

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
DECEMBER 31, 2021**

**Marsha O. Millican**

**A Professional Accounting Corporation  
Shreveport, Louisiana**

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7**  
**PLAIN DEALING, LOUISIANA**  
**December 31, 2021**

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**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
December 31, 2021**

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# Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
Bossier Parish Fire Protection District No. 7  
Plain Dealing, Louisiana

### Opinion

I have audited the accompanying financial statements of the governmental activities and major fund of the Bossier Parish Fire Protection District No. 7 (the District), a component unit of the Bossier Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the District as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Bossier Parish Fire Protection District No. 7 and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, the schedule of employer's share of net pension liability, and the schedule of pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

#### **Other Supplementary Information**

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The schedule of compensation paid to members of the board of commissioners and the schedule of compensation, reimbursements, benefits and other payments to agency head 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my report dated July 21, 2022 on my consideration of Bossier Parish Fire Protection District No. 7's internal control over financial reporting and on my tests of its compliance with certain provisions of law, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

#### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated July 21, 2022 on the results of my statewide agreed-upon procedures performed 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*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Certified Public Accountant  
July 21, 2022

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7**  
**P.O. BOX 420**  
**PLAIN DEALING, LOUISIANA 71064**

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

My discussion of the Bossier Parish Fire Protection District No. 7's annual financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2021. Please read it in conjunction with the District's financial statements, which follow this section.

The District is located at 718 West Palmetto Street in Plain Dealing, Louisiana. The District operates with volunteers and full-time employees.

**FINANCIAL HIGHLIGHTS**

Ad valorem tax revenues have allowed the district to hire more employees and purchase much needed supplies adding to the District's ability to provide fire protection services.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains additional required supplementary information (budgetary schedules) in addition to the basic financial statements. These components are described below:

***Basic Financial Statements***

The basic financial statements include two kinds of financial statements that present different views of the District - the **Government-wide Financial Statements** and the **Fund Financial Statements**. These financial statements also include the **Notes to the Financial Statements** that explain some of the information in the financial statements and provide additional detail.

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
DECEMBER 31, 2021**

**Government-wide Financial Statements**

The government-wide financial statements provide a broad view of the District's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the District's financial position, which assists users in assessing the District's economic condition at the end of the year. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting similar to methods used by most businesses. These statements report all revenues and expenses connected with the year even if cash has not been received or paid. The government wide financial statements include two statements:

The *statement of net position* presents all of the District's assets, deferred inflows of resources, liabilities, and deferred outflows of resources. Over time, increases or decreases in the District's net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues (such as uncollected property taxes) and some expenses that are reported in this statement will not result in cash flows until future years.

The government-wide financial statements can be found immediately following this discussion and analysis.

**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, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental funds financial statements.* The services provided by the District are financed through 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, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the year. Such information may be useful in evaluating the District's near-term financing requirements.

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
DECEMBER 31, 2021**

**Fund Financial Statements (continued)**

These statements provide a detailed short-term view of the District's finances and assist in determining whether there will be adequate financial resources available to meet the current needs of the District.

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, users may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the governmental activities. These reconciliations are presented on the page immediately following each governmental financial statement.

The District has two governmental funds; both are considered major funds for presentation purposes. That is, each major fund is presented in a separate column in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances. The District's two governmental funds are: the General Fund and the Capital Projects Fund.

**FINANCIAL ANALYSIS OF THE ENTITY**

	<b>Statement of Net Position As of Year End</b>	
	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
<b>Current and other assets</b>	\$ 785,848	\$ 723,568
<b>Capital assets, net</b>	610,131	698,399
<b>Deferred outflows</b>	88,289	109,804
<b>Total Assets and deferred outflows</b>	<u>1,484,268</u>	<u>1,531,771</u>
<b>Current liabilities</b>	10,327	14,031
<b>Non-current liabilities, pensions</b>	179,046	330,995
<b>Non-current liabilities, deferred inflows</b>	17,115	33,412
<b>Total Liabilities</b>	<u>206,488</u>	<u>378,438</u>
<b>Net position</b>		
<b>Net Investment in capital assets</b>	610,131	698,399
<b>Restricted</b>	667,649	454,934
<b>Unrestricted</b>	0	0
<b>Total Net Position</b>	<u>\$ 1,277,780</u>	<u>\$ 1,153,333</u>



**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
December 31, 2021**

FINANCIAL ANALYSIS OF THE ENTITY (CONTINUED)

	Statement of Activities For the Year Ended	
	Governmental Activities	
	2021	2020
General government Expenses	\$ (398,189)	\$ (520,047)
Program revenues		
Charges for services	0	0
Operating and capital grants and contributions	0	0
Subtotal	(398,189)	(520,047)
General revenues and transfers	522,636	532,826
Change in net position	\$ <u>124,447</u>	\$ <u>12,779</u>

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

	Capital Assets at Year End (Net of Depreciation)	
	Governmental Activities	
	2021	2020
Land	\$ 1,500	\$ 1,500
Buildings and other improvements	284,157	302,128
Equipment	324,474	394,771
Total	\$ <u>610,131</u>	\$ <u>698,399</u>

The following are the additions and retirements for the District as of December 31, 2021:

This year's major additions included: Equipment

	Governmental Activities
Land	\$ 0
Buildings	0
Equipment	5,856
Total	\$ <u>5,856</u>

This year's major retirements included:

Equipment	\$ <u>28,872</u>
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**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
DECEMBER 31, 2021**

**CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)**

**Debt**

The District had no long-term liabilities payable for Governmental Activities outstanding at year end for the current year or previous year.

New debt during the year included:

None

**GENERAL FUND BUDGET**

The District adopted a budget for its General Fund for the year ended December 31, 2021. The original budget was amended in November, 2021. A schedule of the District's budgetary comparison is presented as required supplementary information as shown in the table of contents.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The District's appointed officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Ad valorem taxes
- 2) Intergovernmental revenues (supplemental pay)

**CONTACTING THE DISTRICT'S MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Bossier Parish Fire Protection District No. 7's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Eddie Mae Scott, President of the Board of Commissioners by telephone at (318) 326-4867 or 718 West Palmetto Street, Plain Dealing, Louisiana 71064. The District has a website [bpdf7.org](http://bpdf7.org) to provide information to those who are interested.

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
 PLAIN DEALING, LOUISIANA  
 STATEMENT OF NET POSITION  
 December 31, 2021

## ASSETS

## Current Assets

Cash And Cash Equivalents	\$ 93,445
Investments	205,892
Receivables	460,290
Deposits	0
Prepaid Expenses	26,221
<b>Total Current Assets</b>	<u><b>785,848</b></u>

## Noncurrent Assets

Capital assets, net	<u>610,131</u>
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<b>Total Assets</b>	<u><b>1,395,979</b></u>
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Deferred outflows of resources, related to pension	<u>88,289</u>
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<b>Total assets and deferred outflows of resources</b>	<u><b>\$ 1,484,268</b></u>
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## LIABILITIES

## Current

Accounts payable and accruals	\$ 10,327
<b>Total Current Liabilities</b>	<u>10,327</u>

## Noncurrent liabilities

Net Pension Liability	179,046
<b>Total noncurrent liabilities</b>	<u>179,046</u>

<b>Total Liabilities</b>	<u><b>189,373</b></u>
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## Deferred inflows of resources

Deferred inflows property tax	0
Deferred inflows related to pension	17,115
<b>Total deferred inflows of resources</b>	<u>17,115</u>

<b>Total liabilities and deferred inflows of resources</b>	<u><b>206,488</b></u>
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## NET POSITION

Net Investment in capital assets	610,131
Restricted	667,649
Unrestricted	<u>0</u>
<b>Total Net Position</b>	<u><b>\$ 1,277,780</b></u>

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7  
PLAIN DEALING, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**EXHIBIT B**

Functions/Programs	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Assets</u>
<b>Governmental Activities</b>					
Public Safety-Fire Protection	\$ 332,937	\$ 0	\$ 0	\$ 0	\$ (332,937)
Depreciation, Net	<u>65,252</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(65,252)</u>
<b>Total Governmental Activities</b>	<b><u>\$ 398,189</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b>(398,189)</b>
 <b>General Revenues</b>					
Ad Valorem Taxes					405,014
Fire Insurance Rebate					10,782
Interest income					431
Intergovernmental					21,250
Miscellaneous					<u>85,159</u>
<b>Total General Revenues</b>					<b><u>522,636</u></b>
<b>Change in Net Position</b>					<b>124,447</b>
Net Position, Beginning of year					<u>1,153,333</u>
Net Position, End of year					<b><u>\$ 1,277,780</u></b>

The notes to the financial statements are an integral part of this statement

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
December 31, 2021

	<u>General Fund</u>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 93,445
Investments	205,892
Ad valorem taxes receivable	460,290
Deposits	0
Prepaid Expenses	<u>26,221</u>
Total Assets	\$ <u>785,848</u>
<b>LIABILITIES</b>	
<b>Liabilities:</b>	
Accounts payable and accruals	\$ <u>10,327</u>
Total liabilities	<u>10,327</u>
Unavailable revenue-property taxes	<u>0</u>
Total deferred inflow of resources	<u>0</u>
<b>Fund Balance:</b>	
Fund Balance-	
Non-spendable	26,221
Restricted for fire protection	<u>749,300</u>
Total fund balance	<u>775,521</u>
Total liabilities and fund balance	\$ <u>785,848</u>

The notes to the financial statements are an integral part of this statement

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
December 31, 2021**

Total Fund Balances for Governmental Funds (Exhibit C)	\$	775,521
Total Assets reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Land	\$	1,500
Buildings and other improvements, net of \$165,117 in accumulated depreciation		284,156
Equipment, furniture, and fixtures, net of \$1,112,753 in accumulated depreciation		<u>324,475</u>
Total Capital Assets		610,131
Noncurrent liabilities are not due and payable in the current period and therefore are not reported in the fund liabilities. Those liabilities consist of:		
Net Pension Liability		<u>(179,046)</u>
Total Long-term Liabilities		(179,046)
Deferred outflows and inflows of resources related to pensions do not affect the current period and, therefore, they are not reported in the governmental fund balance sheet:		
Deferred outflows of resources related to pensions		88,289
Deferred inflows of resources related to pensions		<u>(17,115)</u>
Total Net Position of Governmental Activities (Exhibit A)	\$	<u><u>1,277,780</u></u>

The notes to the financial statements are an integral part of this statement

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	GENERAL FUND	CAPITAL PROJECTS FUND	TOTAL
<b>REVENUES</b>			
Ad Valorem Taxes	\$ 405,014	\$ 0	\$ 405,014
Interest	431	0	431
State Supplemental Pay	21,250	0	21,250
Fire Insurance Rebate	10,782	0	10,782
Other Revenues	85,159	0	85,159
<b>Total revenues</b>	<b>522,636</b>	<b>0</b>	<b>522,636</b>
<b>EXPENDITURES</b>			
Fuel & Oil	8,466	0	8,466
Salaries	205,289	0	205,289
Retirement Contributions	41,337	0	41,337
Taxes	8,023	0	8,023
Per Diem	6,382	0	6,382
Collections Expense	12,628	0	12,628
Insurance	84,735	0	84,735
Repairs and Maintenance	23,988	0	23,988
Office	1,987	0	1,987
Professional Fees	22,300	0	22,300
Supplies	11,505	0	11,505
Utilities	11,475	0	11,475
Telephone	2,597	0	2,597
Training	2,075	0	2,075
Capital Outlays	5,856	0	5,856
Miscellaneous	8,009	0	8,009
<b>Total Expenditures</b>	<b>456,652</b>	<b>0</b>	<b>456,652</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>65,984</b>	<b>0</b>	<b>65,984</b>
<b>Other financing sources (uses)</b>			
Operating transfers in	0	0	0
Operating transfers out	0	0	0
<b>Net other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Change in Fund Balances</b>	<b>65,984</b>	<b>0</b>	<b>65,984</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>709,537</b>	<b>0</b>	<b>709,537</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 775,521</b>	<b>\$ 0</b>	<b>\$ 775,521</b>

The notes to the financial statements are an integral part of this statement

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

Change in Fund Balances-Total Governmental Funds (Exhibit E)	\$ 65,984
The change in Net Position reported for governmental activities in the statement of activities is different because:	
Governmental funds report 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. This is the amount by which net depreciation expense (\$65,252) exceeds capital outlays (\$5,856) offset by asset retirements (\$28,872) in the current period.	(88,268)
Effects of recording net pension liability and deferred inflows and outflows of resources related to net pension liability:	
Change in deferred inflows/outflows related to the pension plan	(5,218)
Change in pension liability	<u>151,949</u>
Change in Net Position of Governmental Activities (Exhibit B)	\$ <u>124,447</u>

The notes to the financial statements are an integral part of this statement



**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7**  
**PLAIN DEALING, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

The Bossier Parish Fire Protection District No. 7 (“the District”) was created by the Bossier Parish Police Jury by ordinance as provided under the Louisiana Revised Statutes. The District is comprised of property in North Bossier Parish and is governed by a board of commissioners, who are appointed by the Bossier Parish Police Jury. The Board of Commissioners received no compensation during 2021. The District constitutes a political subdivision of the State of Louisiana. The purpose of the District is to provide fire protection and emergency services to the residents of the District.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Accounting**

The accompanying financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. 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 No. 34, Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments, issued in June 1999.

**B. Reporting Entity**

The District is a component unit of the Bossier Parish Police Jury, the financial reporting entity. The Police Jury is financially accountable for the District because it appoints or ratifies a voting majority of the board and has the ability to impose its will on them.

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 financial reporting entity.

**C. Government - Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position, Exhibit A, and the Statement of Activities, Exhibit B) report information on all of the nonfiduciary activities of the District. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include a) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. The District consists of one program, fire protection and emergency services.

Governmental fund financial statements are provided for the District. The District consists of two governmental funds.

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7**  
**PLAIN DEALING, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

Government-Wide Accounting- In accordance with the Governmental Accounting Standards Board, the District has presented a Statement of Net Position and a Statement of Activities for the District as a whole. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Policies specific to the government-wide statements are as follows:

*Eliminating Internal Activity* - Interfund receivables and payables are eliminated in the Statement of Net Position.

*Application of FASB Statements and Interpretations* - Reporting on governmental type and business-type activities are based on FASB Statements and Interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

*Capitalizing Assets* - Tangible or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Equipment, furniture and fixtures, and buildings are recorded at their historical costs and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the Statement of Net Position.

*Program Revenues* - The Statement of Activities presents two categories of program revenues - (1) charges for services; and (2) operating grants and contributions.

Charges for services are those revenues arising from exchange or exchange like transactions with external parties that purchase, use or directly benefit from the program's goods, services or privileges. Service charges (structure fees) are reported as charges for services.

Operating grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are restricted for operating purposes of a program.

*Restricted Net Position* - Restricted net position arises when a constraint has been imposed either externally or by law. Resources restricted for a specific purpose are exhausted before unrestricted resources are used.

*Unrestricted Net Position* - This category represents assets that are not appropriable for expenditures or legally segregated for a specific future use.

Government-Wide Financial Statements - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government Fund Financial Statements - The Governmental financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7**  
**PLAIN DEALING, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

soon as they are both measurable and available. 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 District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year.

Principal revenue sources considered as susceptible to accrual include property taxes, service fees, and interest on investments. Other revenues are considered to be measurable and available only when cash is received by the District.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

**Fund Accounting**

The financial activities of the District are recorded in individual funds, each of which is deemed to be a separate accounting entity. The District uses fund accounting 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.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including collection and disbursement of specific or legally restricted monies, and the acquisition, construction or improvement of capital assets. Governmental funds of the District include:

General Fund - the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in other funds.

Capital Projects Fund - accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**Budgeting and Budgetary Control**

A budget for the ensuing year is prepared by the fire chief and approved by the board of commissioners prior to December 31<sup>st</sup> of each year. The proposed budget is prepared on a cash basis of accounting that is a comprehensive basis of accounting other than Generally Accepted Accounting Principles (GAAP). The budget is legally adopted and amended, as necessary, by the board of commissioners. The board reserves all authority to make changes to the budgets. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expanded.

Formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget. The budget was amended in November, 2021. See "Schedule I".

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7**  
**PLAIN DEALING, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**Investments**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the District's investment policy. If the original maturities of time deposits exceed 90 days, they are classified as investments. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported as investment earnings.

**Use of Estimates**

The preparation of financial statements generally requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**Capital Assets**

The District's assets are recorded at historical cost. Capital assets are recorded as expenditures in the governmental fund financial statements. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are charged to expense as incurred. Depreciation expense is recorded in the government-wide financial statements using the straight-line method over the useful lives of the assets. All assets of the District are reported in the accompanying financial statements.

**Long-term Obligations**

In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability reported on the Statement of Net Position. In the fund financial statements, debt principal payments of the governmental funds are recognized as expenditures when paid.

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7  
PLAIN DEALING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Receivables**

Accounts receivable in all funds report amounts that have arisen in the ordinary course of business and are stated net of allowances for uncollectible accounts.

Governmental fund type receivables consist primarily of amounts due for property taxes and charges for services.

**Deferred Inflows of Resources**

Deferred inflows of resources at the fund level arise when potential revenue does not meet the available criterion for recognition in the current period. Available is defined as due (or past due) at December 31, and collected within 60 days thereafter to pay obligations due at December 31.

**Net Position/Fund Balances**

In the Statement of Net Position, the difference between a government's assets and liabilities are recorded as net position. The four components of net position are as follows:

*Assets*

*Deferred Outflows of Resources*

*Liabilities*

*Deferred Inflows of Resources*

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

*Nonspendable*— Represents the amount that is not in a spendable form or is required to be maintained intact.

*Restricted*— Represents the amount that has been constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation.

*Committed*— Represents the amount constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

*Assigned*— Represents the amount a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates that authority.

*Unassigned*— Represents the amount that is available for any purpose; these amounts are reported only in the general fund.

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7  
PLAIN DEALING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 2 PRIOR PERIOD ADJUSTMENT**

There are no prior period adjustments for the current period ending December 31, 2021.

**NOTE 3 CASH AND CASH EQUIVALENTS**

At December 31, 2021, the District had cash and cash equivalents (book balances) totaling \$93,445.

These deposits are stated at cost, which approximates market. Under state law, 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 deposits insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank that is mutually acceptable to both parties. At December 31, 2021, the District had \$93,513 in deposits that were fully collateralized.

**NOTE 4 INVESTMENTS**

As of December 31, 2021, the District had investments of \$205,892 in two Certificates of Deposit each with a renewal term of 6 months.

**NOTE 5 AD VALOREM TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Operating	24.23	24.23

**NOTE 6 ACCOUNTS RECEIVABLE**

General fund receivables as of December 31, 2021 consisted of ad valorem taxes receivable of \$460,290.

**BOSSIER PARISH FIRE PROTECTION DISTRICT 7  
PLAIN DEALING, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**NOTE 7            CAPITAL ASSETS**

A summary of the District's capital assets at December 31, 2021 follows:

	<u>Balance Dec. 31, 2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance Dec. 31, 2021</u>
<b>Governmental Activities</b>				
<b>Capital Assets, not being depreciated</b>				
Land	\$ 1,500	\$ 0	\$ 0	\$ 1,500
<b>Total Capital Assets, not being depreciated</b>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>1,500</u>
<b>Capital Assets, being depreciated</b>				
Buildings and other improvements	449,274	0	0	449,274
Less accumulated depreciation	<u>(147,146)</u>	<u>(17,971)</u>	<u>0</u>	<u>(165,117)</u>
<b>Total Buildings and Building Improvements</b>	<u>302,128</u>	<u>(17,971)</u>	<u>0</u>	<u>284,157</u>
Equipment, furniture and fixtures	1,460,244	5,856	(28,872)	1,437,228
Less accumulated depreciation	<u>(1,065,473)</u>	<u>(76,153)</u>	<u>28,872</u>	<u>(1,112,754)</u>
<b>Total Equipment, Furniture and Fixtures</b>	<u>394,771</u>	<u>(70,297)</u>	<u>0</u>	<u>324,474</u>
<b>Total Capital Assets, being depreciated</b>	<u>696,899</u>	<u>(88,268)</u>	<u>0</u>	<u>608,631</u>
<b>Governmental Activities</b>				
<b>Total Capital Assets, net</b>	<u>\$ 698,399</u>	<u>(88,268)</u>	<u>0</u>	<u>\$ 610,131</u>

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7**  
**PLAIN DEALING, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 8 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

The accounts payable and accrued liabilities at December 31, 2021, were follows:

Accounts payable	\$ 0
Accrued liabilities:	
Payroll Withholding	<u>10,327</u>
Total	\$ <u>10,327</u>

**NOTE 9 LONG TERM OBLIGATIONS**

The District had no long term obligations as of December 31, 2021.

**NOTE 10 RISK MANAGEMENT**

The District purchases commercial insurance to provide general liability, worker's comp, and property insurance.

**NOTE 11 LEASES**

For the year ended December 31, 2021, the District had no operating leases.

**NOTE 12 ON-BEHALF PAYMENTS**

Qualified employees received a total \$21,250 in fire supplemental pay from the State of Louisiana. The District is responsible for withholding taxes from these employees and paying the District's matching portion of social security taxes for the amount of additional pay received. The District must recognize this pay received by the employees as revenue and expenditures of the District.

**NOTE 13 SUBSEQUENT EVENTS**

Management has evaluated subsequent events through July 21, 2022, the date the financial statements were available to be issued, and determined no additional disclosures are warranted.



**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7  
PLAIN DEALING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 14 PENSION PLAN**

Firefighter's Retirement System of Louisiana

**Plan Description**

The District contributes to the Firefighters' Retirement System (FRS), a cost-sharing multiple-employer plan. Membership in the System is a condition of employment for any full-time firefighter who earns at least \$375 per month and is employed by any municipality, parish, or fire protection district of the State of Louisiana in addition to employees of the Firefighters' Retirement System. The System provides retirement benefits for their members.

**Benefits Provided**

Benefit provisions are authorized within Act 434 of 1979 and amended by LRS 11:225111:2272.

Retirement Benefits

Members can retire providing he or she meets one of the following criteria:

Any person who becomes an employee as defined in RS 11:2252 on and after January 1, 1980 shall become a member as a condition of employment. No person who has reached fifty or over shall become a member unless it is due to a merger or unless the System received an application for membership before turning fifty.

Any person who has retired from service under any retirement system or pension fund maintained basically for public officers and employees of the state, its agencies or political subdivisions, and who is receiving retirement benefits therefrom may become a member of this System, provided the person meets all other requirements for membership. Service credit from the retirement system or pension plan from which the member is retired shall not be used for reciprocal recognition of service with this System or for any other purpose in order to attain eligibility or increase the amount of service credit in this System.

Deferred Retirement Option Plan

After completing 20 years of creditable service and age 50 or 25 years at any age, a member may elect to participate in the deferred retirement option plan (DROP) for up to 36 months.

The monthly retirement benefit that would have been paid to the System is paid into the deferred retirement option plan account. Upon termination of employment, a participant in the program shall receive, at his option, a lump-sum payment from the account or an annuity based on the deferred retirement option plan account balance in addition to his regular monthly benefit.

If employment is not terminated at the end of the 36 months, the participant resumes regular contributions to the System. No payments may be made from the deferred retirement option plan account until the participant retires.

Initial Benefit Option Plan

Effective June 16, 1999, members eligible to retire and who do not choose to participate in DROP may elect to receive, at the time of retirement, an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. Such amounts may be withdrawn or remain in the IBO account earning

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7**  
**PLAIN DEALING, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE 14 PENSION PLAN (continued)**

interest at the same rate as the DROP account.

**Contributions**

Employer contributions are actuarially determined each year. For the year ended June 30, 2021, employer and employee contributions for members above the poverty line were 32.25% and 10.0%, respectively. The employer and employee contribution rates for those members below the poverty line were 34.25% and 8.0%, respectively.

Non-Employer Contributions

The System also receives insurance premium tax monies as additional employer contributions. The tax is considered support from a non-contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions are recognized as revenue during the year ended June 30, 2021 and were excluded from pension expense. Non-employer contributions received by the System during the year ended June 30, 2021 were \$28,567,787.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Relate to Pensions**

At December 31, 2021, the District reported a liability of \$179,046 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the District's proportion was 0.050523%, which was an increase of 0.002771% from its proportion measured as of June 30, 2020. For the year ended December 31, 2021, the District recognized a pension expense of \$28,796. The District recognized revenue of \$14,433 as its proportionate share of non-employer contributions for the year ended December 31, 2021.

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7  
PLAIN DEALING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 14 PENSION PLAN (continued)**

At December 31, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Difference between expected and actual experience	\$ -	\$ 16,079
Change of assumptions	38,798	-
Net difference between projected and actual investment Earnings on pension plan investments	-	-
Change in proportion and differences between the District's contributions and proportionate share of Contributions	28,313	1,036
District's contributions subsequent to the measurement Date	<u>21,178</u>	<u>-</u>
	<u>\$88,289</u>	<u>\$17,115</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions are estimated to be recognized in pension expense as follows:

Year Ending June 30:

2022	(8,446)
2023	(9,286)
2024	(20,868)
2025	(28,550)
2026	6,134
2027	4,911

**Actuarial Assumptions**

The actuarial assumptions used in the June 30, 2021 valuation were based on the assumptions used in the June 30, 2021 actuarial funding valuation, and were based on results of an actuarial experience study for the period July 1, 2014 – June 30, 2019. In cases where benefit structures were changed after the study period, assumptions were based on estimates of future experience.

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7  
PLAIN DEALING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 14 PENSION PLAN (continued)**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021, are as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Estimated Remaining Service Life	7 Years, closed period
Inflation Rate	2.500% per annum
Salary Increases	Vary from 14.10% in the first two years of service to 5.2% with 3 or more years of service, includes inflation & merit increases
Cost of Living Adjustments	Only those previously granted were included

The mortality rate assumptions were updated in fiscal year 2021 to reflect changes from the recent experience study and rates set in the Pub-2010 Public Retirement Plans mortality tables, as compared to the RP-2000 Combined Healthy and Disabled Lives tables that were used for the previous valuation.

The estimated long-term expected rate of return on pension plan investments was determined by the System's actuary using the System's target asset allocation and the G.S. Curran & Company Consultant Average study for 2021. The consultant's average study included projected nominal rates of return, standard deviations of returns and correlations of returns for a list of common asset classes collected from several investment consultants and investment management firms. Using the target asset allocation for the System and the average values for expected real rates of return, standard deviation of returns, and correlation of returns, an arithmetic expected nominal rate of return and standard deviation for the portfolio was determined. The System's long-term assumed rate of inflation of 2.50% was used in this process for the fiscal year ended June 30, 2021.

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7  
PLAIN DEALING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 14 PENSION PLAN (continued)**

Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income		
US Core Fixed Income	18.00%	.97%
US Tips	3.00%	.40%
Emerging Market Debt	5.00%	2.75%
Equity		
U.S.	27.50%	5.86%
Non-U.S.	11.50%	6.44%
Global	10.00%	6.40%
Emerging Market Equity	7.00%	8.64%
Alternatives		
Real Estate	6.00%	5.31%
Private Equity	9.00%	9.53%
Real Assets	3.00%	-
Multi-Asset Strategies		
Global Tactical	0.00%	4.17%
Risk Parity	<u>0.00%</u>	4.17%
System Total	100.00%	
Inflation		<u>2.50%</u>

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contribution from participating employers will be made at the actuarially determined rates approved by Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the Systems' actuary. Based on those assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.90%, as well as what the employer's net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.90% or one percentage point higher 7.90% than the current rate:

1%	Current	1%
Decrease	Discount	Increase
<u>(5.90%)</u>	<u>Rate (6.90%)</u>	<u>(7.90%)</u>

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO.7  
PLAIN DEALING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 14 PENSION PLAN (continued)**

District's Proportionate Share of Net Pension Liability (Asset)	\$343,487	\$ 179,046	\$41,904
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Firefighters' Retirement System issued a stand-alone audit report on its financial statements for the year ended June 30, 2021. Access to the audit report can be found on the Systems' website: [www.lafirefighterset.com](http://www.lafirefighterset.com) or on the Office of Louisiana Legislative Auditor's official website: [www.lla.state.la.us](http://www.lla.state.la.us).

**NOTE 15 PENDING LITIGATION**

There were no civil suits seeking damages against the District outstanding at December 31, 2021.

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7**  
**PLAIN DEALING, LOUISIANA**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-**  
**BUDGET (CASH BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Ad Valorem Taxes	\$ 394,368	\$ 360,000	\$ 405,014	\$ 45,014
Interest	0	0	431	431
Fire Insurance Rebate	10,000	10,782	10,782	0
State Supplemental Pay	18,000	23,000	21,250	(1,750)
Other Revenues	77,373	77,409	85,159	7,750
<b>Total revenues</b>	<b>499,741</b>	<b>471,191</b>	<b>522,636</b>	<b>51,445</b>
<b>EXPENDITURES</b>				
Building	2,000	5,500	2,301	3,199
Fuel & Oil	10,000	9,200	8,466	734
Insurance	73,200	79,657	84,735	(5,078)
Computer Expense	8,000	7,300	6,025	1,275
Collections Expense	0	0	12,628	(12,628)
Office	1,600	1,900	1,987	(87)
Postage and Box Rent	200	172	199	(27)
Professional Fees	28,900	22,050	22,300	(250)
Supplies, Repairs, & Maintenance	40,000	18,000	33,192	(15,192)
Equipment	22,000	9,200	5,856	3,344
Utilities	7,700	9,300	11,475	(2,175)
Salaries, including State Supp Pay	166,000	205,000	205,289	(289)
Retirement Contributions	65,000	43,000	41,337	1,663
Payroll Taxes	5,900	8,000	8,023	(23)
Telephone	2,200	3,800	2,597	1,203
Training	1,500	2,900	2,075	825
Per Diem	8,000	8,000	6,382	1,618
Printing & Publishing	400	1,250	1,785	(535)
Miscellaneous	9,000	3,300	0	3,300
<b>Total Expenditures</b>	<b>451,600</b>	<b>437,529</b>	<b>456,652</b>	<b>(19,123)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>48,141</b>	<b>33,662</b>	<b>65,984</b>	<b>32,322</b>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>48,141</b>	<b>33,662</b>	<b>65,984</b>	<b>32,322</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>709,537</b>	<b>709,537</b>	<b>709,537</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 757,678</b>	<b>\$ 743,199</b>	<b>\$ 775,521</b>	

Required Supplemental Information. See Accountant's Report.

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
 PLAIN DEALING, LOUISIANA  
 SCHEDULE OF DISTRICT'S SHARE OF NET PENSION LIABILITY  
 Firefighters' Retirement System of Louisiana  
 As of June 30, 2021 (The Measurement Date)

Schedule 2

Year Ended June 30	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset) (a)	Employer's Covered Employee Payroll (b)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.039489%	\$ 213,127	\$ 89,107	239.18%	72.45%
2016	0.039401%	\$ 257,718	\$ 100,236	257.11%	548.80%
2017	0.047294%	\$ 271,082	\$ 111,456	243.22%	73.55%
2018	0.047641%	\$ 274,035	\$ 113,427	241.60%	74.77%
2019	0.047326%	\$ 296,351	\$ 114,382	259.09%	73.97%
2020	0.047752%	\$ 330,995	\$ 118,884	278.42%	72.62%
2021	0.050523%	\$ 179,046	\$ 126,726	141.29%	86.78%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.



**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7**  
**PLAIN DEALING, LOUISIANA**  
**SCHEDULE OF DISTRICT CONTRIBUTIONS**  
**Firefighters' Retirement System of Louisiana**  
**For the Year Ended December 31, 2021**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution`	\$ 41,337	\$ 37,492	\$ 31,367	\$ 29,386	\$ 30,051	\$ 26,349	\$ 23,260
Contributions in relation to the contractually required contribution	<u>(41,337)</u>	<u>(37,492)</u>	<u>(31,367)</u>	<u>(29,386)</u>	<u>(30,051)</u>	<u>(26,349)</u>	<u>(23,260)</u>
Contribution deficiency (excess)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
District's covered-employee payroll	\$ 125,757	\$ 124,693	\$ 115,611	\$ 110,890	\$ 116,057	\$ 102,121	\$ 79,465
Contributions as a percentage of covered-employee payroll	32.87%	30.07%	27.14%	26.50%	25.89%	25.80%	29.27%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Not Audited. Not Reviewed.

**BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
SCHEDULE OF COMPENSATION PAID TO MEMBERS OF THE BOARD OF COMMISSIONERS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

Compensation Paid to Board Members

No compensation was paid to any members of the Board of Commissioners. The following list of elected members for 2021 is included in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

<u>Members</u>	<u>Compensation</u>
Eddie Mae Scott	\$ 0
Billy Don Slack	0
Richard McGuire	0
Robert Taylor	0
Gary Lyles	<u>0</u>
Total	\$ <u><u>0</u></u>

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
 TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
 FOR THE YEAR ENDED DECEMBER 31, 2021

<b>Marvin Aldrich, Fire Chief Jan 1-Sept 30</b> <b>Douglas W. Weeks Jr, Fire Chief Oct 1-Present</b>	<b>Marvin Aldrich</b>	<b>Douglas W. Weeks Jr</b>
<u>Purpose</u>	<u>Amount</u>	<u>Amount</u>
Salary	\$ 24,816	\$ 11,816
Payroll Taxes	2,334	1,863
Supplemental Pay	4,750	1,500
Per diem	937	0
Retirement	0	4,494
Reimbursements	<u>0</u>	<u>357</u>
 Total Compensation, Benefits and Other Payments	 \$ <u><u>32,837</u></u>	 \$ <u><u>20,031</u></u>

See accompanying notes to the financial statements.



# Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners  
Bossier Parish Fire Protection District No. 7  
Plain Dealing, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities of Bossier Parish Fire Protection District No. 7, a component unit of the Bossier Parish Police Jury, as of December 31, 2021 and related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued my report thereon dated July 21, 2022.

## Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that be material weaknesses or significant deficiencies. Given these limitations, during my audit, I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bossier Parish Fire Protection District No. 7's financial statements are free of material misstatement, I performed tests of its compliance with certain

provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. This communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statutes, it is issued by the Legislative Auditor as a public document.



Certified Public Accountant  
July 21, 2022

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 7  
PLAIN DEALING, LOUISIANA  
SCHEDULES OF CURRENT AND PRIOR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2021

SCHEDULE 6

**SCHEDULE OF CURRENT FINDINGS**

There are no current findings and no management letter comments for the current year ended December 31, 2021.

SCHEDULE 7

**CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS**

There was one finding for the prior year ended December 31, 2020.

Finding #2020-1

Condition:

Although the budget was amended, actual expenses failed to meet budgeted expenses by 5% or more.

Current Status:

Resolved



# Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

To the Board of Commissioners  
Bossier Parish Fire Protection District No. 7  
Plain Dealing, Louisiana

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPS) for the fiscal period January 1, 2021 through December 31, 2021. Management of Bossier Parish Fire Protection District No. 7 (the District) is responsible for those C/C areas identified in the SAUPS.

The Board of Commissioners of the District 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 C/C areas identified in the LLA's SAUPS for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This 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:

### ***Written Policies and Procedures***

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

**The entity has no written policies and procedures that adequately address this function.**

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

**The entity has no written policies and procedures that adequately address this function.**

- c) *Disbursements*, including processing, reviewing, and approving.

**The entity has no written policies and procedures that adequately address this function.**

- d) *Receipts/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

**The entity has no written policies and procedures that adequately address this function.**

- e) *Payroll/Personnel*, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

**The entity has no written policies and procedures that adequately address this function.**

- f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

**The entity has no written policies and procedures that adequately address this function.**

- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

**The entity has no written policies and procedures that adequately address this function.**

- h) *Travel and expense reimbursements*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

**The entity has no written policies and procedures that adequately address this function.**

- i) *Ethics*, including (1) the prohibition as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

**The entity has no written policies and procedures that adequately address this function.**



- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

**The entity has no written policies and procedures that adequately address this function.**

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from a network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

**The entity has no written policies and procedures that adequately address this function.**

- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**The entity has no written policies and procedures that adequately address this function.**

**Management's Response: The entity adopted policies and procedures to address all functions subsequent to year end.**

#### ***Board or Finance Committee***

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- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

**No exceptions were noted as a result of this procedure.**

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to the public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

**No exceptions were noted as a result of this procedure.**

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund

balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

**No exceptions were noted as a result of this procedure.**

### ***Bank Reconciliations***

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3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

**No exceptions were noted as a result of this procedure.**

b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

**No exceptions were noted as a result of this procedure.**

c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**No exceptions were noted as a result of this procedure.**

### ***Collections (excluding electronic funds transfers)***

---

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites, obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

**No exceptions were noted as a result of this procedure.**

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

**No exceptions were noted as a result of this procedure.**

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

**No exceptions were noted as a result of this procedure.**

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

**No exceptions were noted as a result of this procedure.**

- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

**No exceptions were noted as a result of this procedure.**

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

**No exceptions were noted as a result of this procedure.**

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

**No exceptions were noted as a result of this procedure.**

- c) Trace the deposit slip total to the actual deposit per the bank statement.

**No exceptions were noted as a result of this procedure.**

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

**No exceptions were noted as a result of this procedure.**

- e) Trace the actual deposit per the bank statement to the general ledger.

**No exceptions were noted as a result of this procedure.**

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

---

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

**No exceptions were noted as a result of this procedure.**

- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

**No exceptions were noted as a result of this procedure.**

- b) At least two employees are involved in processing and approving payments to vendors.

**No exceptions were noted as a result of this procedure.**

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

**No exceptions were noted as a result of this procedure.**

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

**No exceptions were noted as a result of this procedure.**

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
  - a) Observe that the disbursement matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.

**No exceptions were noted as a result of this procedure.**

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**No exceptions were noted as a result of this procedure.**

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

11. Obtain from management a listing of all credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

**A list of all credit, debit, fuel and other cards was obtained with management's assertion that the list is complete.**

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select on monthly bank statement), obtain supporting documentation, and:
  - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was received and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

**No exceptions were noted as a result of this procedure.**

- b) Observe that finance charges and late fees were not assessed on the selected statements.

**No exceptions were noted as a result of this procedure.**

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioners should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

**No exceptions were noted as a result of this procedure.**

***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

---

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

**No exceptions were noted as a result of this procedure.**

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

**No exceptions were noted as a result of this procedure.**

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

**No exceptions were noted as a result of this procedure.**

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**No exceptions were noted as a result of this procedure.**

## ***Contracts***

---

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

**No exceptions were noted as a result of this procedure.**

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

**No exceptions were noted as a result of this procedure.**

- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment was approval documented).

**No exceptions were noted as a result of this procedure.**

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**No exceptions were noted as a result of this procedure.**

## ***Payroll and Personnel***

---

16. Obtain a list of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related salaries and personnel files, and agree paid salaries to authorized salaries/ pay rates in the personnel files.

**This procedure was performed and no exceptions were noted.**

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). [Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning

leave according to a policy and/or contract, the official should document his/her daily attendance and leave.

**No exceptions were noted as a result of this procedure.**

- b) Observe that supervisors approved the attendance and leave of the selected employees or officials.

**No exceptions were noted as a result of this procedure.**

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's accumulative leave records.

**No exceptions were noted as a result of this procedure.**

- d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

**No exceptions were noted as a result of this procedure.**

- 18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. Agree the hours to the employees' or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or official's personnel files, and agree the termination payment to entity policy.

**No exceptions were noted as a result of this procedure.**

- 19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed by the required deadlines.

**No exceptions were noted as a result of this procedure.**

### ***Ethics***

---

- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
  - a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.



**No exceptions were noted as a result of this procedure.**

- b) Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

**No exceptions were noted as a result of this procedure.**

#### ***Debt Service***

---

- 21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued.

**The entity has no debt.**

- 22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**The entity has no debt.**

#### ***Fraud Notice***

---

- 23. Obtain a listing of misappropriation of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and to the district attorney of the parish in which the entity is domiciled.

**No exceptions were noted as a result of this procedure.**

- 24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

**No exceptions were noted as a result of this procedure.**

#### ***Information Technology Disaster Recovery/Business Continuity***

---

- 25. Perform the following procedures, **verbally discuss the results with management, and report, "I performed the procedure and discussed the results with management."**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

**I performed the procedures and discussed the results with management.**

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

**I performed the procedures and discussed the results with management.**

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

**I performed the procedures and discussed the results with management.**

### ***Sexual Harassment***

---

- 26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

**Employees/officers did not complete sexual harassment training.**

**Management's Response: Employees/officers will complete sexual harassment training in the future.**

- 27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

**Sexual harassment policy has not been posted.**

**Management's Response: Sexual harassment policy has subsequently been posted.**

- 28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

**The entity did not file an annual sexual harassment report.**

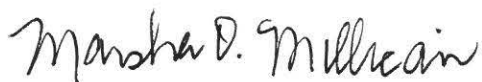
**Management's Response: We will file annual sexual harassment reports in the future.**

- a) Number and percentage of public servants in the agency who have completed the training requirements.;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

I was engaged by the District to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was 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 those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, 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 LLA as a public document.



Certified Public Accountant  
July 21, 2022