previous responses have been made to the best of our belief and knowledge.

<u><i>Laure Chvalien</i></u>	Secretary	<u>3/14/22</u>	Date
<u><i>Jennifer Logue</i></u>	Treasurer	<u>3/14/22</u>	Date
<u><i>Stephan Pann</i></u>	President	<u>3/14/22</u>	Date