

RICHLAND PARISH COMMUNICATIONS DISTRICT  
*A Component Unit of the*  
*Richland Parish Police Jury*  
RAYVILLE, LOUISIANA

*Component Unit Financial Statements*  
*For the Year Ended December 31, 2019*

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILE, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Commissioners  
Richland Parish Communications District.  
Rayville, Louisiana

I have reviewed the accompanying financial statements of the governmental activities of the Richland Parish Communications District, a component unit of the Richland Parish Police Jury, as of December 31, 2019, which collectively comprise the 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 District's 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 financial statements that are free from material misstatement 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 Services Committee of the AICPA. 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 conclusion.

**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 accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. I have not audited or reviewed such required supplementary information and, accordingly, I do not express an opinion, conclusion, nor provide any assurance on it.

To the Board of Commissioners  
Richland Parish Communications District.  
Rayville, Louisiana

*Other Supplementary Information*

The other supplementary information is presented for purposes of additional analysis and also is not a required part of the basic financial statements. The information is the representation of management. 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 other supplementary information and, accordingly, I do not express an opinion on such information.

**Report on Agreed-Upon Procedures**

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated February 28, 2020, on the results of the agreed-upon procedures.

*David M. Aard, CPA (APAC)*

West Monroe, Louisiana  
February 28, 2020

**RICHLAND PARISH COMMUNICATIONS DISTRICT  
RICHLAND PARISH POLICE JURY  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

Our discussion and analysis of the Communications District provides an overview of the District's activities for the year ended December 31, 2019. Please read it in conjunction with the District's financial statements.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole.

**Reporting the District as a Whole  
The Statement of Net Position and the Statement of Activities**

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector entities. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets and liabilities) measure the District's financial position. The increases or decreases in the District's net position are an indicator of whether its financial position is improving or not.

**THE DISTRICT AS A WHOLE**

For the year ended December 31, 2019 and 2018, net position changed as follows:

	2019		2018
Beginning Net Position	\$1,071,481		\$1,026,984
Increase (Decrease)	( 51,812)		45,436
Ending Net Position	\$1,019,669		\$1,071,481

## THE DISTRICT'S FUNDS

The following schedule presents a summary of revenues and expenditures for the years ended December 31, 2019 and 2018:

Revenues	2019 Amount	Percent Of Total	2018 Amount	Percent Of Total
911 Fees	\$236,454	94.08%	\$232,113	96.78%
Interest	14,892	0.59%	7,734	0.32%
<b>Total Revenues</b>	<b>\$251,346</b>	<b>100.00%</b>	<b>\$239,847</b>	<b>100.00%</b>

Expenditures	2019 Amount	Percent Of Total	2018 Amount	Percent Of Total
Public Safety	\$201,872	90.00%	\$ 23,478	91.10%
Capital Outlay	22,412	10.00%	170,933	8.90%
<b>Total Expenditures</b>	<b>\$224,284</b>	<b>100.00%</b>	<b>\$194,411</b>	<b>100.00%</b>

## BUDGETARY HIGHLIGHTS

The District's total actual revenues in its general fund exceeded its budgeted revenue by \$28,671 for 2019. The District's total actual expenditures in its general fund were less than its budgeted expenditures by \$49,867 for 2019.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At December 31, 2019 the District had \$148,328 invested in capital assets as follows:

Asset	December 31, 2018 Balance	Additions	Disposals	December 31, 2019 Balance
Building Improvements	\$ 22,823	\$ -	\$ -	\$ 22,823
Machinery and Equipment	268,777	22,412	14,347	276,842
Vehicles	27,210	-	-	27,210
<b>Total Capital Assets</b>	<b>318,810</b>	<b>22,412</b>		<b>326,875</b>
Less: Accumulated Depreciation	( 104,125)	( 88,769)	14,347	(178,547)
<b>Total Capital Assets, Net</b>	<b>\$ 214,685</b>	<b>\$( 66,357)</b>	<b>\$ -</b>	<b>\$ 148,328</b>

## **Debt**

At year end, the District had no liability for any debt or compensated absences.

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

The District's revenues are derived from user fees. Recently implemented legislation has mandated that prepaid wireless cards must pay 911 fees. These additional fees will be paid to the District on a quarterly basis and should provide additional revenue but it is unclear, at this point, how much will be realized.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the following:

Contact Person:      John Burson  
Title:                      President

**RICHLAND PARISH COMMUNICATIONS DISTRICT  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana**

**STATEMENT OF NET POSITION  
 December 31, 2019**

<b>ASSETS</b>	<u>Governmental Activitites</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 857,773
Fees Receivable	26,106
Accrued Interest Receivable	2,757
Net Pension Asset	-
Capital Assets, Net	<u>148,328</u>
Total Assets	1,034,964
<b>Deferred Outflows of Resources</b>	
Resources Related to Pensions	52,512
<b>LIABILITIES</b>	
<b>Liabilities</b>	
Accounts Payable	562
Payroll Taxes Payable	1,227
Retirement Payable	3,931
Net Pension Liability	<u>58,480</u>
Total Liabilities	<u>64,200</u>
<b>Deferred Inflows of Resources</b>	
Resources Related to Pensions	3,607
<b>NET POSITION</b>	
Net Investment in Capital Assets	148,328
Unrestricted	<u>871,341</u>
<b>Total Net Position</b>	<u><u>\$ 1,019,669</u></u>



**RICHLAND PARISH COMMUNICATIONS DISTRICT  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana**

**STATEMENT OF ACTIVITIES  
 For The Year Ended December 31, 2019**

		Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Function/Program Activities					
Government Activities:					
Public Safety	\$ 304,164	\$ 237,460	\$ -	\$ -	\$ (66,704)
		General Revenues:			
				Interest Earned	14,892
				Changes in Net Position	(51,812)
				Net Position - Beginning	1,071,481
				Net Position - Ending	\$ 1,019,669

**RICHLAND PARISH COMMUNICATIONS DISTRICT  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana**

**BALANCE SHEET - GOVERNMENTAL FUNDS  
 December 31, 2019**

	Communications District General Fund
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 857,773
Fees Receivable	26,106
Accrued Interest Receivable	2,757
Total Assets	<u>\$ 886,636</u>
<b>LIABILITIES</b>	
Accounts Payable	\$ 562
Payroll Taxes Payable	1,227
Retirement Payable	3,931
Total Liabilities	<u>5,720</u>
<b>FUND BALANCE</b>	
Unassigned	<u>880,916</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 886,636</u></u>

**RICHLAND PARISH COMMUNICATIONS DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
December 31, 2019**

Governmental Fund Balance	\$ 880,916
<i>Amounts reported for governmental activities in the statement of net position are different</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	148,328
Net pension liability does not require the use of current financial resources and therefore is not reported in the funds.	(58,480)
The net effect of deferred outflows of resources and deferred inflows of resources related to pensions do not require the use of current financial resources and therefore are not reported in the funds.	<u>48,905</u>
Net Position of Governmental Activities	<u><u>\$ 1,019,669</u></u>

**RICHLAND PARISH COMMUNICATION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Rayville, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
For the Year Ended December 31, 2019

**Revenues**

911 Fees	\$ 232,477
Map and Sign Income	3,977
Interest	14,892
Total Revenues	<u>251,346</u>

**Expenditures**

Advertising	86
Auto	805
Capital Outlay	22,412
Equipment Lease & Fees	6,027
Insurance	8,356
Insurance-Employees	11,555
Office Supplies	2,762
Outside Services	40,000
Payroll Taxes	1,191
Professional Fees	10,175
Repairs and Maintenance	18,412
Retirement	9,323
Salary	81,070
Service Provider 1% Admin Fee	2,012
Telephone	6,152
Travel	3,946
Total Expenditures	<u>224,284</u>

**Excess of Revenues over  
Expenditures**

27,062

**Fund Balance, Beginning**

853,854

**FUND BALANCE, ENDING**

\$ 880,916

**RICHLAND PARISH COMMUNICATION DISTRICT  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES  
 For the Year Ended December 31, 2019**

Net Change in Fund Balance		\$ 27,062
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*Amounts reported for governmental activities in the statement of activities are different because:*

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital assets purchases capitalized	22,412	
Depreciation Expense	(88,769)	
		(66,357)

Governmental funds report current year pension contributions as expenditures. However, in the statement of activities, these contributions are reported as deferred inflows of resources and the District's proportionate share of the plans pension expense is reported as pension expense.	(13,523)
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The District's proportionate share of non-employer contributions to the pension plans do not provide current financial resources and are not reported in the governmental funds.	1,006
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Change in Net Position in Governmental Activities	<u>\$ (51,812)</u>
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RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Richland Parish Communications District (the "District") was created by resolution of the Richland Parish Police Jury on January 16, 1990, for the purpose of installation, maintenance and operation of a 911 emergency system in Richland Parish. A board of commissioners consisting of seven members governs the district. The board is appointed by the Richland Parish Police jury and serves four-year terms. The commissioners receive no compensation for their services.

The District complies with accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Government Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent sections of this note.

Basis of Presentation

In June, 1999, the GASB unanimously approved statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the presentation of its funds financial information include, for the first time a Management Discussion and Analysis (MD&A) section providing an analysis of the District's overall financial position and results of operations and financial statements prepared using full accrual accounting for all fund activities. These and other changes are reflected in the accompanying financial statements including the notes to the financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

*Governmental Fund Financial Statements* – The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year end.

Principal revenue sources considered susceptible to accrual are federal grants, interest on investments, sales and income taxes, and lease payments receivable. Some revenue items that are considered measurable and available to finance operations during the year from an accounting perspective are not available for expenditure due to the District's present appropriation system. These revenues have been accrued in accordance with accounting principles generally accepted in the United States of America since they have been earned and are expected to be collected within sixty days of the end of the period.

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Other revenues are considered to be measurable and available only when cash is received by the District. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Fund Accounting

The financial activities of the District are recorded in individual funds, each of which is deemed to be a separate accounting entity. The District uses fund accounting to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Governmental Funds

*General Fund* – The General Fund is the general operating fund for the Richland Parish Communications District. It is used to account for all financial sources and uses of the Communications District, except those required to be accounted for in other funds.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect 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 and expenses during the reporting period. Actual results could differ from those estimates.

Budgets and Budgetary Accounting

The budget for the General Fund is proposed by the Director and formally adopted by the Commissioners. The budget is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgetary amendments involving the transfer of funds from one function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require approval of the Commissioners. At year end, all appropriations lapse.

Cash and Cash Equivalents

Louisiana statutes permit the District to invest in United States' bonds, treasury notes, or certificates, or other obligations of the U.S. Government and agencies of the U.S. Government which are federally insured, and certificates of deposit of state banks having their principal office in the State of Louisiana, or in mutual or trust fund institutions which are registered and which have underlying investments limited to securities of the U.S. Government or its agencies.

The District's policy is to include short-term interest bearing deposits with a maturity of three months or less as cash in the financial statements.

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Valuation of Carrying Amounts of Deposits

Cash is reported at net book value - the year end bank balance plus any deposits in transit and less any outstanding checks that have not cleared the bank as of that date.

Fund Equity

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in government funds. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

*Restricted Fund Balance* – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Commissioners – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Commissioners remove the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned Fund Balance* – This classification reflects the amounts constrained by the Board’s “intent” to be used for specific purposes, but are neither restricted nor committed. The Board and management have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned Fund Balance* – This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Board’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.



RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

All receivables are recorded at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Fixed Assets

Fixed assets of the District are stated at cost and are reported in the government-wide financial statements. Depreciation of all exhaustible fixed assets are charged as an expense against operations. Depreciation is computed using the straight-line method over the estimated useful lives of 3,5,7 or 39 years.

Compensated Absences

Employees accrue from ten to fifteen days of annual leave each year depending on years of service with the Communications District. Annual leave must be used in the year it is earned. Sick leave is accrued six days per year. Upon separation, all unused sick leave lapses.

NOTE 2 – CASH AND CASH EQUIVALENTS

*Custodial Credit Risk – Deposits.* The custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District’s policy to ensure there is no exposure to this risk is to require each financial institution to pledge its’ own securities to cover any amount in excess of Federal Depository Insurance Coverage. 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 District that the fiscal agent bank has failed to pay deposited funds upon demand. Accordingly, the District had no custodial credit risk related to its deposits at December 31, 2019. The District had cash and cash equivalents in demand deposits, totaling \$857,773 at December 31, 2019.

These deposits are stated at cost, which approximates market. 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. Cash per books at year end was \$135,052 and amount of Certificates of Deposits regarded as cash equivalents was \$722,720. Cash and cash equivalents (bank balances other than these backed by the U.S. government) at December 31, 2019, are secured, as follows:

Bank Balances	\$ <u>862,664</u>
FDIC Insurance	500,000
Pledged Securities (uncollateralized)	<u>390,643</u>
Total	\$ <u>890,643</u>

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 3 – PROPERTY AND EQUIPMENT

Capital asset activity for the year ended December 31, 2019 is as follows:

	December 31, 2018			December 31, 2019
	<u>Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u>
Depreciable Assets:				
Building Improvements	\$ 22,823	\$ -	\$ -	\$ 22,823
Vehicles	27,210	-	-	27,210
Machinery & Equipment	<u>268,777</u>	<u>22,412</u>	<u>( 14,347)</u>	<u>276,842</u>
Totals at Historical Cost	318,810	22,412	( 14,347)	326,875
Less Accumulated Depreciation for:				
Building Improvements	( 8,672)	( 586)	-	( 9,258)
Vehicles	( 23,127)	( 1,775)	-	( 24,902)
Machinery & Equipment	<u>( 72,326)</u>	<u>( 86,408)</u>	<u>14,347</u>	<u>( 144,387)</u>
Total Accumulated Depreciation	<u>( 104,125)</u>	<u>( 88,769)</u>	<u>14,347</u>	<u>( 178,547)</u>
<b><u>CAPITAL ASSETS, NET</u></b>	<b><u>\$ 214,685</u></b>	<b><u>\$( 66,357)</u></b>	<b><u>\$ -</u></b>	<b><u>\$148,328</u></b>

Depreciation was charged to the Public Safety function of the District for \$88,769.

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2019 were \$26,106 and consisted of user fees. Based on prior experience, the uncollectible receivables are considered immaterial, thus no provision has been made for such loss in these financial statements.

NOTE 5 - PENSION PLAN - PAROCHIAL RETIREMENT SYSTEM

**Retirement Systems**

**Parochial Employees' Retirement System of Louisiana (System)**

*Plan Description*

The Richland Parish Communications District contributes to the Parochial Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. All permanent employees working at least 28 hours per week are eligible to participate in the System. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS. Section 1901 through 2025 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:1901-2025) and other general laws of the State of Louisiana govern PERS.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - PENSION PLAN - PAROCHIAL RETIREMENT SYSTEM (Continued)

Any member of Plan A who was hired prior to January 1, 2007, can retire providing he/she meets one of the following criteria:

1. Any age after 30 years of creditable service.
2. Age 55 after 25 years of creditable service.
3. Age 60 after 10 years of creditable service.
4. Age 65 after seven years creditable service.

Eligibility for retirement for Plan A members hired on or after January 1, 2007 is as follows:

1. Age 55 after 30 years of creditable service.
2. Age 62 after 10 years of creditable service.
3. Age 67 after seven years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the employee's final average compensation multiplied by his or her years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2018, the Richland Parish Communications District's total payroll for all employees was \$81,000. Total covered payroll was \$81,000. Covered payroll refers to all compensation paid by the Richland Parish Communications District to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 7509 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361, or by visiting the System's website [www.persla.org](http://www.persla.org).

*Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2019, the actual employer contribution rate was 11.50% for Plan A, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Richland Parish Communications District to the System monthly. The Richland Parish Communications District's contributions to the System under Plan A for the year ending December 31, 2019 were \$9,323.

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - PENSION PLAN - PAROCHIAL RETIREMENT SYSTEM (Continued)

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

At December 31, 2019, the Employer reported an asset of \$58,480 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2018 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Richland Parish Communications District's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2018, the Police Jury's proportion was 0.013176%, which was a decrease of 0.001016% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Richland Parish Communications District recognized pension expense of \$22,725 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$9,202). Total pension expense for the Richland Parish Communications District for the year ended December 31, 2019 was \$13,523.

At December 31, 2019, the Richland Parish Communications District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	3,563
Changes in assumption	14,622	-
Net difference between projected and actual earnings on pension plan investments	27,994	-
Changes in employer's portion of beginning net pension liability	407	29
Differences between employer contributions and proportionate share of employer contributions	166	16
Subsequent measurement contributions	9,323	-
<b>Total</b>	<b>52,512</b>	<b>3,608</b>

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

Year ended December 31,	
2020	13,593
2021	7,746
2022	6,145
2023	12,368

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - PENSION PLAN - PAROCHIAL RETIREMENT SYSTEM (Continued)

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2018, are as follows:

Valuation Date	December 31, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.50% (net of investment expense, including inflation)
Expected remaining service lives	4 years
Projected salary increases	4.75%
Inflation Rate	2.40%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.73% for the year ended December 31, 2018.

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - PENSION PLAN - PAROCHIAL RETIREMENT SYSTEM (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real Assets	2%	0.11%
Totals	100%	5.43%
Inflation		2.00%
Expected arithmetic nominal return		7.43%

*Discount Rate*

The discount rate used to measure the total pension liability was 6.50% for Plan A and 6.50% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Richland Parish Communications District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Richland Parish Communications District's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	124,195	58,480	3,547

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - PENSION PLAN - PAROCHIAL RETIREMENT SYSTEM (Continued)

*Payables to the Pension Plan*

These financial statements include a payable to the pension plan of \$3,931, which is the legally required contribution due at December 31, 2019. This amount is recorded in accrued expenses.

*Plan Fiduciary Net Position*

Detailed information about the Plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Audit Report at [www.persla.org](http://www.persla.org).

NOTE 6 - FEDERALLY ASSISTED PROGRAMS

The Richland Parish Communications District has no federally financial assisted programs so therefore, no schedule of federally assisted program activity has been presented in accordance with the Office of Management and Budget's Uniform Guidance.

NOTE 7 - LITIGATION

The District had no pending or threatened litigation as of December 31, 2019.

NOTE 8 - COMPENSATION FOR THE BOARD OF COMMISSION

The members of the Commission for the Richland Parish Communications District receive no compensation.

NOTE 9 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Variances

When comparing budget to actual amounts for the year ended December 31, 2019, there was a favorable variance in the General fund and Equipment Reserve fund for revenues and expenditures being less than 5%.

NOTE 10 – LEASES

The District has no operating leases as of December 31, 2019. At the expiration of the lease in October 2013, the District continued to lease the equipment on a month to month basis at the original lease price. During the year, this system was replaced and no longer in service. The District is still paying for line expenses coming into the facility, which was \$5,540 for 2019.

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – IMPLEMENTATION OF WIRELESS 911 SYSTEM

The 911 Communication District received \$42,492 in 2019 from landline telephone providers and \$189,985 in 2018 from wireless telephone providers for a total of \$232,477 in emergency telephone service charges for 2019. In compliance with FCC order no. 94-102, the District has been implementing the wireless 911 system in two phases.

Phase I displays the wireless 911 caller's telephone number, active tower address, and the direction of the caller from the wireless tower being utilized. Phase II is intended to display the wireless 911 caller's location on a digital map display with a 125 meter accuracy level. Phase I and II have been fully implemented.

Phase II was completed in 2006 for Sprint/Nextel, T-Mobile, and AT&T/Cingular. Alltel deployed the necessary equipment to provide Phase II information and was completed in 2007.

The landline service has been fully implemented in prior years. The total expenditures for 2019 related to the District were \$234,819 which, other than those mentioned above, were used solely for operation of the implemented services.

NOTE 14 – RISK MANAGEMENT

The District is exposed to various risks related to torts, damage to, and destruction of assets; errors and omissions, injuries to employees and natural disasters. The District has an employee fidelity bond in the amount of \$10,000 and a Board of Directors' errors and omissions insurance policy (with a limit of \$1,000,000) to reduce risk exposure.

NOTE 15 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through February 28, 2019, which the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure.



**RICHLAND PARISH COMMUNICATION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Budget and Actual  
For the Year Ended December 31, 2019**

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<b>Revenues</b>				
911 Income	\$ 215,000	\$ 207,450	\$ 232,477	\$ 25,027
Map and Sign Income	2,200	4,025	3,977	(48)
Interest	2,000	11,200	14,892	3,692
Total Revenues	<u>219,200</u>	<u>222,675</u>	<u>251,346</u>	<u>28,671</u>
<b>Expenditures</b>				
Advertising	-	75	86	(11)
Auto	600	850	805	45
Capital Outlay	170,000	71,400	22,412	48,988
Equipment Lease & Fees	9,840	5,900	6,027	(127)
Insurance	10,000	7,900	8,356	(456)
Insurance-Employees	11,210	11,600	11,555	45
Office Supplies	4,000	3,165	2,762	403
Outside Services	40,000	40,000	40,000	-
Payroll Taxes	1,300	1,200	1,191	9
Posts & Materials	2,700	500	-	500
Professional Fees	10,500	10,700	10,175	525
Repairs and Maintenance	19,000	17,000	18,412	(1,412)
Retirement	9,800	10,150	9,323	827
Salary	81,000	81,600	81,070	530
Service Provider 1% Admin Fee	2,000	1,800	2,012	(212)
Telephone	6,000	6,000	6,152	(152)
Training	4,000	1,000	-	1,000
Travel	4,000	3,300	3,946	(646)
Total Expenditures	<u>385,950</u>	<u>274,065</u>	<u>224,284</u>	<u>49,867</u>
Excess (Deficiency) of Revenues Over Expenditures	(166,750)	(51,390)	27,062	78,538
<b>Fund Balance (Deficit) at Beginning of Year</b>	<u>853,854</u>	<u>853,854</u>	<u>853,854</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 687,104</u>	<u>\$ 802,464</u>	<u>\$ 880,916</u>	<u>\$ 78,538</u>

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO  
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED DECEMBER 31, 2019

		<u>Salary/Reimbursement</u>
Garth Sullivan, Administrator	(Salary)	\$ 41,675
	(Training)	850
	(Travel-Hotel & Meals)	3,740
	(Mileage)	285
	(Health Insurance)	5,591
	(Retirement 11.5%)	4,793
		<u>\$ 56,934</u>

**Schedule II**

RICHLAND PARISH COMMUNICATIONS DISTRICT  
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY  
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Fiscal Year</u>	<u>Agency's proportion of the net pension liability (asset)</u>	<u>Agency's proportionate share of the net pension liability (asset)</u>	<u>Agency's covered payroll</u>	<u>Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
2015	0.01053%	\$ 2,880	\$ 40,392	7.13%	99.15%
2016	0.01134%	\$ 29,837	\$ 64,996	45.91%	92.23%
2017	0.01229%	\$ 25,320	\$ 72,910	34.73%	94.15%
2018	0.01216%	\$ (9,026)	\$ 74,844	-12.06%	101.98%
2019	0.01318%	\$ 58,480	\$ 81,000	72.20%	88.86%

Amounts presented were determined as of the measurement date (previous fiscal year end).

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

**Schedule III**

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Fiscal Year</u>	<u>(a) Statutorily required contribution</u>	<u>(b) Contributions in relation to the statutorily required contribution</u>	<u>(a-b) Contribution deficiency</u>	<u>Agency's covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
2015	\$ 9,424	\$ 9,424	\$ -	\$ 64,996	14.50%
2016	\$ 9,478	\$ 9,478	\$ -	\$ 72,910	13.00%
2017	\$ 9,356	\$ 9,356	\$ -	\$ 74,844	12.50%
2018	\$ 9,315	\$ 9,318	\$ -	\$ 81,000	11.50%
2019	\$ 9,323	\$ 9,323	\$ -	\$ 81,070	11.50%

Amounts presented were determined as of the end of the fiscal year.

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

INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES

To The Board of Commissioners of the Richland Parish Communications District and  
the Louisiana Legislative Auditor:

I have performed the procedures enumerated below, which were agreed to by the Richland Parish Communications District and the Louisiana Legislative Auditor (the specified parties), on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2019, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management 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 year for materials 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 R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures were made during the year for materials and supplies exceeding \$30,000, and no expenditures were made for public works exceeding \$154,450.

*Code of Ethics for Public Officials and Public Employees*

2. Obtain a list of the immediate family members of each board member as defined by R.S. 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 interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

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

### *Budgeting*

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

Management provided me with a copy of the original budget. Management represented that there was one amendment to the budget during the year.

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

I traced adoption of the original budget to documentation in the minutes of the meeting of the District's commissioners held on December 27, 2018. Management represented that there was one amendment 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 exceeded 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 exceeded 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. Actual revenues exceeded budgeted revenues. Expenditures for the year did not exceed budgeted amounts by more than 5%.

### *Accounting and Reporting*

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

- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

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

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

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

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

The District's policies and procedures state that the chairman of the District's Board of Commissioners must approve all disbursements, with subsequent approval by the full board. Documentation supporting each of the six selected disbursements included the signature of the chairman of the Board of Commissioners. In addition, approval by the full commission for each of the disbursements was traced to the District's minute book.

### *Meetings*

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the 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. The District complied with this requirement.

*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 copies of all bank deposit slips for the fiscal 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, advances, 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 District's report was submitted timely.

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).

Management represented that the District entered into no contracts during the fiscal year that was subject to the public bid law.

*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 May 19, 2019, did not include 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  
February 28, 2020

*David M. Nault, CPA (APAC)*

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

Section I - Financial Statement Findings

No findings were reported under this section.

RICHLAND PARISH COMMUNICATIONS DISTRICT  
RAYVILLE, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2019

Section I - Financial Statement Findings

18-1 Condition:

During the year, Richland Parish Communications District replaced it's 911 communication system for \$186,000 but did not request bids according to Louisiana bid laws.

Criteria:

According to Louisiana Public Bid Law, any purchase of equipment over \$154,450 must advertise for and receive written bids from vendors.

Effect:

Not receiving bids for purchases of \$154,450 puts the entity in violation of the Louisiana Public Law.

Recommendation:

I recommend that the Board and management review all current and future purchases to determine whether or not the require bids.

Response:

The Board and management are aware of the Bid Law violation and will follow all parts of the Louisiana Public Bid law in the future.



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

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana government agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution.

The completed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor

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

February 25, 2020 (Date Transmitted)

David M. Hartt, CPA (APAC)  
PO Box 1332  
West Monroe, LA 71294

In connection with your review of our financial statements as of December 31, 2019 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 February 25, 2020

**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 [X] No [ ]

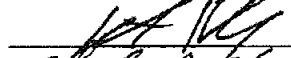
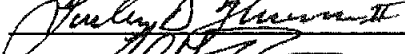
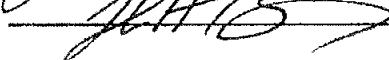
**Advances and Bonuses**

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 [X] 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.

	Secretary	<u>2-25-2020</u>	Date
	Treasurer	<u>2-25-2020</u>	Date
	President	<u>02-25-2020</u>	Date