

**SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana**

**Basic Financial Statements  
With Accountant's Review Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
December 31, 2020**

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

Basic Financial Statements  
With Accountant's Review Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
December 31, 2020

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
<b>Independent Accountant's Review Report</b>		3
<b>Required Supplemental Information (Part I)</b>		
Management's Discussion and Analysis		6
<b>Basic Financial Statements</b>		
	<u>Statement</u>	<u>Page No.</u>
Government-Wide Financial Statements:		
Statement of Net Position	A	11
Statement of Activities	B	12
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C	13
Reconciliation of the Governmental Funds Balance Sheet to The Financial Statement of Net Position		14
Statement of Revenues, Expenditures, and Changes in Fund Balances	D	15
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, And Changes in Fund Balances to the Statement of Activities		16

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana  
Contents, December 31, 2020

C O N T E N T S (CONTD.)

	<u>Schedule</u>	<u>Page No.</u>
Notes to the Financial Statements		17
<b>Required Supplemental Information (Part II):</b>		
Budgetary Comparison Schedule - General Fund	1	29
Note to Budgetary Comparison Schedule		30
<b>Other Supplemental Schedules (Part III):</b>		
Schedule of Compensation, Benefits and Other Payments to Agency Head	2	32
<b>Accountant's Independent Report on Applying Agreed-Upon Procedures (Part IV)</b>		34
<b>Louisiana Attestation Questionnaire</b>		40

Member:  
American Institute of  
Certified Public Accountants  
Society of Louisiana Certified  
Public Accountants

**MARY JO FINLEY, CPA, INC.**  
*A PROFESSIONAL ACCOUNTING CORPORATION*  
116 Professional Drive - West Monroe, LA 71291  
Phone (318) 329-8880 - Fax (318) 239-8883

Practice Limited to  
Governmental Accounting,  
Auditing and  
Financial Reporting

## **Independent Accountant's Review Report**

BOARD OF COMMISSIONERS  
SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and the major fund of the South Claiborne Parish Fire Protection District, a component unit of the Claiborne Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the South Claiborne Parish Fire Protection District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

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

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

### **Accountant's Responsibility**

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AIPCA and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my report.

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana  
Independent Accountants Review Report  
December 31, 2020

**Accountant's Conclusion**

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

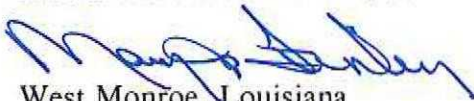
**Other Matters**

**Supplementary Information**

The accompanying schedule of compensation, benefits, and other payments to agency head on page 31 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the supplementary information and, accordingly, do not express an opinion on such information.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion, analysis and budgetary comparison information as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the information, and accordingly, do not express an opinion on such information.



West Monroe, Louisiana  
May 3, 2021

**REQUIRED SUPPLEMENTARY INFORMATION  
PART I**

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

**Management's Discussion and Analysis**  
December 31, 2020

As management of the South Claiborne Parish Fire Protection District, we offer readers of the South Claiborne Parish Fire Protection District's financial statements this narrative overview and analysis of the financial activities of the South Claiborne Parish Fire Protection District for the fiscal year ended December 31, 2020. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**Overview of the Financial Statements**

This Management Discussion and Analysis document introduces the South Claiborne Parish Fire Protection District's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the district's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

*Government-wide financial statements.* The *government-wide financial statements* are designed to provide readers with a broad overview of the South Claiborne Parish Fire Protection District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the South Claiborne Parish Fire Protection District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the South Claiborne Parish Fire Protection District is improving or deteriorating.

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

*Fund financial statements.* A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The South Claiborne Parish Fire

Protection District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the South Claiborne Parish Fire Protection District are governmental funds.

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

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

The South Claiborne Parish Fire Protection District adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided for the major fund to demonstrate compliance with this budget.

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

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the South Claiborne Parish Fire Protection District's performance.

### **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the South Claiborne Parish Fire Protection District exceeded liabilities by \$797,320. Approximately 72% of the South Claiborne Fire Protection District's net assets reflects its investment in capital assets (e.g., equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending.

The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by the South Claiborne Parish Fire Protection District to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.



## STATEMENT OF NET POSITION

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$300,322	\$511,502
Receivables	162,565	189,831
Capital assets (net of accumulated depreciation)	571,824	372,109
<b>TOTAL ASSETS</b>	<u>\$1,034,711</u>	<u>\$1,073,442</u>
<b>LIABILITIES</b>		
Accounts payable	\$7,051	\$43,033
Interest payable	1,340	714
Long-term liabilities:		
Due within one year	22,000	21,000
Due in more than one year	207,000	229,000
<b>TOTAL LIABILITIES</b>	<u>237,391</u>	<u>293,747</u>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	342,824	122,109
Unrestricted	454,496	657,586
<b>TOTAL NET POSITION</b>	<u>\$797,320</u>	<u>\$779,695</u>

## STATEMENT OF ACTIVITIES

	<u>2020</u>	<u>2019</u>
Public Safety:		
Personal services and related benefits	\$25,544	
Operating services	45,748	\$76,858
Materials and supplies	27,752	16,745
Travel and other charges	2,263	1,613
Intergovernmental	6,777	6,632
Interest expense	6,787	714
Depreciation expense	75,222	62,333
<b>Total Program Expenses</b>	<u>190,093</u>	<u>164,895</u>
General revenues:		
Taxes - ad valorem	193,445	189,406
Federal grant	4,365	
Fire insurance rebate	8,124	8,325
Interest earned	582	1,278
Other revenues	1,202	4,184
<b>Total General Revenues</b>	<u>207,718</u>	<u>203,193</u>
Change in Net Position	17,625	38,298
Net Position - Beginning of year	779,695	741,397
Net Position - End of year	<u>\$797,320</u>	<u>\$779,695</u>

**Financial Analysis of the Government's Funds**

As noted earlier, the South Claiborne Parish Fire Protection District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2020, the general fund's governmental fund balances of \$455,836 showed a decrease of \$202,464 over December 31, 2018.

### **General Fund Budgetary Highlights**

There were no budget amendments during the current year.

### **Capital Asset and Debt Administration**

**Capital assets.** The South Claiborne Parish Fire Protection District's investment in capital assets for its governmental activities as of December 31, 2020, amounts to \$571,824 (net of accumulated depreciation). This investment includes buildings, vehicles, furniture and equipment. There were increases of \$274,937 for the year and no decreases in capital assets for the year.

**Long-term debt.** The South Claiborne Parish Fire Protection District's has certificates of indebtedness in the amount of \$229,000 of long-term debt outstanding at December 31, 2020.

### **Requests for Information**

This financial report is designed to provide a general overview of the South Claiborne Parish Fire Protection District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the South Claiborne Parish Fire Protection District, P.O. Box 450, Homer, LA 71040.

May 3, 2021

**BASIC FINANCIAL STATEMENTS  
(OVERVIEW)**

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

STATEMENT OF NET POSITION  
December 31, 2020

**ASSETS**

Cash and cash equivalents	\$300,322
Receivables - ad valorem taxes	162,565
Capital assets (net of accumulated depreciation)	<u>571,824</u>
TOTAL ASSETS	<u><u>\$1,034,711</u></u>

**LIABILITIES**

Accounts payable	\$7,051
Interest payable	1,340
Long-term liabilities:	
Due within one year	22,000
Due in more than one year	<u>207,000</u>
TOTAL LIABILITIES	<u><u>237,391</u></u>

**NET POSITION**

Invested in capital assets, net of related debt	342,824
Unrestricted	<u>454,496</u>
TOTAL NET POSITION	<u><u>\$797,320</u></u>

See accompanying notes and independent accountant's review report.

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

STATEMENT OF ACTIVITIES  
December 31, 2020

Public safety:	
Personal services and related benefits	\$25,544
Operating services	45,748
Materials and supplies	27,752
Travel and other charges	2,263
Intergovernmental	6,777
Interest expense	6,787
Depreciation expense	<u>75,222</u>
Total Program Expenses	<u>190,093</u>
General revenues:	
Taxes - ad valorem	193,445
Federal grant	4,365
Fire insurance rebate	8,124
Interest earned	582
Other revenues	<u>1,202</u>
Total General Revenues	<u>207,718</u>
Change in Net Position	17,625
Net Position - Beginning of year	<u>779,695</u>
Net Position - End of year	<u>\$797,320</u>

See accompanying notes and independent accountant's review report.

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana  
GOVERNMENTAL FUNDS

Balance Sheet, December 31, 2020

**ASSETS**

Cash and cash equivalents	\$300,322
Receivables - ad valorem taxes	<u>162,565</u>
<b>TOTAL ASSETS</b>	<b><u>\$462,887</u></b>

**LIABILITIES AND FUND BALANCE**

Liabilities - accounts payable	\$7,051
Fund balances - unassigned	<u>455,836</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$462,887</u></b>

See accompanying notes and independent accountant's review report.

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

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

For the Year Ended December 31, 2020

Total Fund Balances at December 31, 2020 - Governmental Funds (Statement C)		<u>\$455,836</u>
Cost of capital assets at December 31, 2020	\$2,268,575	
Less: Accumulated depreciation as of December 31, 2020	<u>(1,696,751)</u>	<u>571,824</u>
Long term liabilities:		
Interest payable	(1,340)	
Certificates of Indebtedness	(229,000)	<u>(230,340)</u>
Net Position at December 31, 2020 (Statement A)		<u><u>\$797,320</u></u>

See accompanying notes and independent accountant's review report.

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended December 31, 2020

<b>REVENUES</b>	
Ad valorem taxes	\$193,445
Federal grant	4,365
Intergovernmental revenues - fire insurance rebate	8,124
Use of money and property	582
Other revenues	1,202
Total revenues	<u>207,718</u>
<b>EXPENDITURES</b>	
Public safety:	
Current:	
Personal services and related benefits	25,544
Operating services	45,748
Materials and supplies	27,752
Travel and other charges	2,263
Capital outlay	274,937
Debt service	27,161
Intergovernmental	6,777
Total expenditures	<u>410,182</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(202,464)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>658,300</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$455,836</u>

See accompanying notes and independent accountant's review report.



SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

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

For the Year Ended December 31, 2020

Total net change in fund balances - governmental funds (Statement D)	(\$202,464)
Amounts reported for governmental activities in the Statement of Activities are different because:	
The payments on the revenue bonds are treated in governmental activities as other financing sources and uses, whereas those transactions are not reported in the government wide statement of activities but are carries to the statement of net position.	21,000
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	(626)
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period.	<u>199,715</u>
Change in net position of governmental activities (Statement B)	<u>\$17,625</u>

See accompanying notes and independent accountant's review report.

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended  
December 31, 2020

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

South Claiborne Parish Fire Protection District was created by the Claiborne Parish Police Jury as authorized by Louisiana Revised Statute 40:1492, on February 8, 1990. The district is governed by a five member board appointed by the police jury, the Village of Athens, and by the board. Board members serve without benefit of compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

**A. REPORTING ENTITY**

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana  
Notes to the Financial Statements (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

**B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS**

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

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

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position is reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The district first uses restricted resources to finance qualifying activities.

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana  
Notes to the Financial Statements (Continued)

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

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

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

### C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

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

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

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

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana  
Notes to the Financial Statements (Continued)

user fees. The district's current operations require the use of only governmental funds. The governmental fund type used by the district is described as follows:

**Governmental Fund Type**

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

**D. BASIS OF ACCOUNTING**

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

**1. Accrual:**

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

**2. Modified Accrual:**

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

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana  
Notes to the Financial Statements (Continued)

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

**Revenues**

Ad valorem taxes are budgeted in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

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

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

**Expenditures**

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

SOUTH CLAIBORNE PARISH  
 FIRE PROTECTION DISTRICT  
 Athens, Louisiana  
 Notes to the Financial Statements (Continued)

**E. CASH**

Under state law, the fire district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2020, the fire district has cash and cash equivalents (book balances) totaling \$300,322.

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the fire district that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the fire district's name.

Cash and cash equivalents (bank balances) at December 31, 2020, are secured as follows:

Bank balances	<u>\$304,154</u>
Federal deposit insurance	<u>\$250,000</u>
Pledged securities (uncollateralized)	<u>402,928</u>
Total	<u><u>\$652,928</u></u>

**F. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The fire district maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the fire district, no salvage value is taken into

SOUTH CLAIBORNE PARISH  
 FIRE PROTECTION DISTRICT  
 Athens, Louisiana  
 Notes to the Financial Statements (Continued)

consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	10 - 30 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 20 years
Equipment	5 - 20 years

**G. RISK MANAGEMENT**

The fire district is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and injuries to employees. To handle such risk of loss, the police jury maintains coverage on the fire district. The policy covers general liability, property, employee liability, and public officials liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2020.

**H. EQUITY CLASSIFICATIONS**

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."



SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana  
Notes to the Financial Statements (Continued)

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

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

*Restricted* - represents balances where constraints have been established by parties outside the fire district's office or imposed by law through constitutional provisions or enabling legislation.

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

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

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

The General Fund has an unassigned fund balance of \$455,836. If applicable, the fire district would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The District considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

SOUTH CLAIBORNE PARISH  
 FIRE PROTECTION DISTRICT  
 Athens, Louisiana  
 Notes to the Financial Statements (Continued)

**I. ESTIMATES**

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

**2. LEVIED TAXES**

The district is authorized to levy a maximum tax of 10.00 mills on property within the boundaries of the district for maintenance and operation of the district. The district levied 10.67 mills for 2020. The difference between authorized and levied millages is the result of reassessments of the taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1974.

The difference between authorized and levied millage is the result of reassessments of taxable property in the parish, as required by Article VII, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2020 assessed valuation (amounts expressed in thousands):

	2020 Assessed Valuation	Per cent of Total Assessed Valuation
Gulf Crossing Pipeline Company	\$11,159	9.09%
Texas Gas Transmission Company	4,616	3.76%
Midcontinent Express Pipeline	4,549	3.71%
Claiborne Electric Co-Op	4,352	3.55%
Mid-Valley Pipeline Company	3,533	2.88%
Urban Oil & Gas Group, LLC	3,392	2.76%
XTO Energy	3,378	2.75%
Midcontinent Express Pipeline	3,131	2.55%
ETC Texas Pipeline	2,798	2.28%
Grizzly Energy, LLC	2,597	2.12%
Total	<u>\$43,505</u>	<u>35.45%</u>

SOUTH CLAIBORNE PARISH  
 FIRE PROTECTION DISTRICT  
 Athens, Louisiana  
 Notes to the Financial Statements (Continued)

**3. CHANGES IN CAPITAL ASSETS**

The following presents the changes in capital assets for the year ended December 31, 2020:

Balance, January 1, 2020	\$1,993,638
Additions	274,937
Deletions	<u>NONE</u>
Balance, December 31, 2020	2,268,575
Less accumulated depreciation	<u>(1,696,751)</u>
Net Capital Assets	<u><u>\$571,824</u></u>

Depreciation expense of \$75,222 was charged to the public safety function.

**4. PENSION PLANS**

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

**5. CERTIFICATES OF INDEBTEDNESS PAYABLE**

At December 31, 2020, the fire district has one outstanding issue of long-term certificates of indebtedness. The preliminary issue was for \$250,000 and was used to build a new fire station. The fire district received this issue in December 2019. The bank portion of the issue bears interest at 4 per cent per annum. The LPFA portion of the issue bears interest at 2 per cent annum. Principal and interest are to be repaid in semi annual payments ranging from \$21,000 to \$29,000 through March 1, 2029. All long-term debt is to be repaid solely from the income and revenues derived from the ad valorem tax of 10.37 mills.

The following is a summary of certificates of indebtedness payable transactions for the year ended December 31, 2020:

Certificates of indebtedness payable at January 1, 2020	\$250,000
Additions	NONE
Reductions	<u>(21,000)</u>
Long-term debt at December 31, 2020	<u><u>\$229,000</u></u>

SOUTH CLAIBORNE PARISH  
 FIRE PROTECTION DISTRICT  
 Athens, Louisiana  
 Notes to the Financial Statements (Continued)

The annual requirements to amortize the certificates of indebtedness outstanding at December 31, 2020 are as follows:

Year Ended December 30:	Bank Issue		LPFA Issue		TOTAL	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$16,000	\$6,600	\$6,000	\$1,060	\$22,000	\$7,660
2022	17,000	5,940	6,000	940	23,000	6,880
2023	18,000	5,240	6,000	820	24,000	6,060
2024	19,000	4,500	6,000	700	25,000	5,200
2025	19,000	3,740	6,000	580	25,000	4,320
2026-2029	84,000	6,840	26,000	1,080	110,000	7,920
Total	<u>\$173,000</u>	<u>\$32,860</u>	<u>\$56,000</u>	<u>\$5,180</u>	<u>\$229,000</u>	<u>\$38,040</u>

**6. LITIGATION AND CLAIMS**

The district is not involved in any litigation at December 31, 2020, nor is it aware of any unasserted claims.

**7. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through May 3, 2021, which is the date the financial statements were available to be issued, and it has been determined that one significant event requires disclosure. The COVID-19 outbreak in the United States and Louisiana has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the South Claiborne Parish Fire Protection District and the duration cannot be estimated at this time.

**REQUIRED SUPPLEMENTARY INFORMATION**

**PART II**

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For the Year Ended December 31, 2020

	ORIGINAL /FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes - ad valorem	\$160,000	\$193,445	\$33,445
Federal grant		4,365	4,365
Intergovernmental revenues - fire insurance rebate	7,500	8,124	624
Use of money and property	800	582	(218)
Other revenues	1,200	1,202	2
Total revenues	<u>169,500</u>	<u>207,718</u>	<u>38,218</u>
<b>EXPENDITURES</b>			
Current:			
General government - taxation:			
Personal services and related benefits	50,000	25,544	24,456
Operating services	157,000	45,748	111,252
Materials and supplies	5,000	27,752	(22,752)
Travel and other charges		2,263	(2,263)
Capital outlay	440,000	274,937	165,063
Debt service		27,161	(27,161)
Intergovernmental		6,777	(6,777)
Total expenditures	<u>652,000</u>	<u>410,182</u>	<u>241,818</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(482,500)	(202,464)	280,036
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>512,708</u>	<u>658,300</u>	<u>145,592</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$30,208</u>	<u>\$455,836</u>	<u>\$425,628</u>

See accompanying note to budgetary comparison schedule.

South Claiborne Parish  
Fire Protection District  
Athens, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE

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

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts for the year ended December 31, 2020. There were no budget amendments for the year.

**OTHER SUPPLEMENTARY INFORMATION**

**PART III**



SOUTH CLAIBORNE PARISH FIRE PROTECTION DISTRICT  
Athens, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2020

TOMMY SANDERS, FIRE CHIEF

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary - contract	\$15,600
Payroll taxes	1,337

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

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

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

SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

I have performed the procedures enumerated below, which were agreed to by South Claiborne Parish Fire Protection District and the Louisiana Legislative Auditor, on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2020, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Management of the South Claiborne Parish Fire Protection District is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

**Public Bid Law**

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

There were no purchases for materials and supplies made during the year within the above scope. There was a new fire station that was properly bid in 2019 and completed in 2020.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain a list of the immediate family members of the fire district as defined by LSA-RS 42:1101-1124 (the ethics law).

Management provided me with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided me with the requested information.

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

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

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

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

### **Budgeting**

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

Management provided me with a copy of the original budget. Management represented that there were no amendments to the budget during the year.

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

I traced the adoption of the original budget to documentation in the minutes of the meeting of the District's commissioners held on December 11, 2019. Management represented that there were no amendments to the budget during the year.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more and whether actual expenditures exceed budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceed budgeted amounts by 10% or more per category or 5% or more in total).

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues for the year did not exceed actual revenues by more than 5%. Actual expenditures did not exceed budgeted expenditures by more than 5%.

## Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select 6 disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) report whether the 6 disbursements agree to the amount and payee in the supporting documentation;

Each of the 6 selected disbursements agreed with the amount and payee in the supporting documentation.

- (b) report whether the 6 disbursements are coded to the correct fund and general ledger account, and;

All of the 6 disbursements were properly coded to the correct fund and general ledger account.

- (c) report whether the 6 disbursements were approved in accordance with management's policies and procedures.

All 6 disbursements were approved by the Board.

## Meetings

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

Management represented that the District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Although management has asserted that such documents were properly posted, no evidence was provided to support management's assertions other than an unmarked copy of the notices and agendas.

## Debt

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

I scanned all bank deposit slips for the year and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### **Advances and Bonuses**

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

I scanned payroll disbursements and read the meeting minutes of the District's board of commissioners for the fiscal year. I found no payments or approval for payments to employees that would constitute bonuses, advances or gifts.

### **State Audit Law**

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

The fire district's report was due by June 30, 2021, and was submitted May 3, 2021.

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

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

### **Prior Year Comments**

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

My prior year report, dated April 17, 2020 did not contain any suggestions, exceptions, recommendations or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I

performed additional procedures, other matters might have come to my attention that would have been reported to you.

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



West Monroe, Louisiana  
May 3, 2021

### **Louisiana Attestation Questionnaire**

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



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

Mary Jo Finley, CPA, Inc.,

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2020 and the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, I make the following representations to you.

These representations are based on information available to me as of May 3, 2021.

#### **PUBLIC BID LAW**

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

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

#### **CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

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

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

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

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

**BUDGETING**

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

Yes  No  N/A

**ACCOUNTING AND REPORTING**

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

**MEETINGS**

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

Yes  No  N/A

**DEBT**

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

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

**ADVANCES AND BONUSES**

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

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

**PRIOR-YEAR COMMENTS**

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

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

**GENERAL**

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

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

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

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

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

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

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

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

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

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

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

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

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

  
\_\_\_\_\_  
Certifying Official

May 3, 2021  
Date