

RICHLAND PARISH COMMUNICATION DISTRICT
A Component Unit of the
RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA
Component Unit Financial Statements
For the Year Ended December 31, 2016

With Supplemental Information Schedules

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A Professional Accounting Corporation
2213 Liberty Street
Monroe, Louisiana 71201

RICHLAND PARISH COMMUNICATION DISTRICT

A Component Unit of the
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Component Unit Financial Statements
For the Year Ended December 31, 2016
With Supplemental Information Schedules

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To the Board of Commissioners
Richland Parish Communication District
Richland Parish Police Jury
Rayville, Louisiana

Independent Accountant's Review Report

Report on the Financial Statements

I have reviewed the accompanying financial statements of the business-type activities of the Richland Parish Communication District, State of Louisiana, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 2016, which collectively comprise the District's basic financial statements, listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Richland Parish Communication District. 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

The management of the Richland Parish Communication District is responsible for the preparation and fair presentation of these 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 engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services of the American Institute of Certified Public Accountants. 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 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 conformity 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 following supplementary information be presented to supplement the basic financial statements:

Budgetary Comparison Schedule
Management's Discussion and Analysis

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. I have not audited or reviewed such required supplementary information, and, accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on it.

I did not perform a compilation, review or audit of the Budgetary Comparison Schedule, and, accordingly, do not express an opinion on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Management Discussion and Analysis, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic or historical content.

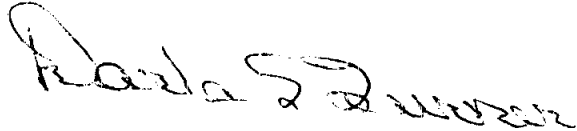
Other Supplementary Information

The accompanying schedule of compensation, benefits and other payments to the administrator, agency head, political subdivision head or chief executive officer and is required by the Louisiana Revised Statute 24:513(A)(3)(Act 706 of 2014) and is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. I have not

performed a compilation, review or audit the supplementary information and, accordingly, do not express an opinion on such information.

In accordance with the provisions of state law, I have issued a report, dated June 24, 2017, on the results of my agreed-upon procedures.

I have not compiled, reviewed or audited the Other Supplementary Information in addition to the above name schedules. Accordingly, I do not express an opinion on such information.

A handwritten signature in black ink that reads "Darla S. Turner". The signature is written in a cursive style with a large initial 'D'.

DARLA S. TURNER
CERTIFIED PUBLIC ACCOUNTANT
Monroe, Louisiana
June 24, 2017

RICHLAND PARISH COMMUNICATION DISTRICT

A Component Unit of the

RICHLAND PARISH POLICE JURY

Statement of Net Position

December 31, 2016

ASSETS

Current assets:

Cash and cash equivalents	\$	986,481
Accrued interest receivable		396
Fees receivable		22,367
Total current assets		<u>1,009,244</u>

Noncurrent assets:

Property, plant and equipment(net of accumulated depreciation)		24,924
Total noncurrent assets		<u>24,924</u>

Total Assets 1,034,168

LIABILITIES

Current liabilities:

Payroll taxes payable		719
State withholding		430
Retirement payable		3,815
Total Liabilities		<u>4,964</u>

NET POSITION

Invested in capital assets, net of related debt		24,924
Net Position-unrestricted		<u>1,004,280</u>
Total Net Position	\$	<u><u>1,029,204</u></u>

RICHLAND PARISH COMMUNICATION DISTRICT
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RICHLAND PARISH POLICE JURY
Statement of Revenues, Expenses and Changes in Net Position
December 31, 2016

Operating revenues:	
911 fees	\$ 239,141
Map and sign income	684
Total operating revenues	\$ 239,825
Operating expenses:	
AT&T lease	52,836
Salary	72,910
Outside services	20,000
Depreciation	3,321
Advertising	-
Repairs and maintenance	2,537
Office supplies	1,485
Telephone	8,502
Retirement	9,478
Professional fees	6,021
Insurance	7,841
Insurance-Employee	8,608
Payroll taxes	1,234
Automobile	482
Posts and materials	83
Total operating expenses	195,338
Operating income	44,487
Nonoperating revenues(expenses)	
Interest and dividend earnings	2,375
Total nonoperating revenue(expenses)	2,375
Change in net position	46,862
Total net position-beginning	982,342
Total net position-ending	\$ 1,029,204

RICHLAND PARISH COMMUNICATION DISTRICT

A Component Unit of the

RICHLAND PARISH POLICE JURY

Statement of Cash Flows, Proprietary Fund Type

For the Year Ended December 31, 2016

Cash Flows From Operating Activities

Receipts from customers and users	\$ 217,458
Payments to suppliers for goods and services	(99,787)
Payments to employees and fringes	(93,317)
Net Cash Provided by Operating Activities	<u>24,354</u>

Cash Flows From Capital and Related Financing Activities

Purchases of capital assets	<u> </u>
Net Cash Provided (used) by Capital and Related Financing Activities	<u> -</u>

Cash Flows From Investing Activities

Interest and dividends received	<u>2,201</u>
Net Cash Provided (used) by Investing Activities	<u>2,201</u>

Net Increase in Cash and Cash Equivalents

26,555

Cash and Cash Equivalents, Beginning of Year

959,926

Cash and Cash Equivalents, End of Year

\$ 986,481

**Reconciliation of Operating Income to New Cash Provided (used)
by Operating Activities**

Operating income	\$ 44,487
Depreciation expense	<u>3,321</u>
(Increase) decrease in accounts receivable	(22,367)
(Increase) decrease in prepaid expense	-
Increase (decrease) in accounts payable	(1,087)
Other adjustments	<u> </u>
Total Adjustments	<u>(20,133)</u>

Net Cash Provided by Operating Activities

\$ 24,354

RICHLAND PARISH COMMUNICATION DISTRICT
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RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2016

INTRODUCTION

Richland Parish Communication 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 a four-year term. The commissioners receive no compensation for their services.

GASB Statement No. 14, *The 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 Richland Parish Communication District is considered a component unit of Richland Parish Police Jury. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Richland Parish Communication District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. All individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements. The District is reported as a proprietary fund with no governmental funds.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Proprietary Fund is accounted for on a flow of economic resources, measurement focus. 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.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Revenues:

Wireline

On November 6, 1990 the voters of Richland Parish approved a levy not to exceed 5% of the highest tariff rate approved by the Public Service Commission, on each private and commercial telephone to fund the enhanced 911 emergency telephone services. Beginning January 1, 1991 a service charge of \$.84 per residential and \$1.68 per commercial telephone

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Notes to the Financial Statements (Continued)

line was collected. The telephone companies remit monthly collections (less an administrative fee) to the District by the fifteenth (15th) day of the following month.

Wireless

On December 12, 2005 a board resolution was approved to begin collection of .85 (eighty-five cents) per wireless phone service. This requires the cellular and broadband PCS licensees and certain wireless licensees to initiate action for the provision of Phase I E-911 service (as defined in the FCC Order), which will enable such licensees to relay a caller's mobile directory number information and the location of a cell site receiving a 911 call to the designated Communications District. Each wireless phone company operating within Richland Parish was notified and began remitting in May, 2006.

Expenses

The District records expenses when the liability has been incurred.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

C. Deposits and Investments

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, and long-term investments with original maturities of three months or less from the date of acquisition. State law and the District's investment policy allow

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Notes to the Financial Statements (Continued)

the entity to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the District are reported at fair value.

D. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements

E. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the Statement of Net Assets. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

All capital assets, other than land, are depreciated using the MACRS method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Building Improvements	39 years
Furniture and fixtures	7 years
Equipment	5 to 7 years

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Notes to the Financial Statements (Continued)

F. Compensated Absences

The District has the following policy relating to vacation and sick leave:

Vacation leave is accrued on the basis of length of service:

1 to 10 years	10 days per year
10 and over	15 days per year

This may not be accumulated from year to year. Upon separation, payment for the accrued leave up to the date of separation shall be paid.

Sick leave is accrued 6 days per year. Employees who resign or who are terminated shall not receive pay for accrued sick leave.

The District's recognition and measurement criteria for compensated absence follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the employees earn the benefits if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

1. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.

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Notes to the Financial Statements (Continued)

2. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

No accrual has been based upon (a) above.

G. Long-term Obligations

The district has no long-term obligations as of December 31, 2016.

H. Estimates

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET INFORMATION: The District uses the following budget practices:

Preliminary budget for the ensuing year is prepared by the president during November of each year. At the December meeting the budget is available for public inspection and is approved prior to the end of the meeting. All annual appropriations lapse at year-end.

The budget comparison statements included in the accompanying financial statements reflect the original adopted budget including all amendments made during the year.

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Notes to the Financial Statements (Continued)

3. CASH AND CASH EQUIVALENTS

At December 31, 2016, the District has cash and cash equivalents (book balances) totaling \$986,441 as follows:

Demand Deposits	\$ 100
Interest-bearing demand deposits	545,707
Time Deposits	<u>440,674</u>
Total	<u>\$986,481</u>

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. 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.

At December 31, 2016, the District has \$986,481 in deposits (book balances). These deposits are secured from risk by federal deposit insurance from two banks in the amount of \$500,000 and pledged securities in the amount of \$765,323.

4. RECEIVABLES

The receivables of \$22,763 at December 31, 2016, are as follows:

Accrued interest	\$ 396
Fees receivable	<u>22,367</u>
Total	<u>\$22,763</u>

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Notes to the Financial Statements (Continued)

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2015, for the District as follows:

	Balance 12/31/2015	Additions	Deletions	Balance 12/31/2016
Capital assets being depreciated:				
Building Improvements	\$ 22,823	\$ -	\$ -	\$ 22,823
Machinery and equipment	53,824	-	-	53,824
Vehicle	27,210	-	-	27,210
Total capital assets being Depreciated	<u>103,857</u>	-	-	<u>103,857</u>
Less accumulated depreciation for:				
Building Improvements	6,914	586	-	7,500
Machinery and equipment	50,895	960	-	51,855
Vehicle	17,802	1,775	-	19,577
Total being depreciated, net	<u>\$28,246</u>	<u>(\$3,321)</u>	-	<u>\$24,925</u>

6. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$4,964 at December 31, 2016, are as follows:

	<u>Total</u>
State withholding	\$ 430
Payroll liabilities	719
Retirement	<u>3,815</u>
Total	<u>\$4,964</u>

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Notes to the Financial Statements (Continued)

7. RETIREMENT SYSTEMS

Plan Description: Substantially all employees of the Richland Parish Communication District are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All full time employees of the District are members of Plan A. All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy: Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 13.00% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge

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Notes to the Financial Statements (Continued)

Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District's contributions to the System under Plan A for the years ending December 31, 2016, 2015 and 2014, were \$9,478, \$9,460 and 6,498, equal to the required contributions for each year.

8. LEASES

The District has no operating leases as of December 31, 2016. 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. This arrangement will continue into 2017 until such time as new equipment is purchased and operating.

**9. RESERVED AND DESIGNATED RETAINED
EARNINGS/FUND BALANCES**

The District has reserved net assets of \$436,406 for the replacement of equipment for 911 purposes. Also the District has marked funds for future wireless transition.

**10. ADDENDA TO FINANCIAL REPORT REQUIRED BY LRS 33:9101 ET
SEQ**

In accordance with LRS 33:9101 et seq. and the Legislative Auditor Memorandum dated March 22, 2000, the following is a summary of revenues derived from wireless service charges, how such funds were expended, and the progress of implementation.

According to the statute, the District is to collect the tax from the providers of wireless communications. The proceeds of the tax are restricted in use for payment of service suppliers' and the District's costs associated with the implementation of Phase I and Phase II enhancements required by the FCC. Once these expenditures have been made and the system implementation is complete, the proceeds become unrestricted and may be used for any lawful purpose of the District. The Revised Statutes further provide that

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Notes to the Financial Statements (Concluded)

parishes, such as Richland Parish, with a population of between 20,000 and 30,000 (from the latest census) and wireless service providers in the District shall complete all necessary enhancements for wireless 911 service within eighteen months of the initial levy of the service charge. The collection of the Wireless E911 tax is authorized by Louisiana Revised Statute 33:9109. As of December 31, 2012, the Richland Parish Communication District had received a total of \$1,575,362 with the first charge to wireless customers being in April, 2006 and the first stream of revenues coming to the District in May, 2006. Wireless service providers were notified by letter, June 8, 2006, that all action necessary to implement the enhancements should be completed within six months excluding extension requests. As of December 31, 2012, Phase I and Phase II were complete.

11. 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.

12. 2016 BUDGET

The 2016 District budget includes an estimate of \$314,000 for the purchase of the new 911 system, training, support and peripheral equipment.

13. BOARD MEMBERS

The town of Rayville elected Sheriff Gary Gilley in December, 2015 to replace Sheriff Lee Harrell. There is a six month transition period after the election. Therefore, Sheriff Gary Gilley began serving on the Board of Directors on July 1, 2016. From January 1, 2016 until June 30, 2016, Sheriff Lee Harrell continued on the Board.

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 Rayville, Louisiana

Statement of Revenues, Expenses and Changes in Net Position
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues				
911 income	\$ 230,000	\$ 218,000	\$ 239,141	\$ 21,141
Map and sign income	1,600	700	684	(16)
Miscellaneous income	500	-	-	-
Total Revenues	\$ 232,100	\$ 218,700	239,825	21,125
Expenditures				
Advertising	100	-	-	-
Automobile expense	2,000	400	482	(82)
Depreciation	25,000	3,300	3,321	(21)
Equipment lease	25,000	53,000	52,836	164
Line fees	-	-	-	-
Insurance	10,000	7,900	7,841	59
Insurance-Employee medical	-	8,600	8,608	(8)
Office supplies	1,500	1,600	1,485	115
Outside services	20,000	20,000	20,000	-
Payroll taxes	1,100	1,300	1,234	66
Post and materials	6,000	100	83	17
Professional fees	7,000	6,300	6,021	279
Repairs and maintenance	7,500	2,600	2,537	63
Retirement	10,218	9,500	9,478	22
Salary	78,600	73,000	72,910	90
Telephone	7,000	8,500	8,502	(2)
Training	12,000	-	-	-
Travel	1,000	-	-	-
Total operating expenses	214,018	196,100	195,338	762
Operating income	18,082	22,600	44,487	21,887
Nonoperating revenues (expense)				
Interest and dividend earnings	2,500	2,400	2,375	(25)
Capital outlay	(239,625)	-	-	-
Total non-operating revenue(expense)	(237,125)	2,400	2,375	(25)
Change in Net Position	(219,043)	25,000	46,862	21,862
Net assets-beginning of year	982,342	982,342	982,342	
Net assets-end of year	\$ 763,299	\$ 1,007,342	\$ 1,029,204	\$ 21,862

RICHLAND PARISH COMMUNICATION DISTRICT

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RICHLAND PARISH POLICE JURY

**Schedule of Compensation Paid to Board Members
For the Year Ended December 31, 2016**

Board Member

David Knight - Chairman

Ms. Willie Anderson, Secretary

John Burson, Treasurer

Brent Smart

Stacy Hutchinson

John L., Smith

Lee Harrell, Sheriff (Term expired June 30, 2016)

Gary Gilley, Sheriff

The Board Members receive no compensation.

LOUISIANA ATTESTATION QUESTIONNAIRE
December 31, 2016

Darla S. Turner, CPA
2213 Liberty Street
Monroe, Louisiana 71201

In connection with your review of our financial statements as of December 31, 2016 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 December 31, 2016.

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.

<u>William Anderson</u>	Secretary	<u>May 15, 2017</u>	Date
<u>[Signature]</u>	Treasurer	<u>5/15/2017</u>	Date
<u>Phyllant Knight</u>	President	<u>5/15/2017</u>	Date

RICHLAND PARISH COMMUNICATION DISTRICT

A Component Unit of the

RICHLAND PARISH POLICE JURY

**SUPPLEMENTARY INFORMATION IN ACCORDANCE WITH
LOUISIANA REVISED STATUTE 24:513(A)(3)(ACT 706 OF 2014)**

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO ADMINISTRATOR

Administrator from January 1, 2016 to December 31, 2016: Garth Sullivan

Salary	\$	39,568	
Benefits-health insurance		4,253	
Benefits-retirement		8,972	Employee and Employer contributions

Assistant Administrator from January 1, 2016 to December 31, 2016: Elizabeth D. Lewis

Salary	\$	33,342	
Benefits-health insurance		4,355	
Benefits-retirement		7,433	Employee and Employer contributions

Board of Directors, Chairman from January 1, 2016 to December 31, 2016: David Knight

Reimbursements	\$	54	
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RICHLAND PARISH COMMUNICATION DISTRICT

RICHLAND PARISH POLICE JURY

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Management of the Richland Parish Communications District:

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Richland Parish Communications District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Richland Parish Communications District's compliance with certain laws and regulations during the year ended December 31, 2016, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I 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 38:2211-2296 (the public bid law) R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable.

My review of expenditure totals and the detailed general ledger revealed no purchases of materials and supplies exceeding \$30,000. No individual expenditure for or exceeding \$150,000 for public works was noted.

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 me 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 me with the required list.

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.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

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

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

I traced the adoption of the original budget to the minutes of a meeting held on December 30, 2015, which indicated that the budget had been adopted by the Board of Commissioners of the Richland Parish Communications District by a unanimous vote of those present. The original budget was amended and approved at the December 27, 2016 board meeting.

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.

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

A budget to actual schedule was presented in the supplementary information in the financial statements.

8. Randomly select 6 disbursements made during the period under examination and:

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

I 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

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

I examined supporting documentation for each of the selected disbursements and found that the payments were for the proper amounts and made to the correct payees; were properly coded to the correct general ledger accounts; and received approval from the accountant.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law).

Richland Parish Communication District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. There are notices placed on a specific board on the door of the 911 office in Rayville.

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.

I inspected the detailed general ledger for the period under examination and noted no deposits or which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

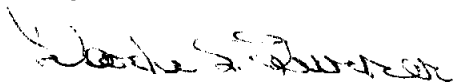
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts. In addition, I inquired of the Chairman. He informed me that there were no bonuses, advances or gifts to employees during the period under review.

The review for the period ended December 31, 2016 did not include any comments or unresolved matters.

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

This report is intended solely for the use of management of Richland Parish Communications 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.



DARLA S. TURNER

June 24, 2016

RICHLAND PARISH COMMUNICATION DISTRICT

A Component Unit of the

RICHLAND PARISH POLICE JURY

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2016

SUMMARY OF ACCOUNTANT'S RESULTS:

1. My accountant's report expresses that there are no material modifications that should be made to the financial statements for them to be in conformity with the accounting principles generally accepted in the United States of America.
2. There were no findings and questioned costs for the year ended December 31, 2016.
3. There were no federal awards.

MANAGEMENT LETTER

There was no management letter issued for the year ended December 31, 2016.

RICHLAND PARISH COMMUNICATION DISTRICT

A Component Unit of the

RICHLAND PARISH POLICE JURY

Schedule of Prior Year Findings and Questioned Costs

For the Year Ended December 31, 2016

SUMMARY OF ACCOUNTANT'S RESULTS

There were no findings or questioned costs in 2015.