

Jackson Parish Communication District

Jackson Parish, Louisiana

Annual Financial Statements
and Accountant's Compilation Report

As of and For the Year Ended
December 31, 2017
with Supplemental Information Schedules

KENNETH D. FOLDEN & CO.

CERTIFIED PUBLIC ACCOUNTANTS

302 EIGHTH STREET
JONESBORO, LA 71251
(318) 259-7316

FAX (318) 259-7315
kfolden@foldencpa.com

Jackson Parish Communication District
Jonesboro, Louisiana

Annual Financial Statements
As of and for the year ended December 31, 2017

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Kenneth D. Folden & Co.

Kenneth D. Folden, CPA

Certified Public Accountants

Ted W. Sanderlin, CPA

Members
Society of Louisiana
Certified Public Accountants
email: kfolden@foldencpa.com

302 Eighth Street
Jonesboro, LA 71251
(318) 259-7316
FAX (318) 259-7315

Members
American Institute of
Certified Public Accountants
email: tsanderlin@foldencpa.com

Accountant's Compilation Report

Jackson Parish Communication District
Jonesboro, Louisiana

Management is responsible for the accompanying financial statements of the general fund of the Jackson Parish Communication District, a component unit of the Jackson Parish Police Jury, which comprise the balance sheet as of December 31, 2017, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The Jackson Parish Communication District did not adopt the provisions of the Governmental Accounting Standards Board Statement No. 34 for the period ended December 31, 2017. The effects of this departure from generally accepted accounting principles has not been determined.

Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 18 to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Louisiana state law which considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information was not audited, reviewed, or compiled by us, and we do not express an opinion or provide any assurance on it.

Kenneth D. Folden & Co., CPAs

Jonesboro, Louisiana
May 25, 2018

BASIC FINANCIAL STATEMENTS

Jackson Parish Communication District
Jonesboro, Louisiana

Combined Balance Sheet
As of December 31, 2017

	Governmental Funds	Account Group	
	General Fund	General Fixed Assets	Total (Memorandum Only)
Assets			
Current Assets			
Cash and equivalents	\$ 265,365	\$ -	\$ 265,365
Investments	278,735	-	278,735
Accounts receivable	25,794	-	25,794
Total current assets	<u>569,894</u>	<u>-</u>	<u>569,894</u>
Non-Current Assets			
Capital assets	-	186,933	186,933
Total Assets	<u>569,894</u>	<u>186,933</u>	<u>756,827</u>
Liabilities & Fund Balances			
Liabilities:			
Accounts payable	\$ 1,828	\$ -	\$ 1,828
Total Liabilities	<u>1,828</u>	<u>-</u>	<u>1,828</u>
Deferred Inflows of Resources			
Fund balances:			
Investment in capital assets	-	186,933	186,933
Unassigned, reported in:			
General revenue fund	568,066	-	568,066
Total Fund Balances	<u>568,066</u>	<u>186,933</u>	<u>754,999</u>
Total Liabilities and Fund Balances	<u>\$ 569,894</u>	<u>\$ 186,933</u>	<u>\$ 756,827</u>

Jackson Parish Communication District
Jonesboro, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget vs. Actual
For the Year Ended December 31, 2017

	Budget (Original)	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for services	161,000	188,274	27,274
Miscellaneous	100	-	(100)
Total revenues	<u>161,100</u>	<u>188,274</u>	<u>27,174</u>
Expenditures			
Current:			
Personnel services	20,800	23,252	(2,452)
Supplies	1,500	2,016	(516)
Utilities	8,000	7,486	514
Repairs and maintenance	19,000	10,248	8,752
Contractual services	50,000	44,403	5,597
Miscellaneous	500	-	500
Insurance	7,500	7,281	219
Legal and accounting	4,500	3,500	1,000
Office	3,900	3,783	117
Training, education, and travel	3,500	1,215	2,285
Capital outlay	15,000	-	15,000
Total expenditures	<u>134,200</u>	<u>103,184</u>	<u>31,016</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,900</u>	<u>85,090</u>	<u>58,190</u>
Other financing sources (uses)			
Interest earnings	1,700	3,085	1,385
Total other financing sources (uses)	<u>1,700</u>	<u>3,085</u>	<u>1,385</u>
Net changes in fund balances	28,600	88,175	59,575
Fund balances - December 31, 2016	<u>479,891</u>	<u>479,891</u>	-
Fund balances - December 31, 2017	<u>\$ 508,491</u>	<u>\$ 568,066</u>	<u>\$ 59,575</u>

**NOTES TO THE
FINANCIAL STATEMENTS**

Jackson Parish Communication District
Jonesboro, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2017

INTRODUCTION

The Jackson Parish Communication District (District) was established in April 1990 by the Jackson Parish Police Jury, as provided by Louisiana Revised Statutes 33:9101 to 33:9106. The District was created for the establishment and operation of a parishwide enhanced Emergency 911 System. The District is governed by a Board of Commissioners, which has seven appointed members. Commissioners are residents of the District and consist of the Jackson Parish Sheriff, Jackson Parish Ambulance representative, Jonesboro Police Chief, Jonesboro Fire Chief, and three at-large appointments. All appointments serve terms of four years. The members of the Board of Commissioners do not receive compensation.

On October 6, 1990, the voters of Jackson Parish passed a proposition for the collection of a telephone surcharge to provide funding for the operation of the District.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the District have been prepared in conformity with 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 District applies all relevant GASB pronouncements, and GAAP, as applicable to governmental entities. Also, the District's financial statements are prepared in accordance with the requirements of Louisiana R.S. 24:513, the Louisiana Municipal Audit and Accounting Guide and to the industry guide, Audits of State and Local Government Units, published by the American Institute of Certified Public Accountants.

B. Reporting Entity

GASB Statement No. 14, The Financial Reporting Entity, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the District is considered a primary government, since it is a special purpose government that has a separately appointed governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the District may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt.

GASB Statement No. 39, Determining Whether Certain Organizations are Component Units, establishes criteria for determining which, if any, component units should be considered part of the District for financial reporting purposes. GASB Statement No. 61 provides additional criteria for classifying entities as component units. The basic criterion for including a potential component unit within the reporting entity is financial accountability, which includes:

1. Appointing a voting majority of an organization's governing body, and:
 - i. The ability of the government to impose its will on that organization and/or
 - ii. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the government.

Jackson Parish Communication District
Jonesboro, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2017

2. Organizations for which the government does not appoint a voting majority but are fiscally dependent on the government and there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the above criteria, no component units were identified for the Jackson Parish Communication District.

C. Fund Accounting

The District uses a fund and an account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

The one fund of the District is classified as the following category: governmental. This category contains one fund type. A description of this fund classification and the fund type follows:

Governmental Funds

Governmental funds account for all of the District's general activities, including the collection and disbursement of specific or legally restricted monies, and acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

General Fund - the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in other funds. The District does not receive any funds requiring accountancy in other funds.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation as non-spendable. Restricted fund balances are legally restricted by outside parties, purposes stipulated by constitution, or through enabling legislation for use for a specific purpose. Committed fund balances include amounts that can only be used for a specific purpose determined by a formal action of the government's highest level of decision-making authority. Assigned fund balances are intended to be used by the District for a specific purpose but do not meet the criteria for restricted or committed classification. Unassigned fund balances are the residual classification for the District's General Fund and include all spendable amounts not designated as restricted, committed, or assigned.

Jackson Parish Communication District
Jonesboro, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2017

D. Basis of Accounting

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund revenues.

Monthly telephone surcharges are collected by the various telephone companies operating within the parish. These companies then remit the surcharges less a one-percent administrative fee to the District the following month. Amounts collected by the telephone companies for December and remitted within 60 days are recognized as receivable.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized when due. The District has no long-term debt at December 31, 2017.

E. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are adopted and are made available for public inspection. The Board of Commissioners must meet and approve all budget changes or amendments. At year end, all appropriations lapse. Budget amounts were not amended for the year ended December 31, 2017.

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Jackson Parish Communication District may deposit funds in demand deposits in stock-owned federally insured depository institutions organized under the laws of the state of Louisiana or of any other state of the United States, or under the laws of the United States. The District may invest in certificates and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

For the purposes of the statement of cash flows, cash equivalents include all highly liquid investments with a maturity date of 90 days or less when purchased.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. Those with maturities of 90 days or less would be classified as cash equivalents and all other reported as investments.

Jackson Parish Communication District
Jonesboro, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2017

H. Investments

The Jackson Parish Communication District's investments comply with Louisiana Revised Statute 33:2955. Under state law, the District may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The District may invest in United States bonds, treasury notes and bills, or government-backed agency securities or certificates, and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. These deposits are classified as investments if their original maturities exceed 90 days. Investments are stated at fair value except for those which are permitted under GASB Statement No. 31 to use a different valuation measurement.

In accordance with paragraph 69 of GASB Statement No. 72, the District reports at amortized cost money market investments and participating interest-bearing investment contracts that have a remaining maturity at the time of purchase of one year or less. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

I. Capital Assets

Capital assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation is provided on general fixed assets. All fixed assets are valued at historical cost.

J. Compensated Absences

There are no accumulated and vested benefits relating to vacation and sick leave as the District has no full-time employees.

K. 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.

L. Total Columns of Combined Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Jackson Parish Communication District
Jonesboro, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2017

2. Cash, Cash Equivalents, and Investments

At December 31, 2017, the District had cash and cash equivalents (book balances) totaling \$265,365. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

At December 31, 2017, the District had \$267,251 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 federal deposit insurance, and \$85,292 of pledged securities held in a Federal Reserve pledge account. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 40, Louisiana Revised Statute 30:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand. Louisiana R.S. 39:1224 requires bonds, or other such instruments furnished as security, to be deposited with the depositing authority or with an unaffiliated bank or trust company, Federal Reserve Bank, or any Federal Home Loan Bank or its successor. This security is deemed to be under the control and in the possession of the public entity and deemed to be held in its name. The Jackson Parish Communication District has complied with these requirements of state law.

Cash and investments are categorized to give an indication of the level of risk assumed by the District at December 31, 2017. Deposits are considered to be exposed to custodial credit risk if they are not covered by depository insurance and the deposits are (a) uncollateralized, (b) collateralized with securities held by the pledging financial institution, or (c) collateralized with securities held by the the pledging financial institution's trust department or agent but not in the depositor-government's name. The Jackson Parish Communication District has cash and cash equivalents that are covered by \$500,000 of federal depository insurance. The remaining balance is exposed to custodial credit risk because it is uninsured and collateralized with securities held by the pledging financial institution.

At December 31, 2017, the District had investments of \$278,735. These deposits are secured from risk by \$250,000 federal deposit insurance, and \$50,000 of pledged securities held in a Federal Reserve pledge account.

3. Receivables

The Jackson Parish Communication District had receivables of \$25,794 at December 31, 2017.

4. General Fixed Assets

A summary of changes in general fixed assets for the year ended December 31, 2017, is as follows:

	Balance, January 01, 2017	Additions	Deletions	Balance, December 31, 2017
Land, buildings, and equipment	\$ 186,933	\$	\$	\$ 186,933
Total	<u>186,933</u>	<u>-</u>	<u>-</u>	<u>186,933</u>

5. Payables

The Jackson Parish Communication District had payables due to vendors of \$1,828 at December 31, 2017.

Jackson Parish Communication District
Jonesboro, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2017

6. Operating Lease

The District entered into an operating lease with AT&T Louisiana for the installation and use of E911 Public Safety Answering Point equipment and software on June 4, 2013. The lease agreement is for a period of sixty months. The costs associated with the lease agreement include an initial cost of \$195,571 to install the equipment and to train the necessary personnel on the use of the equipment and a monthly lease payment of \$1,506 for continued maintenance and support on the equipment. At the end of the lease, the equipment will revert back to AT&T Louisiana, with no option to purchase. Future minimum commitments for the equipment operating lease as of December 31, 2017 are as follows.

Year ending December 31:	
2018	\$ 18,072
Total Minimum Lease Payments	\$ 18,072

7. Pension Plans

The District contributes to the Social Security System for its part-time employee. The District does not participate in any other pension or retirement plans.

8. Landline and Wireless Surcharges

During the year ended December 31, 2017, the District received \$47,256 from landline telephone providers.

During the year ended December 31, 2017, in accordance with Act No. 665 of the 2016 Legislative Regular Session, the District voted to increase the amount collected for landline and wireless phones. The amount collected on cellphones increased from \$0.85 per phone per month to \$1.05 per phone per month. Residential landlines increased from \$0.75 to \$1.00 per phone per month, and business landlines increased from \$1.50 to \$2.50 per phone per month.

Louisiana Revised Statute 33:9109 authorizes the governing authority of a communication district to levy an emergency telephone surcharge on certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to E911 systems. On July 26, 2000, the Jackson Parish Communication District adopted a resolution requiring each wireless telephone company in Jackson Parish to begin collecting a surcharge on each wireless telephone in Jackson Parish. Implementation of the service is complete for the wireless companies who have responded.

During the year ended December 31, 2017, the District received \$141,018 of revenues derived from the emergency telephone surcharge on wireless communication systems. The funds received will be used for maintaining the wireless E911 systems.

9. Risk Management and Economic Dependency

The District is exposed to various risk of loss related to torts, thefts of, damage to, and destruction of assets, errors and omissions, and injuries to employees. To handle such risk of loss, the District maintains commercial insurance policies covering automobile liability and uninsured motorist, surety bond coverage, flood insurance, and property insurance. In addition to the above policies, the District maintains a general liability policy and an errors and omissions policy. No claims were paid on any of the policies during the past three years, which exceeded the policies' coverage amount.

Jackson Parish Communication District
Jonesboro, Louisiana

Notes to the Financial Statements
As of and for the year ended December 31, 2017

10. Litigation and Claims

At December 31, 2017, the District was not involved in any lawsuits nor is aware of any outstanding claims, which are not covered by insurance.

11. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 25, 2018, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

SUPPLEMENTAL INFORMATION

Jackson Parish Communication District
Jonesboro, Louisiana

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

Glen McBride Director	
Salary	\$ 21,600
Conference registration	100
Reimbursements	<u>608</u>
	<u>\$ 22,308</u>

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Jackson Parish Communication District
Jonesboro, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Jackson Parish Communication District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Jackson Parish Communication District's compliance with certain laws and regulations during the year ended December 31, 2017 included in the accompanying Louisiana Attestation Questionnaire. Management of Jackson Parish Communication District is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the 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.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The District had no expenditures more than \$30,000 for materials and supplies and no expenditures over \$150,000 for public works.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

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

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

Management provided us with the required name of their sole part-time employee.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The name of the employee provided by management in procedure (3) did not appear on the listing provided by management in procedure (2).

Budgeting

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

Management provided us with a copy of the original budget. The budget was not amended during the year.

6. Trace the budgets adoption and amendments to the minute book.

We traced the adoption of the original budget, for the year ended December 31, 2017, to the minutes of a meeting held on November 16, 2016, which indicated that the budget had been approved by the Board of Commissioners. There were no amendments of the budget.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budgets to actual revenues and expenditures. Actual revenues were more than budgeted revenues. Actual expenditures were less than budgeted expenditures.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The six selected disbursements were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

The six selected disbursements were traced to the District's meeting minutes where they were approved by the Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Jackson Parish Communication District posts a notice of each meeting on the door of the building where meetings are held. Additionally, the meeting dates are advertised in the official journal with the prior meeting minutes and posted on the Jackson Parish Police Jury website. Management has informed us that these documents were properly posted and the meetings were advertised.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Prior Comments and Recommendations

Our report dated December 31, 2016, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Jackson Parish Communication District 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.

Kenneth D. Falden & Co., CPAs

Jonesboro, Louisiana
May 25, 2018

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

December 31, 2017

Kenneth D. Folden & Co., CPAS
302 Eighth Street
Jonesboro, Louisiana 71251

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of _____ completion/representations).

Public Bid Law

It is true that we 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 No []

Code of Ethics for Public Officials and Public Employees

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 []

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 []

Budgeting

We 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 []

Accounting and Reporting

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 []

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

Yes No []

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

Yes No []

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 []

Meetings

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

Yes No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we 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 No []

Advances and Bonuses

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 []

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 any known noncompliance that may occur subsequent to the issuance of your report.

Glen R McBride Director May 15, 2018 Date