

**DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana**

**Basic Financial Statements
With Accountant's Review Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 2017**

DISTRICT NO. 6
 CLAIBORNE PARISH FIRE DEPARTMENT, INC.
 Lisbon, Louisiana

Basic Financial Statements
 With Accountant's Review Report
 and Agreed-Upon Procedures Report
 As of and for the Year Ended
 December 31, 2017

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CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana
Contents, December 31, 2017

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Accountant's Review Report

BOARD OF COMMISSIONERS
DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

I have reviewed the accompanying financial statements of the governmental activities of the District No. 6, Claiborne Parish Fire Department, Inc. as of and for the year ended December 31, 2017, which collectively comprise the fire district'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 the management of District No. 6, Claiborne Parish Fire Department, Inc. 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, I do not express such an opinion.

The management of District No. 6, Claiborne Parish Fire Department, Inc. responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

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

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana
Accountants Review Report
December 31, 2017

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 9 and the budgetary comparison information on pages 27 through 28, be presented to supplement the basic financial statements. Such information, although not a 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. Such information was not audited, reviewed, or compiled by me, and I do not express an opinion or provide any assurance on it.

The schedule of compensation, benefits, and other payments to agency head on page 31 is presented for purposes of additional analysis and is not a required part of the basic financial statements. In my opinion, the information is fairly stated in all material respects, in relation to the basic financial statements as a whole.



West Monroe, Louisiana
June 11, 2018

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

Management's Discussion and Analysis
December 31, 2017

As management of the District No. 6, Claiborne Parish Fire Department, Inc., we offer readers of the District No. 6, Claiborne Parish Fire Department, Inc.'s financial statements this narrative overview and analysis of the financial activities of the District No. 6, Claiborne Parish Fire Department, Inc. for the fiscal year ended December 31, 2017. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the District No. 6, Claiborne Parish Fire Department, Inc.'s basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the district's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District No. 6, Claiborne Parish Fire Department, Inc.'s finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District No. 6, Claiborne Parish Fire Department, Inc.'s assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District No. 6, Claiborne Parish Fire Department, Inc. is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District No. 6, Claiborne Parish Fire Department, Inc., like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District No. 6, Claiborne Parish Fire Department, Inc. are governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District No. 6, Claiborne Parish Fire Department, Inc. adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided for the major fund to demonstrate compliance with this budget.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the District No. 6, Claiborne Parish Fire Department, Inc.'s performance.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the District No. 6, Claiborne Parish Fire Department, Inc. exceeded liabilities by \$2,262,205. Approximately 73% of the District No. 6, Claiborne Parish Fire Department, Inc.'s net position reflects its investment in capital assets (e.g., equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending.

The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the District No. 6, Claiborne Parish Fire Department, Inc. to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET POSITION

ASSET	<u>2017</u>	<u>2016</u>
Cash and cash equivalents	\$550,269	\$462,460
Investments	23,536	23,310
Receivables - ad valorem taxes		411,722
Prepaid assets	45,851	137,126
Capital assets (not depreciated)	1,377,505	1,041,011
Capital assets (net of accumulated depreciation)	<u>975,814</u>	<u>1,088,408</u>
TOTAL ASSETS	<u>\$2,972,975</u>	<u>\$3,164,037</u>
LIABILITIES		
Accounts payable	\$1,690	\$16,626
Interest payable	3,806	13,924
Long-term liabilities:		
Due within one year	148,141	112,484
Due in more than one year	<u>557,133</u>	<u>538,774</u>
TOTAL LIABILITIES	710,770	681,808
NET POSITION		
Invested in capital assets, net of related debt	1,648,045	1,478,286
Unrestricted	<u>614,160</u>	<u>1,003,943</u>
TOTAL NET POSITION	<u>\$2,262,205</u>	<u>\$2,482,229</u>

STATEMENT OF ACTIVITIES

	<u>2017</u>	<u>2016</u>
Public safety:		
Personal services	\$1,590	\$990
Operating services	101,096	105,645
Materials and supplies	14,272	4,715
Travel	924	1,040
Intergovernmental		14,983
Debt service - interest	14,525	26,141
Depreciation expense	<u>112,594</u>	<u>121,062</u>
Total Program Expenses	<u>245,001</u>	<u>274,576</u>
General revenues:		
Taxes - ad valorem	5,344	384,951
2% fire insurance rebate	9,458	8,928
Interest earned	1,173	812
Other	6,002	8,340
Special items - gain on disposal of assets	<u>3,000</u>	<u>5,700</u>
Total General Revenues	<u>24,977</u>	<u>408,731</u>
Change in Net Assets	(220,024)	134,155
Net Position - Beginning of year	<u>2,482,229</u>	<u>2,348,074</u>
Net Position - End of year	<u>\$2,262,205</u>	<u>\$2,482,229</u>

Financial Analysis of the Government's Funds

As noted earlier, the District No. 6, Claiborne Parish Fire Department, Inc. uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2017, the general fund's governmental fund balances of \$617,966 showed a decrease of \$400,026 over December 31, 2016.

General Fund Budgetary Highlights

The major difference between expenditures in the original budget and the final budget were due to an increase in estimated operating services, materials and supplies, travel and other charges and capital outlay. The major differences between revenues in the original budget and the final budget were due to a decrease in ad valorem taxes and an increase in proceeds from lease.

Capital Asset and Debt Administration

Capital assets. The District No. 6, Claiborne Parish Fire Department, Inc.'s investment in capital assets for its governmental activities as of December 31, 2017, amounts to \$2,353,319 (net of accumulated depreciation). This investment includes buildings, vehicles, furniture and equipment. There was an increase of \$336,494 and no decreases for the year.

Long-term debt. The District No. 6, Claiborne Parish Fire Department, Inc. has general long-term debt outstanding of \$705,274 of capital leases at December 31, 2017. During the year \$112,484 was applied to principal. The principal and interest requirements are funded by an annual ad valorem tax.

Requests for Information

This financial report is designed to provide a general overview of the District No. 6, Claiborne Parish Fire Department, Inc.'s finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District No. 6, Claiborne Parish Fire Department, Inc., P.O. Box 199, Lisbon, LA 71048.

June 11, 2018

BASIC FINANCIAL STATEMENTS

DISTRICT NO. 6
 CLAIBORNE PARISH FIRE DEPARTMENT, INC.
 Lisbon, Louisiana

STATEMENT OF NET POSITION
 December 31, 2017

ASSETS

Cash and cash equivalents	\$550,269
Investments	23,536
Prepaid assets	45,851
Capital assets (not depreciated)	1,377,505
Capital assets (net of accumulated depreciation)	<u>975,814</u>
TOTAL ASSETS	<u><u>\$2,972,975</u></u>

LIABILITIES

Accounts payable	\$1,690
Interest payable	3,806
Long-term liabilities-	
Due within one year	148,141
Due more than one year	<u>557,133</u>
TOTAL LIABILITIES	<u>710,770</u>

NET POSITION

Invested in capital assets, net of related debt	1,648,045
Unrestricted	<u>614,160</u>
TOTAL NET POSITION	<u><u>\$2,262,205</u></u>

See accompanying notes and accountant's compilation report.

DISTRICT NO. 6
 CLAIBORNE PARISH FIRE DEPARTMENT, INC.
 Lisbon, Louisiana

STATEMENT OF ACTIVITIES
 December 31, 2017

Public safety:	
Personal services	\$1,590
Operating services	101,096
Materials and supplies	14,272
Travel	924
Debt service - interest	14,525
Depreciation expense	112,594
Total Program Expenses	<u>245,001</u>
General revenues:	
Taxes - ad valorem	5,344
2% fire insurance rebate	9,458
Interest earned	1,173
Other revenues	6,002
Special items - gain on disposal of assets	3,000
Total General Revenues	<u>24,977</u>
Change in Net Assets	(220,024)
Net Position - Beginning of year	<u>2,482,229</u>
Net Position - End of year	<u><u>\$2,262,205</u></u>

See accompanying notes and accountant's compilation report.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, December 31, 2017

ASSETS

Cash and cash equivalents	\$550,269
Investments	23,536
Prepaid assets	<u>45,851</u>
TOTAL ASSETS	<u><u>\$619,656</u></u>

LIABILITIES AND FUND EQUITY

Liabilities -	
Accounts payable	\$1,690
Fund Equity - fund balances - unassigned	<u>617,966</u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$619,656</u></u>

See accompanying notes and accountant's compilation report.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position

For the Year Ended December 31, 2017

Total Fund Balances at December 31, 2017 - Governmental Funds (Statement C)		\$617,966
Cost of capital assets at December 31, 2017	\$4,233,496	
Less: Accumulated depreciation as of December 31, 2017	<u>(1,880,177)</u>	<u>2,353,319</u>
Long term liabilities at December 31, 2017:		
Leases payable	(705,274)	
Accrued interest payable	<u>(3,806)</u>	<u>(709,080)</u>
Net Position at December 31, 2017 (Statement A)		<u>\$2,262,205</u>

DISTRICT NO. 6
 CLAIBORNE PARISH FIRE DEPARTMENT, INC.
 Lisbon, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Year Ended December 31, 2017

REVENUES	
Ad valorem taxes	\$5,344
Intergovernmental revenues - fire insurance rebate	9,458
Use of money and property	1,173
Other revenues	6,002
Total revenues	<u>21,977</u>
EXPENDITURES	
Public safety:	
Current:	
Personal services	1,590
Operating services	101,096
Materials and supplies	14,272
Travel and other	924
Capital outlay	336,494
Debt service	137,127
Total expenditures	<u>591,503</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(569,526)
OTHER FINANCING SOURCE S:	
Proceeds from lease	166,500
Proceeds from sale of assets	3,000
TOTAL OTHER FINANCING SOURCES:	<u>169,500</u>
EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES	<u>(400,026)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,017,992</u>
FUND BALANCE AT END OF YEAR	<u><u>\$617,966</u></u>

See accompanying notes and accountant's compilation report.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2017

Total net change in fund balances - governmental funds (Statement D)	(\$400,026)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. This is the amount by which current year accrued interest expense exceeds prior year accrued interest expense.	10,118
The issuance of long term debt (lease) are treated in governmental activities as other financing sources and uses, whereas those transactions are not reported in the government wide statement of activities but are carried to the statement of net position.	(166,500)
Payment of lease principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the Statement of Net Position.	112,484
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period.	<u>223,900</u>
Change in net position of governmental activities (Statement B)	<u><u>(\$220,024)</u></u>

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

District No. 6, Claiborne Parish Fire Department, Inc. was originally created as the Lisbon Fire Protection District by resolution of the Claiborne Parish Police Jury on May 7, 1987. The district was incorporated on August 6, 1987. The name of the district was changed to District No. 6, Claiborne Parish Fire Department, Inc., by resolution of the police jury on February 11, 1988. The district was created to purchase and maintain fire equipment and provide fire protection for people within the district as provided by Louisiana Revised Statutes 40:1491-1501. Fire protection for the district is provided totally by volunteers. The district has fire stations located in Lisbon, Sharon, Arizona and Antioch. A resolution by the Claiborne Parish Police Jury on August 5, 1993, allowed District No. 6, Claiborne Parish Fire Department, Inc., to annex the station at Summerfield and to add stations at Hebron, Bailey Town, and Gorden. The district is governed by a five member board of commissioners: two members appointed by the Claiborne Parish Police Jury, two members appointed by the Mayor and Board of Aldermen of the Village of Lisbon, and one member by the other four members. Members serve two-year terms.

The accompanying financial statements of the District No. 6, Claiborne Parish Fire Department, Inc. have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana
Notes to the Financial Statements (Continued)

component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury 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 police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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.

Because the police jury created the district, appoints certain commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the Claiborne Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Claiborne Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The district's basic financial statements include both government-wide (reporting the district as a whole) and fund financial statements (reporting the district's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the district are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the district.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-

DISTRICT NO. 6

CLAIBORNE PARISH FIRE DEPARTMENT, INC.

Lisbon, Louisiana

Notes to the Financial Statements (Continued)

term assets and receivables as well as long-term obligations. Net position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The district first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the district's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the district's general revenues.

Allocation of Indirect Expenses - The district reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the district are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the district. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as

DISTRICT NO. 6

CLAIBORNE PARISH FIRE DEPARTMENT, INC.

Lisbon, Louisiana

Notes to the Financial Statements (Continued)

opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The district's current operations require the use of only governmental funds. The governmental fund type used by the district is described as follows:

Governmental Fund Type

General Fund - The General Fund is the principal fund of the district and is used to account for the operations of the district's office. The various fees and charges due to the district's office are accounted for in this fund. General operating expenditures are paid from this fund.

D. BASIS OF ACCOUNTING

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

1. Accrual:

The governmental type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental fund financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana
Notes to the Financial Statements (Continued)

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The district considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are budgeted in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year. No ad valorem taxes were received for current year due to the fire district failing to have election in time to renew the tax. A new tax was passed for the 2018 tax roll.

Other intergovernmental revenues are recorded when the district is entitled to the funds.

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes and other intergovernmental revenues have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2017, the district has cash and cash equivalents (book balances) totaling \$550,269.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, 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 deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These deposits are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at December 31, 2017, total \$551,503 and are fully secured by federal deposit insurance and pledged securities.

F. INVESTMENTS

Investments held at December 31, 2017 consist of \$23,536 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at December 31, 2017 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

DISTRICT NO. 6

CLAIBORNE PARISH FIRE DEPARTMENT, INC.

Lisbon, Louisiana

Notes to the Financial Statements (Continued)

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA-R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1 + commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

G. RISK MANAGEMENT

The fire district is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and injuries to employees. To handle such risk of loss, the police jury maintains coverage on the fire district. The policy covers general liability, property, employee liability, and public officials liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2017.

2. LEVIED TAXES

The district is authorized to levy a maximum tax of 11.15 mills on property within the boundaries of the district for maintenance and operation of the district. The district failed to renew the tax for 2017, therefore no taxes were received for 2017. The tax was renewed for 2018 and will expire with the 2027 tax roll.

The difference between authorized and levied millage is the result of reassessments of taxable property in the parish, as required by Article VII, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2017 assessed valuation.

DISTRICT NO. 6
 CLAIBORNE PARISH FIRE DEPARTMENT, INC.
 Lisbon, Louisiana
 Notes to the Financial Statements (Continued)

	2017 Assessed Valuation	Per cent of Total Assessed Valuation
Midcontinent Express	\$13,251	8.83%
Gulf Crossing Pipeline Company	12,036	8.02%
Texas Gas Transmission Company	5,387	3.59%
Claiborne Electric Co-Op	4,159	2.77%
Blackbeard Operating	3,509	2.34%
XTO Energy	3,499	2.33%
Mid-Valley Pipeline Company	3,370	2.25%
DCP Midstream LP	2,737	1.82%
Entergy Louisiana, Inc.	2,494	1.66%
Hayes, James Michael	2,117	1.41%
Total	<u>\$52,559</u>	<u>35.04%</u>

3. CHANGES IN CAPITAL ASSETS

The following presents the changes in capital assets for the year ended December 31, 2017:

	Balance at January 1,	Additions	Deletions	Balance at December 31,
Land - not depreciated	\$9,000			\$9,000
Construction in progress	NONE	\$169,994		169,994
Assest under capital lease	1,032,011	166,500		1,198,511
Buildings	1,002,567			1,002,567
Machinery and equipment	297,432			297,432
Vehicles	1,595,992		(\$40,000)	1,555,992
Total	<u>\$3,937,002</u>	<u>\$336,494</u>	<u>(\$40,000)</u>	<u>\$4,233,496</u>
Depreciation on capital assets	(1,807,458)	(112,719)	40,000	(1,880,177)
Net capital assets	<u>\$2,129,544</u>	<u>\$223,775</u>	<u>NONE</u>	<u>\$2,353,319</u>

DISTRICT NO. 6
 CLAIBORNE PARISH FIRE DEPARTMENT, INC.
 Lisbon, Louisiana
 Notes to the Financial Statements (Continued)

4. LEASE PURCHASE PAYABLE

In June, 2011, the fire district entered into a lease purchase agreement for two tankers and one pumper fire trucks. The lease agreement requires 10 annual payments of \$91,275.

In January, 2015, the fire district entered into a lease purchase agreement for one pumper fire truck. The lease agreement requires 7 annual payments of \$45,851.

In July, 2017, the fire district entered into a lease purchase agreement for one freightline tanker truck. The lease agreement requires 5 annual payments of \$36,778. The following is a summary of changes in lease transactions for the year ended December 31, 2017:

Balance at December 31, 2016	\$651,258
Additions	166,500
Reductions	<u>(112,484)</u>
Balance at December 31, 2017	<u>\$705,274</u>

The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, including interest of \$72,971, as of December 31, 2017:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$148,141	\$25,763	\$173,904
2019	153,280	20,624	173,904
2020	159,016	14,888	173,904
2021	164,968	8,936	173,904
2022	<u>79,869</u>	<u>2,760</u>	<u>82,629</u>
Total	<u>\$705,274</u>	<u>\$72,971</u>	<u>\$778,245</u>

5. PENSION PLANS

The district does not participate in any pension or retirement plans.

6. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 2017, nor is it aware of any unasserted claims.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

For the Year Ended December 31, 2017

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes - ad valorem	\$405,000	\$9,000	\$5,344	(\$3,656)
Intergovernmental revenues - fire insurance rebate	9,000	9,000	9,458	458
Use of money and property	900	900	1,173	273
Other revenues	1,000	1,000	6,002	5,002
Total revenues	<u>415,900</u>	<u>19,900</u>	<u>21,977</u>	<u>2,077</u>
EXPENDITURES				
Current:				
General government - public safety:				
Personal services and related benefits	18,800	18,800	1,590	17,210
Operating services	62,150	77,650	101,096	(23,446)
Materials and supplies	20,300	28,800	14,272	14,528
Travel and other charges	1,500	2,500	924	1,576
Capital outlay	184,675	351,174	336,494	14,680
Debt service	137,300	137,300	137,127	173
Intergovernmental				
Total expenditures	<u>424,725</u>	<u>616,224</u>	<u>591,503</u>	<u>24,721</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(8,825)	(596,324)	(569,526)	26,798
OTHER FINANCING SOURCE				
Proceeds from lease		166,500	166,500	
Proceeds from insurance			3,000	3,000
TOTAL OTHER FINANCING SOURCES	NONE	166,500	169,500	3,000
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	(8,825)	(429,824)	(400,026)	29,798
FUND BALANCE AT BEGINNING OF YEAR	<u>1,056,992</u>	<u>1,056,992</u>	<u>1,017,992</u>	<u>(39,000)</u>
FUND BALANCE AT END OF YEAR	<u>\$1,048,167</u>	<u>\$627,168</u>	<u>\$617,966</u>	<u>(\$9,202)</u>

District No. 6
Claiborne Parish Fire Department, Inc.
Lisbon, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district and amended during the year, as necessary. The budget is established and controlled by the board of commissioners at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts. There was one budget amendment for the year ended December 31, 2017.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2017

COMPENSATION PAID COMMISSIONERS

The schedule of compensation paid to commissioners is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The commissioners receive \$30 per meeting.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

Schedule of Compensation Paid Commissioners
For the Year Ended December 31, 2017

Kenneth Tanner	\$270
Guy Walker, Jr.	330
Scott Shackelford	330
Scott Aycock	330
Weyland Smith	<u>330</u>
Total	<u>\$1,590</u>

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2017

WILLIAM SCOTT SHACKELFORD, BOARD PRESIDENT

PURPOSE	AMOUNT
Board member compensation	\$330
Volunteer fireman reimbursement	1,580

**Independent Accountant's Report on Applying
Agreed-Upon Procedures**

The following independent Accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Attestation Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

BOARD OF COMMISSIONERS

DISTRICT NO. 6

CLAIBORNE PARISH FIRE DEPARTMENT, INC.

Lisbon, Louisiana

I have performed the procedures enumerated below, which were agreed to by the District No. 6 Claiborne Parish Fire Department, Inc. and the Legislative Auditor, on the Fire Districts compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2017, as required by Louisiana Revised Statute and the Louisiana Governmental Audit Guide. Management of the District No. 6 Claiborne Parish Fire Department, Inc. is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of the procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, or public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

A review was made of all disbursement journals for the year. That review disclosed no expenditures during the period under examination for materials and supplies exceeding \$30,000, and no expenditures were disclosed for public works exceeding \$154,450.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics).

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 2017

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the contracted parties included on the list provided by management in agreed-upon procedure 3 above appeared on the list provided by management in agreed-upon procedure 2 above.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget.

7. Trace the documentation for the adoptions of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

I traced the adoption of the original budget to proper documentation and there were no budget amendments during the year.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceed budgeted amounts by 5% or more.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 2017

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by 5% or more, and actual expenditures did not exceed budgeted amounts by 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly selected 6 disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:
- (a) Report whether the six disbursements agree to the total amount and the payee in the supporting documentation.
 - (b) Report whether the six disbursements were coded to the correct fund and general ledger account.
 - (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

An examination of six randomly selected disbursements disclosed the following:

- (a) The six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee.
- (b) The six payments were coded to the correct fund and general ledger account.
- (c) Inspection of supporting documentation for the six disbursements indicated all of the disbursements had approval from the fire district.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the opening meetings law) and report whether there are any exceptions.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 2017

I inquired of management whether agendas for meetings were posted at the meeting place at least twenty-four hours prior to the meeting. Management stated that agendas were posted and a copy is retained with the minutes. From examination of these notices I determined that the date and time of posting is written on the notice to indicate compliance.

Debt

11. Obtain bank deposits for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

I inspected all deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness. Discussion with board also disclosed no debt proceeds.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

A review of the fire district's files for the year indicated no approval for payment of bonuses, advances, or gifts. I also inspected disbursements journals for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

State Audit Law

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

The fire district's report was due by June 30, 2018, and was submitted June 11, 2018.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1A(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).

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 2017

The fire district did not enter into any contracts during the test period.

Prior-Year Comments

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

Our prior year report, dated May 16, 2017, included 2 findings, which have been resolved.

This agreed-upon procedures engagement was conducted 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 State Comptroller General. I am not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion or conclusion, respectively, on the fire district's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, or other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the fire district'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 Legislative Auditor as a public document.



West Monroe, Louisiana
June 11, 2018

Louisiana Attestation Questionnaire

The accompanying *Louisiana Attestation Questionnaire* has been completed by management and is included in this report as required by the questionnaire.

Mary Jo Finley, CPA, Inc.
116 Professional Drive
West Monroe, LA 71291

Mary Jo Finley, CPA, Inc.,

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2017 and the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, I make the following representations to you.

These representations are based on information available to me as of June 11, 2018.

PUBLIC BID LAW

1. It is true that I have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] No [] N/A []

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of R.S. 42:1101-1124.

Yes [X] No [] N/A []

3. It is true no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980 under circumstances which would constitute a violation of R.S. 42:1119.

Yes [X] No [] N/A []

BUDGETING

4. I have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No N/A

ACCOUNTING AND REPORTING

5. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No N/A

6. I have filed my annual financial statements in accordance with R.S. 24:514, and 33:463 were applicable.

Yes No N/A

7. I have had my financial statements reviewed in accordance with R.S. 24:513.

Yes No N/A

8. I did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1A(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

9. I 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

MEETINGS

10. I have complied with the provisions of the Open Meetings Law, R.S. 42:11 through 42:28.

Yes No N/A

DEBT

11. It is true I have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have I entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60 - 1410:65.

Yes [X] No [] N/A []

ADVANCES AND BONUSES

12. It is true I have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [X] No [] N/A []

PRIOR-YEAR COMMENTS

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

Yes [X] No [] N/A []

GENERAL

14. I am responsible for my compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [X] No [] N/A []

15. I have evaluated my compliance with these laws and regulations prior to making these representations.

Yes [X] No [] N/A []

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

Yes [X] No [] N/A []

17. I have made available to you all records that I believe are relevant to the foregoing agreed-upon procedures.

Yes No N/A

18. I have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible non compliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No N/A

19. I will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of my report.

Yes No N/A

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



Certifying Official

June 11, 2018
Date