

**ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 13**

**ANNUAL FINANCIAL REPORT**

**COVINGTON, LOUISIANA**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**

ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 13

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of  
St. Tammany Parish Fire Protection District No. 13  
Covington, Louisiana

### *Opinions*

We have audited the financial statements of the governmental activities and the major fund of the St. Tammany Parish Fire Protection District No. 13 (the District), component unit of St. Tammany Parish, Louisiana, as of and for the years ended December 31, 2021 and 2020, 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 our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District, as of December 31, 2021 and 2020, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Emphasis of a Matter*

As discussed in Note 9 to the financial statements, the 2021 financial statements have been restated to correct an error. Our opinion is not modified with respect to this matter.

### ***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.

### ***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***

Our objectives are to obtain reasonable assurance about whether the financial statements as whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 and *Government 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 and *Government Auditing Standards*, we

- 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 our 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.

We are 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 we 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, Budgetary Comparison Information, Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions-Retirement on pages 5-11 and 38-40 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Compensation Paid to Board Members and the Schedule of Compensation, Benefits, and Other Payments to Agency Head but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with Government Auditing Standards, we have also issued our report dated April 29, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's 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.

*Bernard & Franks*

Metairie, Louisiana  
April 29, 2022

## ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

### MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

The Management's Discussion and Analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board Statement No. 34. As management of St. Tammany Parish Fire Protection District No. 13's (the District), we offer the discussion and analysis of the District's financial performance, which provides an overview of the District's financial activities for the year ended December 31, 2021. The District is considered a component unit of St. Tammany Parish. The accompanying financial statements only present information on the funds maintained by the District.

#### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

***Government-wide Financial Statements.*** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. There are two government-wide statements: the statement of net position and the statement of activities.

The statement of net position presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources with the difference between them presented as net position. Over time, increases or decreases in 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 fiscal 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 related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. unused vacation leave).

The District only has support from governmental activities. This support is principally taxes and intergovernmental revenues, which is indicated on both of the government-wide financial statements. The governmental activities of the District includes public safety.

The government-wide financial statements can be found on pages 12-14 of this report.

***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, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be categorized as governmental funds.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021

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

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

Currently, the District maintains one individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund.

The District adopts an annual legally appropriated budget for the General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The governmental fund financial statements can be found on pages 15–18 of this report.

*Notes to the Financial Statements.* The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19-37 of this report.

#### **FINANCIAL HIGHLIGHTS**

The financial statements included in this report provide insight into the financial status of the District for the year-end. Based upon the December 31, 2021 operations, the District's net position increased by \$408,754 and resulted in an ending net position of \$7,101,091.



ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021

**Condensed Statements of Net Position**

	2021	2020	Change
Assets	\$ 5,976,445	\$ 5,797,856	\$ 178,589
Capital assets, net of accumulated depreciation	3,564,579	3,610,815	(46,236)
Total assets	<u>\$ 9,541,024</u>	<u>\$ 9,408,671</u>	<u>\$ 132,353</u>
Deferred outflows of resources	<u>\$ 1,068,448</u>	<u>\$ 790,695</u>	<u>\$ 277,753</u>
Total assets and deferred outflows of resources	<u>\$ 10,609,472</u>	<u>\$ 10,199,366</u>	<u>\$ 410,106</u>
Current liabilities	\$ 584,526	\$ 424,926	\$ 159,600
Non-current liabilities	1,175,339	1,478,459	(303,120)
Net pension liability	1,030,563	1,506,226	(475,663)
Deferred inflows of resources	717,953	97,418	620,535
Total liabilities	<u>\$ 3,508,381</u>	<u>\$ 3,507,029</u>	<u>\$ 1,352</u>
NET POSITION			
Net investment in capital assets	\$ 2,086,120	\$ 1,883,851	\$ 202,269
Unrestricted	4,115,596	3,914,828	200,768
Restricted:			
Capital projects	899,375	893,658	5,717
TOTAL NET POSITION	<u>\$ 7,101,091</u>	<u>\$ 6,692,337</u>	<u>\$ 408,754</u>

**Condensed Statements of Activities**

	2021	2020	Change
Revenues			
Taxes and Intergovernmental	\$ 3,530,391	\$ 3,530,770	\$ (379)
Other revenues	146,071	158,771	(12,700)
Total revenues	<u>\$ 3,676,462</u>	<u>\$ 3,689,541</u>	<u>\$ (13,079)</u>
Expenses			
Public safety	\$ 3,213,093	\$ 3,260,349	\$ (47,256)
Interest on long term debt	54,615	62,725	(8,110)
Total expenses	<u>\$ 3,267,708</u>	<u>\$ 3,323,074</u>	<u>\$ (55,366)</u>
Changes in net position	\$ 408,754	\$ 366,467	\$ 42,287
Fund balance, beginning of year	6,692,337	6,325,870	366,467
Fund balance, end of year	<u>\$ 7,101,091</u>	<u>\$ 6,692,337</u>	<u>\$ 408,754</u>

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021

Total expenditures in governmental activity was \$3,267,708 for the year ended December 31, 2021, which was \$408,754 more than the taxes, intergovernmental, and other miscellaneous earnings of \$3,676,462.

**USING THIS ANNUAL REPORT**

The basic financial statements include government-wide and governmental fund statements. The government-wide Statements of Net Position and Statements of Activities present information for the activities of the District office, which include an economic resources measurement focus using the accrual basis of accounting. Primarily, the difference between these statements and governmental fund statements is that assets are capitalized and depreciated over their estimated useful life versus expensed in the governmental fund statements and debt is reported as a liability and paid down as scheduled versus expensed in the governmental fund statements. The Balance Sheets - All Governmental Fund Types detail the assets and liabilities of the governmental funds, whereas the Reconciliations of Governmental Fund Balance Sheets - All Governmental Fund Types to the Statements of Net Position reflect the differences from the amounts reported in the Statements of Net Position. The Statements of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types reflect the current year receipts and disbursements of funds and the Reconciliations of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statements of Activities report the differences in the changes in fund balances to the changes in net position of the governmental activities.

The differences between the adopted budget and the actual activities are reflected in the Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual (Budgetary Basis) – General Fund.

The District's independent auditor attests in their report that the basic financial statements are fairly stated. The auditor is providing varying degrees of assurance regarding the required supplementary information, the levels of which are illustrated in the auditor's report.

**THE STATEMENTS OF NET POSITION AND THE STATEMENTS OF ACTIVITIES**

Our analysis of the District as a whole begins below. The Statements of Net Position and the Statements of Activities report information about the funds maintained by the District as a whole. These statements include all assets and liabilities using accrual basis of accounting.

These two statements report the District's net position and changes in net position. The difference between the assets and the liabilities, or net position, measures the District's financial position. Increases or decreases in the District's net position are one indicator of whether its financial performance is improving or deteriorating.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021

The District records the funds maintained by the District as governmental activities in the Statement of Net Position and Statement of Activities.

Expenses paid from the funds maintained by the District are reported as governmental activities and consist of payroll and the related payroll taxes and benefits, insurance on the buildings and vehicles, operating supplies, repairs to the building and vehicles, professional fees, communication expenses, training, utilities and depreciation. Ad valorem taxes, fire insurance tax, revenue sharing from the State and interest income provide the finances for the activities of the District.

As with other sections of this financial report, the information contained within the MD&A should be considered only a part of the greater whole. The readers of these financial statements should take the time to read and evaluate all sections of this report, including the footnotes and the other Required Supplementary Information that is provided in addition to this MD&A.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve as a useful indicator of the District's financial position. The District's total net position increased from \$6,692,337 to \$7,101,091. As of December 31, 2021 and 2020, the District had \$2,674,115 and \$2,470,468 in cash and cash equivalents, respectively. The District had \$3,222,527 and \$3,610,815 in funds receivable from property taxes and net capital assets of \$3,572,969 and \$3,709,264, respectively, as of December 31, 2021 and 2020. Total assets for the period increased from \$10,199,366 as of December 31, 2020 to \$10,609,472 as of December 31, 2021. The District had \$1,478,459 and \$1,726,964 in bonds payable outstanding as of December 31, 2021 and 2020, respectively.

Total revenue for the District for 2021 and 2020 was \$3,676,462 and \$3,689,541, respectively. The District's expenses, was \$3,263,638 and \$3,323,074 for the years ended December 31, 2021 and 2020, respectively.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The General Fund's budgetary information is reported in the budgetary comparison schedule on page 34. There were no significant unfavorable variances in the budget when compared to actual amounts.

**DEBT**

For the year ended December 31, 2021, the District had \$1,478,459 in outstanding indebtedness. See the notes to the financial statements for more information on the District's debt.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021

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

The proposed 2022 Operating budget increased from \$3,232,500 (2021) to \$3,532,476 and represents an overall increase of 9.85%. As is the case for all professional fire service organizations, payroll expense makes up the largest portion of the operating budget. We recognize that personnel also have the greatest impact on our mission and purpose, and therefore are a focus when prioritizing budget expenses. With the growth the community is experiencing and the continued need to transition to an adequately staffed and structured department the district has set a goal of raising starting firefighter pay to \$10.00 per hour. Due to the cost, a phased proposal of \$9.75 base pay has been budgeted at a cost of \$100,000. All other nonpayroll expenses are budgeted at \$1,262,551 which is an increase of \$216,341. This is mostly due to the dramatic increase in insurance, workers comp, fuel, supplies, parts, and goods used annually by the district. It also includes an increase for operating expenses beginning in the 4th quarter should station 134 be constructed.

The capital budget funds are primarily earmarked for the following projects:

- Station 134 constructed on donated property located near Hwy. 1085 & Diversified Blvd.
- Furnishings and fixtures for the new stations.
- Replacement Generator for station 133, Replacement Cascade air fill station and SCBA and safety Equipment

The savings from unspent capital budgets over the last six years, operating budget savings, along with revenue bonds of approximately 1.3 million dollars, have provided revenue to construct Station 134. This station is needed to reduce Station 132's existing coverage area. Over 70% of the Fire Districts responses come from Station 132 currently and those calls need to be redistributed. Looking to the near future the fire district will need to add a second Ladder company in the Station 134 area and recognize that one truck with equipment will approach \$1,000,000.00 not including the personnel to staff it or the additional operating costs. In addition, the capital equipment, maintenance, repair and replacement schedule is running behind. There are several items that should be replaced or remounted but the funds are not available currently. Various grants are being pursued to assist with some of these needs, like the aged Self-Contained Breathing Apparatus (SCBA), the need for a new Cascade System, etc. The fire district recognizes the need for budget planning, restricted reserve funds and strategic planning in preparation of the many future needs.

Overall, the fire district is on track to meet the short and long-range goals based off the current adopted strategic plan. Moving forward there is a need to continue to address adequate staffing levels as the district is understaffed on all apparatus per NFPA 1710; the district will continue the volunteer program and the use of part-time trained firefighters to address staffing needs. Long term the goal is to achieve compliance with NFPA 1710 Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments by staffing a minimum four personnel per front-line apparatus and five or more for high risk/high volume response areas.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2021

Having enough properly trained personnel has the single biggest impact on our fire rating and on emergency incident outcomes; therefore, this will continue to be a high priority. Fire District personnel have worked diligently in addressing deficiencies in water supply and ensuring all personnel are meeting the annual training requirements for PIAL. In addition, response procedures instituted have resulted in great response times that have put Fire District 13 near the 80% compliance range for PIAL deployment analysis. The creation of a recognized Fire Prevention Bureau has provided additional points for the fire rating and has improved community safety. The Fire Prevention officer is attending planning and zoning meetings, and meeting with developers and contractors to make sure the Fire District is informed of coming projects, and that those can be adequately protected. This work paid off helping Fire District 13 obtain a PIAL Fire Rating Class 2. This is the second-best possible rating on a scale of 1-10, saving most homeowners and businesses money on their property insurance. These are just some of the accomplishments achieved using the funding so generously provided by our community, all to improve community safety, reduce risk, and place Fire District 13 on course for an improved fire rating.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers and creditors with a general overview of the District'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 Lonnie Johnson, Fire Chief, at the District's office 13053 Highway 190, Covington, LA 70433.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

STATEMENTS OF NET POSITION  
DECEMBER 31, 2021 AND 2020

	Governmental Activities	
	2021	2020
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,774,740	\$ 1,576,810
Restricted cash for capital projects	899,375	893,658
Due from other government units	3,222,527	3,282,362
Other receivables	-	5,877
Prepaid expenses	71,413	39,149
Capital assets		
Land, non-depreciable	151,638	151,638
Construction in progress	8,390	-
Depreciable, net of accumulated depreciation	3,412,941	3,459,177
<b>TOTAL ASSETS</b>	<b>\$ 9,541,024</b>	<b>\$ 9,408,671</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 1,068,448</b>	<b>\$ 790,695</b>
<b>LIABILITIES</b>		
Accounts payable and accrued expenditures	\$ 281,406	\$ 176,421
Net pension liability	1,030,563	1,506,226
Debt:		
Due within one year	303,120	248,505
Due in more than one year	1,175,339	1,478,459
<b>TOTAL LIABILITIES</b>	<b>\$ 2,790,428</b>	<b>\$ 3,409,611</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 717,953</b>	<b>\$ 97,418</b>
<b>NET POSITION</b>		
Net investment in capital assets	\$ 2,086,120	\$ 1,883,851
Unrestricted	4,115,596	3,914,828
Restricted:		
Capital projects	899,375	893,658
<b>TOTAL NET POSITION</b>	<b>\$ 7,101,091</b>	<b>\$ 6,692,337</b>

See independent auditors' report and accompanying notes to financial statements.

**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13**

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

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
Governmental activities:			
Public safety	\$ 3,213,093	\$ -	\$ (3,213,093)
Interest on noncurrent debt	54,615	-	(54,615)
Total governmental activities	<u>\$ 3,267,708</u>	<u>\$ -</u>	<u>\$ (3,267,708)</u>
General revenues:			
Taxes:			
Ad valorem tax			\$ 3,462,653
Intergovernmental:			
Fire insurance tax			21,998
State revenue sharing			45,740
Interest			31,874
Loss on assets			16,745
Other			97,452
Total general revenues			<u>\$ 3,676,462</u>
Change in net position			408,754
Net position- beginning of year			<u>6,692,337</u>
Net position-end of year			<u>\$ 7,101,091</u>

See independent auditors' report and accompanying notes to financial statements.

**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2020**

Functions/Programs	Expenses (Restated)	<u>Program Revenue</u> <u>Operating Grants</u> <u>and Contributions</u>	Net (Expense) Revenue and Changes in Net Position (Restated)
Governmental activities:			
Public safety	\$ 3,260,349	\$ -	\$ (3,260,349)
Interest on noncurrent debt	62,725	-	(62,725)
Total governmental activities	\$ 3,323,074	\$ -	\$ (3,323,074)
General revenues:			
Taxes:			
Ad valorem tax			\$ 3,463,579
Intergovernmental:			
Fire insurance tax			21,872
State revenue sharing			45,319
Interest			57,757
Loss on assets			(2,341)
Other			103,355
Total general revenues			\$ 3,689,541
Change in net position			366,467
Net position- beginning of year			6,325,870
Net position-end of year			\$ 6,692,337

See independent auditors' report and accompanying notes to financial statements.



**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13**

**BALANCE SHEETS  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2021**

**(With Comparative Totals as of December 31, 2020)**

		Total Governmental Funds	
	General	2021	2020
<b>ASSETS</b>			
Cash	\$ 1,774,740	\$ 1,774,740	\$ 1,576,810
Restricted Cash	899,375	899,375	893,658
Due from other government units	3,222,527	3,222,527	3,282,362
Other receivables	-	-	5,877
Prepaid expenses	71,413	71,413	39,149
<b>TOTAL ASSETS</b>	<b>\$ 5,968,055</b>	<b>\$ 5,968,055</b>	<b>\$ 5,797,856</b>
 <b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenditures	\$ 281,406	\$ 281,406	\$ 176,421
<b>TOTAL LIABILITIES</b>	<b>\$ 281,406</b>	<b>\$ 281,406</b>	<b>\$ 176,421</b>
 <b>FUND BALANCE</b>			
Unassigned	\$ 5,686,649	\$ 5,686,649	\$ 5,621,435
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,686,649</b>	<b>\$ 5,686,649</b>	<b>\$ 5,621,435</b>
 <b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	 <b>\$ 5,968,055</b>	 <b>\$ 5,968,055</b>	 <b>\$ 5,797,856</b>

See independent auditors' report and accompanying notes to financial statements.

**ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 13**

**RECONCILIATIONS OF THE GOVERNMENTAL FUND  
BALANCE SHEETS TO THE STATEMENTS OF NET POSITION**

**DECEMBER 31, 2021 AND 2020**

	2021	2020
Fund Balances - Total governmental funds	\$ 5,686,649	\$ 5,621,435
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.</p>		
Governmental capital assets	\$ 7,058,732	\$ 6,732,891
Less accumulated depreciation	(3,485,763)	(3,122,076)
	\$ 3,572,969	\$ 3,610,815
<p>Debt used in governmental activities are not financial uses and, therefore, are not reported in the funds.</p>		
<p>Debt related to capital assets consist of:</p>		
Certificates of indebtedness	\$ (1,035,000)	\$ (1,145,000)
Lease/Purchase financing	(443,459)	(581,964)
	\$ (1,478,459)	\$ (1,726,964)
Net pension liability	\$ (1,030,563)	\$ (1,506,226)
<p>Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not related in the funds.</p>		
Deferred outflows of resources	\$ 1,068,448	\$ 790,695
Deferred inflows of resources	(717,953)	(97,418)
	\$ 350,495	\$ 693,277
Net Position of Governmental Activities	\$ 7,101,091	\$ 6,692,337

See independent auditors' report and accompanying notes to financial statements.

**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13**

**RECONCILIATIONS OF THE STATEMENTS OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
OF GOVERNMENTAL FUNDS TO THE  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Net Change in Fund Balances - Total governmental funds	\$ 65,214	\$ 532,065
Amounts reported for governmental activities in the statement of activities are 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.		
Capital outlay	416,640	225,817
Depreciation expense	(441,229)	(429,404)
Governmental funds report the gross proceeds from the sale of asset as revenue. Statement of activities reduces the gross proceeds by the basis of the assets sold.		
	(13,257)	(46,500)
Difference between actuarial computation of pension expense and actual contribution to the pension fund		
	132,881	(159,604)
Repayment of capital principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net assets.		
Principal payments	<u>248,505</u>	<u>244,093</u>
Change in Net Assets of Governmental Activities	<u>\$ 408,754</u>	<u>\$ 366,467</u>

See independent auditors' report and accompanying notes to financial statements.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE-GOVERNMENTAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2021  
 (With Comparative totals for the year ended December 31, 2020)

	General Fund	
	2021	2020
REVENUES:		
Ad valorem taxes	\$ 3,462,653	\$ 3,463,579
Intergovernmental:		
State revenue sharing	45,740	45,319
Fire insurance tax	21,998	21,872
Dividends and interest	31,874	51,673
Donations	2,500	12,500
Fire Recovery USA	4,865	2,371
Insurance reimbursements	42,039	85,686
Grants	1,755	2,798
Property tax interest	-	6,084
Gain (loss) on assets	16,745	(2,341)
Miscellaneous	46,293	-
Total revenues	<u>\$ 3,676,462</u>	<u>\$ 3,689,541</u>
EXPENDITURES:		
Public safety:		
Personnel	\$ 2,168,379	\$ 1,978,126
Insurance	170,477	150,136
Operating supplies	188,060	193,920
Information technology	53,445	35,800
Training and morale	63,135	49,044
Repairs and maintenance	133,252	158,504
Professional fees	60,296	46,570
Utilities	39,879	36,629
Administration	27,822	22,612
Debt service:		
Principal	248,505	244,093
Interest and fiscal charges	54,615	62,725
Capital outlay	403,383	179,317
Total expenditures	<u>\$ 3,611,248</u>	<u>\$ 3,157,476</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 65,214</u>	<u>\$ 532,065</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from bond issued	\$ -	\$ -
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ 65,214	\$ 532,065
FUND BALANCE-Beginning of year	<u>\$ 5,621,435</u>	<u>\$ 5,089,370</u>
FUND BALANCE- End of year	<u>\$ 5,686,649</u>	<u>\$ 5,621,435</u>

See independent auditors' report and accompanying notes to financial statements.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 1. GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES

The St. Tammany Parish Fire Protection District No. 13 (the District) was established in 1988 under Ordinance Police Jury Series No. 88-949. The Fire District was established for the purpose of providing fire protection to a designated geographical area in St. Tammany Parish. The Fire District maintains three fire stations.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

a) Reporting Entity

The District is a component unit of St. Tammany Parish Consolidated Government (the Parish) and as such, these financial statements will be included in the Comprehensive Annual Financial Report (CAFR) of the Parish for the year ended December 31, 2021.

The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b) Basis of Presentation

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements:

The government-wide financial statements consist of a statement of net position and a statement of activities to report information about the District as a whole. The statement of net position reports all financial and capital resources. 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: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 1. GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (Continued)

b) Basis of Presentation (Continued)

Taxes and other items not properly included among program revenues are reported instead as general revenues. Gains on the sale of capital assets are reported as general revenues, losses on the sale of capital assets are reported as function/program expenses. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements:

Financial statements of the District are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures. The District maintains the one governmental fund. The District does not have any fiduciary or proprietary funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

1. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category and
2. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.

The District has the following major governmental fund:

General Fund—the principal operating fund of the District. It is used to account for and report all financial resources not accounted for and reported in another fund.

Management's Discussion and Analysis

The Governmental Accounting Standards Board requires a Management's Discussion and Analysis (MD&A) section provides an analysis of the District's overall financial position and results of operations and financial statements prepared using full accrual accounting for all of the District's activities.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 1. GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (Continued)

c) Measurement Focus and Basis of Accounting

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 related cash flows. Ad valorem taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

In accordance with GASB Statement No. 34, as amended by GASB Statement No. 63, net position is classified into three components: net investment in capital assets, restricted, and unrestricted.

These classifications are defined as follows:

1. Net Investment in Capital Assets - This component of net position consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, plus deferred outflows of resources, less deferred inflows of resources, related to those assets.
2. Restricted - This component of net position consists of assets that have constraints that are externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted - All other net position is reported in this category.

Fund Financial Statements:

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 1. GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (Continued)

c) Measurement Focus and Basis of Accounting (continued)

Fund Financial Statements:

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. 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. Ad valorem taxes and the related state revenue sharing (Intergovernmental revenue) are recognized as revenue in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due. Allocations of cost such as depreciation are not recognized in the governmental funds.

d) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain report amounts and disclosures. Accordingly, actual results could differ from those estimates.

e) Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has the following items that are reported as deferred inflows or outflows of resources: deferred inflows/outflows of resources related to pensions and unavailable revenue. Unavailable revenue arises only under a modified accrual basis of accounting, so it is reported only in the governmental funds balance sheet.



ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 1. GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (Continued)

f) Due from other governmental units

The financial statements for the District contains an allowance for uncollectible accounts. The allowance for uncollectible amounts for the years ended December 31, 2021 and 2020 was \$70,672 and \$75,788, respectively. The uncollectible amounts represent 2% of the total ad valorem tax receivable and the estimate is based on the District's history of collections within this revenue stream.

g) Cash

Cash included amounts in interest bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or banks having their principal offices in Louisiana.

h) Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide Financial Statements:

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets purchased or acquired with an original cost of \$1,000 or more are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance is expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	40 years
Machinery and equipment	5-10 years
Vehicles	5-10 years

Fund Financial Statements:

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 1. GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (Continued)

i) Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items

j) Long-Term Debt

In the government-wide financial statements and fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, fund net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

Government-wide Financial Statements:

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists of certificates of indebtedness.

Fund Financial Statements:

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principle and interest reported as expenditures.

k) Operating Budgetary Data

As required by the Louisiana Revised Statute 39:1303, the Board of Commissioners (the Board) adopted a budget for the District's General Fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget and public hearing on the budget prior to adoption. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. The District amended its budget once during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General Fund budget is adopted on a cash basis and is included in the budget presentation in the basic financial statements.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 1. GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES (Continued)

l) Annual and Sick Leave

The District's policies are congruent with Louisiana statutes RS 33:1995 for sick leave and RS 33:1996 for annual leave. The policy relating to sick leave states that every full time employee shall be entitled to full pay during sickness or incapacity not brought about by his own negligence or culpable indiscretion for a period of not less than fifty-two weeks. The annual leave policy states that each full-time employee who has served at least one year shall be entitled to an annual vacation of eighteen days with full pay. This vacation period shall be increased one day for each year of service over ten years, up to a maximum vacation period of thirty days, all of which shall be with full pay. The accrued annual leave for the years ended December 31, 2021 and 2020 was \$91,691 and \$88,276, respectively.

m) Pensions

Pensions For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Firefighters' Retirement System of Louisiana (the System) and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2. DEPOSITS AND INVESTMENTS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana or any other federally insured investment.

Bank Deposits:

State law requires deposits (cash and certificates of deposit) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Cash and deposits are categorized into three categories of credit risk.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent in the District's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the District's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agent but not in the District's name and deposits which are uninsured and uncollateralized.

The year end balances of deposits are as follows:

	Bank Balances Category			Book Balance
	1	2	3	
December 31, 2021	<u>\$250,000</u>	<u>\$2,447,132</u>	<u>\$ ---</u>	<u>\$2,697,132</u>
December 31, 2020	<u>\$250,000</u>	<u>\$2,230,284</u>	<u>\$ ---</u>	<u>\$2,480,284</u>

For the years ended December 31, 2021 and 2020, the District held cash (bank balance) of \$2,674,115 and \$2,470,468 in interest bearing demand deposits, respectively. These deposits were secured from risk of FDIC insurance and pledges of security by the fiscal agent bank.

Certain debt proceeds of the District have been set aside for the purchase of capital assets and are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants and they are maintained in a separate bank account. The District had restricted cash of \$899,375 and \$893,658 for the years ended December 31, 2021 and 2020, respectively.

NOTE 3. PROPERTY TAXES

Property taxes are levied each November 1<sup>st</sup> on the assessed value listed as of prior January 1<sup>st</sup> for all real property, merchandise and movable property located in the Parish. Assessed values are established by the St. Tammany Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. Taxes are due and payable December 31<sup>st</sup> with interest being charged on payments after January 1<sup>st</sup>. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amounts of the taxes. The tax rate for the years ended December 31, 2021 and 2020 was 28.71 per \$1,000 of assessed valuation on property within the District for the purpose of constructing, maintaining and operating fire protection facilities within the District and paying the cost of obtaining water for fire protection purposes, respectively.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 4. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2021 and 2020 consisted of the following:

	2021	2020
St. Tammany Parish Tax Collector		
Collections remitted to the District:		
Ad valorem taxes	\$ 3,192,314	\$ 3,252,149
State revenue sharing	30,213	30,213
	<u>\$ 3,222,527</u>	<u>\$ 3,282,362</u>
Other	-	5,877
Total	<u>\$ 3,222,527</u>	<u>\$ 3,288,239</u>

NOTE 5. CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance January 1, 2021	Additions	Dispositions/ Adjustments	Balance December 31, 2021
Capital assets not being depreciated:				
Land	\$ 151,638	\$ -	\$ -	\$ 151,638
Construction in Progress	-	8,390	-	8,390
	<u>\$ 151,638</u>	<u>\$ 8,390</u>	<u>\$ -</u>	<u>\$ 160,028</u>
Capital assets being depreciated				
Buildings	\$ 1,952,989	\$ 127,723	\$ -	\$ 2,080,712
Machinery and equipment	1,171,691	8,971	-	1,180,662
Vehicles	3,456,573	271,556	(90,799)	3,637,330
	<u>\$ 6,581,253</u>	<u>\$ 408,250</u>	<u>\$ (90,799)</u>	<u>\$ 6,898,704</u>
Total capital assets being depreciated				
Less accumulated depreciation for:				
Buildings	\$ (463,407)	\$ (41,017)	\$ -	\$ (504,424)
Machinery and equipment	(768,733)	(60,354)	-	(829,087)
Vehicles	(1,889,936)	(339,858)	77,542	(2,152,252)
	<u>\$ (3,122,076)</u>	<u>\$ (441,229)</u>	<u>\$ 77,542</u>	<u>\$ (3,485,763)</u>
Total accumulated depreciation				
Total capital assets being depreciated, net	<u>3,459,177</u>	<u>(32,979)</u>	<u>(13,257)</u>	<u>3,412,941</u>
Total capital assets, net	<u>\$ 3,610,815</u>	<u>\$ (32,979)</u>	<u>\$ (13,257)</u>	<u>\$ 3,572,969</u>

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 5. CHANGES IN CAPITAL ASSETS (Continued)

Capital asset activity for the year ended December 31, 2020 was as follows:

	Balance January 1, 2020	Additions	Dispositions/ Adjustments	Balance December 31, 2020
Capital assets not being depreciated:				
Land	\$ 151,638	\$ -	\$ -	\$ 151,638
Capital assets being depreciated				
Buildings	\$ 1,944,194	\$ 8,795	\$ -	\$ 1,952,989
Machinery and equipment	1,114,519	57,172	-	1,171,691
Vehicles	3,483,311	159,850	(186,588)	3,456,573
Total capital assets being depreciated	\$ 6,542,024	\$ 225,817	\$ (186,588)	\$ 6,581,253
Less accumulated depreciation for:				
Buildings	\$ (424,177)	\$ (39,230)	\$ -	\$ (463,407)
Machinery and equipment	(706,181)	(62,552)	-	(768,733)
Vehicles	(1,702,402)	(327,622)	140,088	(1,889,936)
Total accumulated depreciation	\$ (2,832,760)	\$ (429,404)	\$ 140,088	\$ (3,122,076)
Total capital assets being depreciated, net	3,709,264	(203,587)	(46,500)	3,459,177
Total capital assets, net	\$ 3,860,902	\$ (203,587)	\$ (46,500)	\$ 3,610,815

Depreciation expense for the years ended December 31, 2021 and 2020 was \$441,229 and \$429,404, respectively.

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED EXPENDITURES

Accounts payable and accrued expenditures for December 31, 2021 and 2020 consisted of the following:

	2021	2020
Vendors	\$ 76,782	\$ 42,823
Insurance liability	71,091	-
Accrued payroll and liabilities	35,586	25,103
Annual leave liability	91,691	88,276
Retirement liability	6,256	3,380
Interest payable	-	16,839
Total payables and accruals	\$ 281,406	\$ 176,421

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 7. LONG-TERM DEBT

On September 23, 2014, the Fire District entered into a lease purchasing agreement for two fire trucks and related equipment with a Tax-Exempt Leasing Corporation in the amount of \$1,325,111 at an annual interest rate of 3%. The payments are due annually over the next ten years.

The debt service for the secured financing lease for the year ended December 31, 2021, is as follows:

Year Ending December 31,	Principal	Interest
2022	\$ 143,061	\$ 14,590
2023	147,768	9,883
2024	152,630	5,022
	<u>\$ 443,459</u>	<u>\$ 29,495</u>

On December 12, 2018 the Fire District issued Certificates of Indebtedness series 2018 in the amount of \$1,365,000 for the capital improvements project of Station 132, the construction of Station 134, and other various fire trucks and equipment purchases. The certificates require interest payment at the rate of 3.3% per annum payable on March 1 and November 1 of each year.

The debt service for the secured financing lease for the year ended December 31, 2021 is as follows:

Year Ending December 31,	Principal	Interest
2022	115,000	31,808
2023	120,000	27,984
2024-2029	800,000	80,536
	<u>\$ 1,035,000</u>	<u>\$ 140,328</u>

Changes in long-term debt for governmental activities for certificates of indebtedness and lease financing are as follows:

	2021	2020
Balance at January 1st	\$ 1,726,964	\$ 1,971,057
Additions	-	-
Payments	(248,505)	(244,093)
Balance at December 31st	<u>\$ 1,478,459</u>	<u>\$ 1,726,964</u>

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 8. RETIREMENT PLANS

Louisiana Firefighters' Retirement System

Plan Description

The System is the administrator of a cost-sharing, multiple-employer, defined benefit pension plan. The system provides retirement, disability and death benefits for its members.

The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Benefit provisions are authorized within Act 434 of 1979 and amended by LRS 11:2251-11:2272. The following is a brief description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Eligibility Requirements

Any person who becomes an employee as defined in R.S. 11:2252 on and after January 1, 1980, shall become a member as a condition of employment. Members in the System consist of full-time firefighters, eligible employees of the retirement system, or any person in a position as defined in the municipal fire and police civil service system that earns at least \$375 per month, excluding state supplemental pay, and is employed by a fire department of any municipality, parish, or fire district of the state of Louisiana, except for Orleans Parish and the City of Baton Rouge.

No person who has attained age 50 or over shall become a member of the System unless the person becomes a member by reason of a merger or unless the System received an application for membership before the applicant attained the age of 50. No person who has not attained the age of 18 years shall become a member of the System.

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.



ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 8. RETIREMENT PLANS (Continued)

Retirement Benefits

Employees with 20 years or more of service who have attained age 50, or employees who have 12 years of service who have attained age 55, or 25 years of service at any age are entitled to annual pension benefits equal to 3.333% of the average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100%. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. If employees terminate before completing 12 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributed to their employer's contributions. Benefits are payable over the retirees' lives in the form of a monthly annuity. A member may elect an unreduced benefit or any of seven options at retirement.

See R.S. 11:2256(A) for additional details on retirement benefits.

Disability Benefits

A member who acquires a disability, and who files for disability benefits while in service, and who upon medical examination and certification as provided for in Title 11, is found to have a total disability solely as the result of injuries sustained in the performance of his official duties, or for any cause, provided the member has at least five years of creditable service and provided that the disability was incurred while the member was an active contributing member in active service, shall be entitled to disability benefits under the provisions of R.S. 11:2258(B).

Death Benefits

Benefits shall be payable to the surviving eligible spouse or designated beneficiary of a deceased member as specified in R.S. 11:2256(B) & (C).

Deferred Retirement Option Plan

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

Upon commencement of participation in DROP, employer and employee contributions to the System cease. The monthly retirement benefit that would have been payable is paid into the member's DROP account. Upon termination of employment, a participant in the program has several options to receive their DROP benefit. A member may (1) elect to roll over all or a portion of their DROP balance into another eligible qualified plan, (2) receive a lump-sum payment from the account, (3) receive single withdrawals at the discretion of the member, (4) receive monthly or annual withdrawals, or (5) receive an annuity based on the DROP account balance. These withdrawals are in addition to his regular monthly benefit.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 8. RETIREMENT PLANS (Continued)

If employment is not terminated at the end of the 36 months, the participant resumes regular contributions to the System. No withdrawals may be made from the DROP 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 interest at the same rate as a DROP account.

Cost of Living Adjustments (COLAs)

Under the provisions of R.S. 11:246 and 11:2260(A)(7), the board of trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of up to 3% of their current benefit, and all retired members and widows who are 65 years of age and older a 2% increase in their original benefit. In order for the board to grant either of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings (R.S. 11:243). In lieu of these COLAs, pursuant to R.S. 11:241, the board may also grant an increase based on a formula equal to up to \$1 times the total number of years of credited service accrued at retirement or at death of the member or retiree plus the number of years since retirement or since death of the member or retiree to the system's fiscal year end preceding the payment of the benefit increase. If there are not sufficient funds to fund the benefit at the rate of one dollar per year for such total number of years, then the rate shall be reduced in proportion to the amount of funds that are available to fund the cost-of-living adjustment.

Contributions

Contribution requirements for employers, non-employer contributing entities, and employees are established and may be amended in accordance with Title 11 and Title 22 of the Louisiana Revised Statutes.

Employer and Employee Contributions

According to state statute, employer contributions are actually determined each year. For the year ended June 30, 2021 employer and employee contribution rates for members above the poverty line were 32.25% and 10.00%, respectively. The employer and employee contribution rates for those members below poverty line were 34.25% and 8.00%, respectively.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 8. RETIREMENT PLANS (Continued)

Non-employee Contributions

According to state statute, the System receives insurance premium assessments from the state of Louisiana. The assessment is considered support from a non-employer contributing entity and appropriated by the legislature each year based on the actuarial study. Non-employer contributions were recognized as revenue during the year ended June 30, 2021 and were excluded from pension expense. Non-employer contributions received by the System from the District during the year ended June 30, 2021 were 83,076.

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

At December 31, 2021 and 2020, the District reported a liability of \$1,030,563 and \$1,506,226 for its proportionate share of the net pension liability, respectively. The net pension liability was measured as of June 30, 2021 and 2020 and was determined by an actuarial valuation as of those dates.

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 .29%.

For the years ended December 31, 2021 and 2020, the District recognized pension expense of \$128,009 and \$359,954 respectively. At December 31, 2021 and 2020 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows		Deferred inflows	
	2021	2020	2021	2020
Differences between expected and actual experience	\$ 14,707	\$ -	\$ 92,547	\$ 96,368
Contributions after the measurement date	148,293	50,225	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	165,875	625,406	-
Changes of assumptions	223,315	145,605	-	-
Changes in proportion	682,133	428,990	-	1,050
Total	<u>\$ 1,068,448</u>	<u>\$ 790,695</u>	<u>\$ 717,953</u>	<u>\$ 97,418</u>

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 8. RETIREMENT PLANS (Continued)

Other amounts reported as a deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ending December 31,	
2022	\$ 86,094
2023	61,888
2024	(448)
2025	(107,108)
2026	84,657
Thereafter	<u>77,119</u>
Total	<u>\$ 202,202</u>

Actuarial Assumptions

The District's 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 total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry Age Normal
Investment rate of return	6.90% per annum (decreased from 7.00% in 2020)
Expected Remaining Service Lives	7 years, closed period
Inflation Rate	2.50% per annum
Salary increases	14.10% in the first two years of service to 5.20% with 3 or more years of service; includes inflation and merit increases
Cost-of-Living Adjustments	Only those previously granted were included

For the fiscal year June 30, 2021, the mortality rate assumption used was set based upon results of an actuarial experience study for the period July 1, 2014, through June 30, 2020, unless otherwise specified in this report.

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 consultants' 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 a number of investment consultants and investment management firms. Each consultant's response included nominal expected long term rates of return.

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

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 8. RETIREMENT PLANS (Continued)

	Asset Type	Target Asset Allocation	Long-Term Expected Real Rate of Return
Equity	U.S. Equity	27.50%	5.86%
	Non-U.S. Equity	11.50%	6.44%
	Global Equity	10.00%	6.40%
	Emerging Market Equity	7.00%	8.64%
Fixed Income	U.S. Core Fixed Income	18.00%	97.00%
	U.S TIPS	3.00%	40.00%
	Emerging Market Debt	5.00%	2.75%
Multi-Asset Strategies	Global Tactical Asset Allocation	0.00%	4.17%
	Risk Party	0.00%	4.17%
Alternatives	Private Equity	9.00%	9.53%
	Real Estate	6.00%	5.31%
	Real Assets	3.00%	***
		<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 6.90 and 7.00 percent at June 30, 2021 and 2020. 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 contributions from participating employers and non-employer entities will be made at the actuarially determined rates. Based on those assumptions, the System's 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 calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	Discount rate	District's proportionate share of net pension liability
1% decrease	5.90%	\$ 1,977,059
Current discount rate	6.90%	\$ 1,030,563
1% increase	7.90%	\$ 241,195

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 8. RETIREMENT PLANS (Continued)

Plan Fiduciary Net Position

Detailed information about the System's fiduciary net position is available in the separately issued Firefighter's Retirement System financial report.

Section 457 Plan

The Fire District offers the Louisiana Public Employees Deferred Compensation Plan in lieu of the Firefighters Retirement System. It is a nonqualified deferred compensation plan under section Internal Revenue Code section 457. The maximum contribution amount is 100% of compensation or \$19,500, whichever is less. Participants turning age 50 or older may contribute an additional \$6,500. For the years ended December 31, 2021 and 2020, the District had two employees in the Plan and matched dollar for dollar up to 20% of the employee's salary or \$18,000 and \$18,432 to the deferred compensation plan, respectively.

NOTE 9. CORRECTION OF AN ERROR

The Louisiana Tax Commission informed the District in 2021 that the computation of the ad valorem tax for 2020 to be collected for the District was overstated. As a result of this error, the 2020 financial statements were restated by reducing the asset Due from other government units and reducing the ad valorem tax revenues on the Statement of Activities by \$308,914, respectively. This correction was reflected in the restated financial statement on December 31, 2020, and the year then. The beginning Net Position of the District for the year ended December 31, 2021, includes the reduction of \$308,914 resulting from the correction of the prior year.

NOTE 10. SUBSEQUENT EVENTS

The District executed a contract in April 2022 to purchase services, resulting in a renovation of an existing fire truck. The vehicle will be remounted on a new chassis, and the equipment contained on the truck will be updated to current standards. The contract to renovate the fire truck is for \$165,000.

Champagne Beverage Company is donating two acres of land located in Covington, Louisiana. Architects are completing the potential fire station design and determining the initial estimates of the construction costs. The construction cost amounts are not determinable at this time.

NOTE 11. RISK MANAGEMENT

The District is exposed to various risks of loss related to workers' compensation; torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters; for which the District carries commercial insurance. The premiums for group insurance are based on a fixed rate per employee. There was no litigation pending against the District as of December 31, 2021.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

NOTE 12. COMPENSATION OF BOARD MEMBERS

Board members were paid \$100 per meeting and \$50 for committee meetings. For the years ended December 31, 2021 and 2020, \$5,250 and \$4,800 was paid to the board members for their services, respectively.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
	Original Budget	Amended Budget		
<b>REVENUES</b>				
Ad Valorem Taxes	\$ 3,100,000	\$ 3,237,894	\$ 3,462,653	\$ 224,759
Intergovernmental:				
State of Louisiana:				
State revenue sharing	28,000	45,740	45,740	-
Fire insurance tax	21,500	21,998	21,998	-
Dividends and interest	30,000	31,874	31,874	-
Donations	3,500	2,500	2,500	-
Fire Recovery USA	5,000	4,865	4,865	-
Insurance reimbursements	37,500	42,039	42,039	-
Grants	1,000	1,755	1,755	-
Property tax interest	5,000	-	-	-
Gain (loss) on assets	-	30,000	16,745	(13,255)
Miscellaneous	1,000	52,170	46,293	(5,877)
Total revenues	<u>\$ 3,232,500</u>	<u>\$ 3,470,835</u>	<u>\$ 3,676,462</u>	<u>\$ 205,627</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Personnel	\$ 2,170,100	\$ 2,198,645	\$ 2,168,379	\$ 30,266
Insurance	165,760	165,760	170,477	(4,717)
Operating supplies	221,500	221,500	188,060	33,440
Information technology	35,500	57,254	53,445	3,809
Training and morale	73,000	73,000	63,135	9,865
Repairs and maintenance	121,000	173,790	133,252	40,538
Professional fees	47,500	47,500	60,296	(12,796)
Utilities	41,600	41,600	39,879	1,721
Administration	31,750	31,750	27,822	3,928
Total public safety	<u>\$ 2,907,710</u>	<u>\$ 3,010,799</u>	<u>\$ 2,904,745</u>	<u>\$ 106,054</u>
Debt service:				
Principal retirement	\$ 242,600	\$ 248,505	\$ 248,505	-
Interest and fiscal charges	65,400	71,442	54,615	16,827
Total debt service	<u>\$ 308,000</u>	<u>\$ 319,947</u>	<u>\$ 303,120</u>	<u>\$ 16,827</u>
Capital outlay	\$ -	\$ 16,300	\$ 403,383	\$ (387,083)
Total expenditures	<u>\$ 3,215,710</u>	<u>\$ 3,347,046</u>	<u>\$ 3,611,248</u>	<u>\$ (264,202)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>				
	<u>\$ 16,790</u>	<u>\$ 123,789</u>	<u>\$ 65,214</u>	<u>\$ (58,575)</u>
<b>FUND BALANCES</b>				
Beginning of year	<u>\$ 5,621,435</u>	<u>\$ 5,621,435</u>	<u>\$ 5,621,435</u>	
End of year	<u>\$ 5,638,225</u>	<u>\$ 5,745,224</u>	<u>\$ 5,686,649</u>	

See independent auditors' report and accompanying notes to financial statements.



ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13  
 SCHEDULE OF PROPORTIONATE SHARE  
 OF THE NET PENSION LIABILITY  
 FOR THE YEAR ENDED DECEMBER 31, 2021\*

Louisiana Firefighters' Retirement System

District's Proportion of the Net Pension Liability		0.29%
District's Proportionate Share of the Net Pension Liability	\$	1,030,563
District's Covered Employee Payroll	\$	788,524
District's Proportionate Share of the Net Liability as a Percentage of its Covered-Employee Payroll		130.70%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		15.23%

\*The amounts presented (except Districts covered-Employee Payroll) are from the Firefighters' Retirement System for the fiscal year ended June 30, 2021.

See independent auditors' report and accompanying notes to financial statements.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13  
 SCHEDULE OF CONTRIBUTIONS – RETIREMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2021\*

<u>Louisiana Firefighters' Retirement System</u>	
Contractually Required Contribution	\$ 235,793
Contributions in Relation to the Contractually Required Contribution	(235,793)
Contribution Deficiency (Excess)	\$ -
Authority's covered-employee payroll	\$ 788,524
Contributions as a Percentage of Covered-Employee Payroll	29.90%

\*The amounts presented (except Districts covered-Employee Payroll) are from the Firefighters' Retirement System for the fiscal year ended June 30, 2021.

See independent auditors' report and accompanying notes to financial statements.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13  
SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Board Member</u>	<u>Amount</u>
George Osbourn-Chairman	\$ 800
Anthony DeVillier-Commissioner	1,300
Mark Cortez-Commissioner	1,100
Jorge Fernandez-Commissioner	1,250
Norman Voelkel-Commissioner	800
	<u>\$ 5,250</u>

See independent auditors' report and accompanying notes to financial statements.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
PAYMENTS TO AGENCY HEAD  
FOR THE YEAR ENDED DECEMBER 31, 2021

Agency Head Name: Lonnie Johnson

Salary	\$ 88,149
Medical	7,931
Retirement benefit	11,250
	<u>\$ 107,330</u>

See independent auditors' report and accompanying notes to financial statements.



**INDEPENDENT AUDITORS' 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  
St. Tammany Parish Fire Protection District No. 13

We 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 the governmental activities and major fund of St. Tammany Parish Fire Protection District No. 13 as of December 31, 2021 and 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 29, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered St. Tammany Parish Fire Protection District No. 13's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances of the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or 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 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 and corrected, 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.

Our 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 that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether St. Tammany Parish Fire Protection District No. 13's financial statements are free from material misstatement, we 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our 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 our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bernard & Franks*

Metairie, Louisiana  
April 29, 2022

ST. TAMMANY FIRE PROTECTION DISTRICT NO. 13  
SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2021

**Part I — Summary of Auditor's Results**

Financial Statement Section

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

No

Reportable condition(s) identified not considered  
to be material weakness?

No

Noncompliance material to financial statement noted?

No

Management letter issued?

No

**Part II — Financial Statement Findings**

There were no findings for the year ended December 31, 2021.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13  
SCHEDULE OF PRIOR YEAR'S FINDINGS

DECEMBER 31, 2021

PRIOR YEAR'S FINDINGS

**Part II—Financial Statement Findings**

There were no prior year's findings applicable to the St. Tammany Parish Fire Protection District No. 13.





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

To the Board of Directors of  
St. Tammany Fire Protection District No. 13  
Covington, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of the St. Tammany Fire Protection District No. 13 (a nonprofit organization), and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the St. Tammany Fire Protection District No. 13's compliance with certain laws, regulations, and best practices during the year ended December 31, 2021. The St. Tammany Fire Protection District No. 13's management is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

***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) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) a 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.

***Results:***

We obtained and reviewed the written policies and procedures from management regarding ethics. The written policies and procedures addressed (1) the prohibitions 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.

*Collections (excluding electronic funds transfers)*

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1. 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)

*Results*

We obtained a list from management of deposit sites where deposits for cash/checks/money orders (cash) are prepared for the operations of the District. Cash collections, including cash, checks, and money orders, are received at the administrative office at 13053 Highway 190, Covington, Louisiana and at their post office box, which is controlled by the administrative office. Management provided us with representations that the listing is complete.

2. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly choose 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.
  - 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.
  - 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 the deposit.
  - d) The employee(s) responsible for reconciling cash collections to the general ledger and subsidiary ledgers by revenue source and agency fund additions are not responsible for collecting cash unless another employee/official verifies the reconciliation.

*Results:*

The District has one cash collection site located at the administrative office. There are multiple individuals involved in the collections process to ensure proper segregation of duties. The District retains a contractor that performs all accounting functions, including recording the cash receipt transactions and the bank reconciliation.

3. 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 in force during the period under review.

Results:

We examined the Crime insurance policy for the year ended December 31, 2021 and observed that the employees who are involved in the collections process of cash are properly covered under the policy.

4. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Randomly select two deposit dates for each of the 5 bank accounts (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 ten deposits and:
  - a) Observe that receipts are sequentially pre-numbered.
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Trace the deposit slip total to the actual deposit per the bank statement.
  - 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).
  - e) Trace the actual deposit per the bank statement to the general ledger

Results:

The District receives an insignificant number of checks throughout the year. We selected June of 2021 and examined the two deposits that were made that month. The deposited funds were made timely, on the next business day. The client's income was documented with pre-numbered receipts. Other receipts, such as grant collections, included the remittance advice. The deposits were in good order and adequately supported. All deposit slips examined were agreed to the bank statements and the general ledger posting. There were no days that had multiple deposits. No exceptions were noted.

***Fueling Stations (excluding fuel cards)***

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1. Obtain and inspect the entity's written policies and procedures over fuel and fuel transactions and observe that they address (1) individuals authorized to dispense fuel; (2) documentation requirements; (3) required approvers and form submission; (4) security of keys to fuel tanks, and (5) restrictions on filling small gas cans to operate the equipment.

Results:

Written policies and procedures were obtained from management regarding fueling stations, and the written policies and procedures addressed 1) individuals authorized to dispense fuel; (2) documentation requirements; (3) required approvers and form

submission. The policies do not include (4) security of keys to fuel tanks, and (5) restrictions on filling small gas cans to operate the equipment because it does not apply to them.

2. Observe that all employees have signed the written policies and procedures for fuel usage and documented that they understand and will adhere to the fuel policies implemented by the agency.

Results:

We observed the signed forms for all employees regarding the written policies and procedures for fuel usage and documented that they understand and will adhere to the fuel policies implemented by the agency.

3. Obtain a listing of all active fueling stations and obtain management's representation that the listing is complete. Randomly select one month for each fueling station, get the supporting documentation for that month, and observe that there is written documentation of supervisory review. If there is written documentation of supervisory review, observe that the review documentation includes the following:
  - a) Analysis of the reasonableness of fuel dispensed per vehicle or miscellaneous small equipment;
  - b) An examination of records or exception reports for after-hours or off-duty fueling from non-emergency staff that do not typically work during these hours;
  - c) A comparison of the reasonableness and frequency of small equipment fill-ups based on historic or pre-determined parameters;
  - d) An inventory and reconciliation of fuel purchased to dispensed, including research and documentation of variances.

Results:

The Fire Protection District uses the Voyager Fleet Fuel Card system which provides the fuel for all vehicles of the Fire Protection District. The Fire Protection District does not maintain fuel stations and therefore has no fuel inventory. The Voyager system provides a monthly statement of the fuel used for each vehicle of the Fire Protection District. The Fire Chief reviews the reports from the contractor for the reasonableness of fuel used for each vehicle and small equipment. The Fire Protection District accountant reviews each statement for proper documentation and approvals. The accountant also reconciles the fuel purchases to the Voyager statement. No exceptions were noted in reviewing the documentation of fuel used for April 2021.

4. For each fueling station identified in #3 above, observe that the entity has physical controls to prevent unauthorized dispensing of fuel, including fences, locks, security cameras, and fuel I.D. cards. Inspect documentation and observe that the entity performs impromptu audits of a fuel card or key possession.

Results:

The Fire Protection District uses the Voyager Fleet Fuel Card System which provides the fuel for all vehicles of the Fire Protection District. The Fire Protection District does not maintain any fuel stations.

5. Inquire if the entity utilizes an automated fuel management system. If so, observe that:
  - a) The entity has written procedures to remove employees from the system upon termination;
  - b) The entity has controls to ensure that lost or stolen keys are not used to dispense fuel;
  - c) The entity has controls to prevent multiple employees from using the same system key or card;
  - d) The entity requires a code to access the fuel pump, including a lock-out feature if the incorrect access code is entered multiple times;
  - e) The entity requires each vehicle to be assigned a unique fuel card, including the deactivation of the fuel card when the vehicle is decommissioned;
  - f) The entity uses external gas tanks/cans and whether those external tanks/cans are assigned a unique card or key to tracking the reasonableness and rate of fill-ups.

Results:

The Fire Protection District uses the Voyager Fleet Fuel Card System for the use of fuel for all vehicles of the Fire Protection District. The District does not maintain fuel stations. This step does not apply since the Fire Protection District does not utilize an automated fuel management system.

6. Inquire if the entity maintains a logbook for each vehicle to track odometer readings between fill-ups. If automated, randomly select one logbook and observe that the logbook is compared to the mileage entered into the system. If not automated, randomly choose one logbook and observe that the logbook included indications of management's evaluation of the reasonableness of the quantity of fuel pumped per vehicle.

Results:

In discussing this step with the management of the Fire Protection District, regarding mileage for emergency response vehicles, some trucks do not have odometers, and the ones that do, the odometer is not how the District regulates fuel usage. Consumption or gallons consumed is used as a measure. Much of the fuel use is during response or training while the vehicles are parked and running, often at high idle. So, an odometer reading is not a good measure of fuel consumption. The only vehicle that does not respond to emergencies is the training van and it is only used to transport personnel to and from training. The mileage is captured when they fuel in the Voyager system.

7. For each fueling station identified in #3 above, randomly select five fueling transactions from the entity's records, obtain supporting documentation, the identity of the employee associated with the fueling, and the employee's timesheet related to the time of the fueling. Observe that the employee only accessed fueling during hours in which they worked.

Results:

The Fire Protection District uses the services of the Voyager Fleet Fuel Card System, which provides the fuel for all vehicles of the Fire Protection District. The Fire Protection District does not maintain any fuel stations. The Voyager Fleet Fuel Card System provides a monthly statement of the fuel used for each vehicle of the Fire Protection District. The Fire Chief reviews the statements for the reasonableness of fuel used for each vehicle and small equipment. The Fire Protection District accountant reviews each report for proper documentation and approvals.

We reviewed five fueling transactions from the Voyager system for April 2021. We obtained and reviewed the receipts with the coordinating expenses on the report as supporting documentation and reviewed a report from the time keeping system to verify that the employee was on duty to get fuel on the transaction date. No exceptions were noted in reviewing the documentation of fuel use.

***Sexual Harassment***

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1. Obtain and inspect the entity's written sexual harassment policies and procedures and observe that they address all Louisiana Revised Statutes (R.S.) 42:342-344, including agency responsibilities and prohibitions, annual employee training, and annual reporting requirements.

Results:

Written policies and procedures were obtained from management regarding sexual harassment, and the written policies and procedures addressed (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:342-344; (2) agency responsibilities and prohibitions; (3) annual employee training; (4) annual reporting requirements.

2. Obtain a listing of employees/elected officials/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees/elected officials/board members, obtain sexual harassment training documentation from the administration, and observe that the documentation demonstrates each employee/elected official/board member completed at least one hour of sexual harassment training during the calendar year.

Results:

We obtained a listing of employees, elected officials, and board members employed by the Fire Protection District. We randomly selected five employees or officials/board members and obtained the sexual harassment training documentation. We observed that the documentation demonstrated at least one hour of sexual harassment training during the review year. There were no exceptions.

3. Observe that 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 it does not have a website).

Results:

We observed the posted sexual harassment policy and complaint procedure posted. The sexual harassment policy is conspicuously posted in a section on its website labeled "sexual harassment policy." No exceptions were noted in reviewing the Fire Protection District's sexual harassment policy posting.

4. 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 that it includes the applicable requirements of R.S. 42:344.

Results:

We obtained the Fire Protection District's annual sexual harassment report for the year ended December 31, 2021. The information was dated before February 1 and included the requirements of R.S. 42:344. No exceptions were noted in reviewing the annual sexual harassment report.

Conclusion

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We were not engaged to perform and did not perform an audit, the objective of which would be to express an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters that would have been reported to you might have come to our attention. This report is intended solely for the use of management of St. Tammany Fire Protection District No. 13 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Bernard & Franks*

Metairie, Louisiana  
April 29, 2022

**LOUISIANA COMPLIANCE QUESTIONNAIRE  
(For Audit Engagements of Government Agencies)**

\_\_\_\_\_ (Date Transmitted)

\_\_\_\_\_  
Bernard & Franks, A Corp. of CPA's (CPA Firm Name)

\_\_\_\_\_  
4141 Veterans Memorial Boulevard Suite 313 (CPA Firm Address)

\_\_\_\_\_  
Metairie, LA 70002 (City, State Zip)

In connection with your audit of our financial statements as of December 31, 2021 and for January 1, 2021 through December 31, 2021 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of \_\_\_\_\_ (date completed/date of the representations).

**PART I. AGENCY PROFILE**

1. Name and address of the organization.

St. Tammany Fire Protection District No. 13  
13053 Hwy 190  
Covington, LA 70433

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

8,500

3. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

4. Period of time covered by this questionnaire.

January 1, 2021 through December 31, 2021

5. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

La. R.S. 40:1492 and St. Tammany Parish Code of Ordinances Sec. 14-81. -Fire Protection District No. 13 - Created; boundaries



6. Briefly describe the public services provided.

Fire Protection District

7. Expiration date of current elected/appointed officials' terms.

### LEGAL COMPLIANCE

#### **PART II. PUBLIC BID LAW**

8. The provisions of the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$250,000 have been publicly bid.

B) All material and supply purchases exceeding \$30,000 have been publicly bid.

Yes  No  N/A

#### **PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

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

Yes  No  N/A

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

Yes  No  N/A

#### **PART IV. LAWS AFFECTING BUDGETING**

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

##### A. Local Budget Act

1. We have adopted a budget for the general fund and all special revenue funds (R.S. 39:1305).

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the general fund and each special revenue fund, and a budget adoption instrument that defined the authority of the chief executive and administrative officers to make budgetary amendments within various budget classifications without approval by the governing authority, as well as those powers reserved solely to the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (R.S. 39:1305).

3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (R.S. 39:1306).

4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (R.S. 39:1307).

5. If required, the proposed budget was made available for public inspection at the location required by R.S. 39:1308.

6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget (R.S. 39:1309).

7. After adoption, a certified copy of the budget has been retained by the chief executive officer or

equivalent officer (R.S. 39:1309).

8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or equivalent notified the governing authority in writing during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (R.S. 39:1311).

9. The governing authority has amended its budget when notified, as provided by R.S. 39:1311. (Note, general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more. State law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less, and exempts special revenue funds whose revenues are expenditure-driven - primarily federal funds-from the requirement to amend revenues.)

Yes  No  N/A

**B. State Budget Requirements**

1. The state agency has complied with the budgetary requirements of R.S. 39:33.

Yes  No  N/A

**C. Licensing Boards**

1. The licensing board has complied with the budgetary requirements of R.S. 39:1331-1342.

Yes  No  N/A

**PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS**

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:513 and 515, and/or 33:463.

Yes  No  N/A

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

Yes  No  N/A

14. We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes  No  N/A

15. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

18. We have remitted all fees, fines, and court costs collected on behalf of other entities, in compliance with applicable Louisiana Revised Statutes or other laws.

Yes  No  N/A

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

Yes  No  N/A

**PART VI. MEETINGS**

20. We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28.

Yes  No  N/A

**PART VII. ASSET MANAGEMENT LAWS**

21. We have maintained records of our fixed assets and movable property records, as required by R.S. 24:515 and/or 39:321-332, as applicable.

Yes  No  N/A

**PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS**

22. We have complied with the fiscal agency and cash management requirements of R.S. 39:1211-45 and 49:301-327, as applicable.

Yes  No  N/A

**PART IX. DEBT RESTRICTION LAWS**

23. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes  No  N/A

24. We have complied with the debt limitation requirements of state law (R.S. 39:562).

Yes  No  N/A

25. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (R.S. 39:1410.62).

Yes  No  N/A

**PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS**

26. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes  No  N/A

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

Yes  No  N/A

28. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes  No  N/A

**PART XI. ISSUERS OF MUNICIPAL SECURITIES**

29. It is true that we have complied with the requirements of R.S. 39:1438.C.

Yes  No  N/A

**PART XI. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS**

Parish Governments

30. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, R.S. 48:755(A).
- B. Development of a capital improvement program on a selective basis, R.S. 48:755.
- C. Centralized purchasing of equipment and supplies, R.S. 48:755.
- D. Centralized accounting, R.S. 48:755.
- E. A construction program based on engineering plans and inspections, R.S. 48:755.
- F. Selective maintenance program, R.S. 48:755.
- G. Annual certification of compliance to the auditor, R.S. 48:758.

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

School Boards

31. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, R.S. 17:51-400.

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

32. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

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

33. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed-upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report, as part of their annual financial statements, measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
- Schedule 2, Class Size Characteristics

We have also, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules, and recognize that although the schedules will not be included in the agreed-upon procedures report, the content of the schedules will be tested and reported upon by school board auditors in the school board performance measures agreed-upon procedures report:

- Education Levels of Public School Staff
- Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
- Public School Staff Data: Average Salaries

We understand that the content of the first two schedules will be tested and reported upon together.

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

Tax Collectors

34. We have complied with the general statutory requirements of R.S. 47.

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

Sheriffs

35. We have complied with the state supplemental pay regulations of R.S. 40:1667.7.

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

36. We have complied with R.S. 13:5535 relating to the feeding and keeping of prisoners.

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

District Attorneys

37. We have complied with the regulations of the DCFS that relate to the Title IV-D Program.

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

Assessors

38. We have complied with the regulatory requirements found in R.S. Title 47.

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

39. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.

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

Clerks of Court

40. We have complied with R.S. 13:751-917 and applicable sections of R.S. 11:1501-1562.

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

Libraries

41. We have complied with the regulations of the Louisiana State Library.

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

Municipalities

42. Minutes are taken at all meetings of the governing authority (R.S. 42:20).

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

43. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal (R.S. 43:141-146 and A.G. 86-528).

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

44. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).

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

Airports

45. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by R.S. 2:802.

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

46. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (R.S. 2:810).

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

47. All project funds have been expended on the project and for no other purpose (R.S. 2:810).

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

48. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 2:811).

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

Ports

49. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by R.S. 34:3452.

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

50. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (R.S. 34:3460).

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

51. All project funds have been expended on the project and for no other purpose (R.S. 34:3460).

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

52. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (R.S. 34:3460).

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

53. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 34:3461).

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

Sewerage Districts

54. We have complied with the statutory requirements of R.S. 33:3881-4159.10.  
Yes [ ] No [ ] N/A [X]

Waterworks Districts

55. We have complied with the statutory requirements of R.S. 33:3811-3837.  
Yes [ ] No [ ] N/A [X]

Utility Districts

56. We have complied with the statutory requirements of R.S. 33:4161-4546.21.  
Yes [ ] No [ ] N/A [X]

Drainage and Irrigation Districts

57. We have complied with the statutory requirements of R.S. 38:1601-1707 (Drainage Districts); R.S. 38:1751-1921 (Gravity Drainage Districts); R.S. 38:1991-2048 (Levee and Drainage Districts); or R.S. 38:2101-2123 (Irrigation Districts), as appropriate.  
Yes [ ] No [ ] N/A [X]

Fire Protection Districts

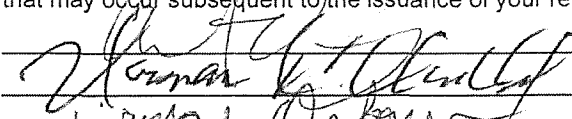
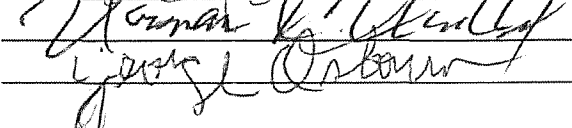
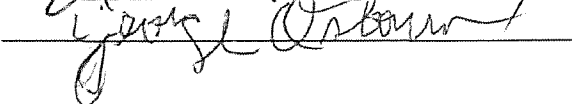
58. We have complied with the statutory requirements of R.S. 40:1491-1509.  
Yes [X] No [ ] N/A [ ]

Other Special Districts

59. We have complied with those specific statutory requirements of state law applicable to our district.  
Yes [ ] No [ ] N/A [X]

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you and the Legislative Auditor any known noncompliance that may occur subsequent to the issuance of your report.

 Secretary 6-27-22 Date  
 Treasurer 6-27-22 Date  
 President Jun 27, 22 Date