

**NATCHITOCHE PARISH  
COMMUNICATIONS DISTRICT  
d/b/a Natchitoches E911  
(a component unit of the Natchitoches Parish Government)  
Natchitoches, Louisiana**

**FINANCIAL REPORT  
For the year ended December 31, 2022**

**NATCHITOCHE PARISH COMMUNICATIONS DISTRICT**  
**d/b/a Natchitoches E911**  
**Natchitoches, Louisiana**

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# Dees Gardner, Certified Public Accountants, LLC

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of the  
Natchitoches Parish Communications District  
Natchitoches, Louisiana

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities and the general fund of the Natchitoches Parish Communications District, a component unit of the Natchitoches Parish Government, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Based on our audit, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the Natchitoches Parish Communications District, as of December 31, 2022, and the respective changes in financial position thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, listed as required supplementary information (Part I) in the table of contents be presented to supplement the basic financial statements. 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplemental Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Natchitoches Parish Communications District's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer and the Supplementary Information in Accordance with Louisiana Revised Statute 33:9101E as listed in the table of contents as "Other Supplemental Information" are presented for purposes of additional analysis and are not required parts of the basic financial statements.

Such information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2023, on our consideration of the Natchitoches Parish Communications District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and in considering the Natchitoches Parish Communications District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 19, 2023, on the results of our state-wide agree-upon procedures performed 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*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state-wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

*Dees Gardner, Certified Public Accountants, LLC*

Mansfield, Louisiana  
June 19, 2023

REQUIRED SUPPLEMENTAL INFORMATION (PART I)

**NATCHITOCHEES PARISH COMMUNICATIONS DISTRICT**  
**d/b/a Natchitoches E911**  
**Natchitoches, Louisiana**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2022

As management of the Natchitoches Parish Communications District, Louisiana, we offer the readers of the Communications District's financial statements this narrative overview and analysis of the financial activities of the Natchitoches Parish Communications District as of and for the year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with the Communications District's basic financial statements and supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

The Communications District was determined to be a component unit of the Natchitoches Parish Policy Jury. The accompanying financial statements present information only on the funds maintained by the Natchitoches Parish Communications District.

### **Financial Highlights**

The Natchitoches Parish Communications District experienced an increase in its net position of \$24,227 (0.46%) during the year ended December 31, 2022, compared to an increase of \$7,156 (0.14%) for year ended December 31, 2021. At December 31, 2022, the assets of the Communications District exceeded its liabilities by \$5,276,878 compared to \$5,252,651 at December 31, 2021.

Communication fees charged increased \$5,721 to \$587,968 at December 31, 2022, from \$582,247 in December 31, 2021.

The Communications District's total expenses for public safety were \$577,596 during the year ended December 31, 2022, compared to \$595,324 during year ended December 31, 2021. This is a decrease of \$17,728 or 2.98% for the current year compared to a \$87,991 for year ended December 31, 2021.

The Communications District's governmental funds report total ending fund balance this year is \$1,755,661, an increase of \$149,602 over the prior year ending fund balance of \$1,606,059.

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

This Management Discussion and Analysis document introduces the Natchitoches Parish Communications District's basic financial statements. The Communications District's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements include two kinds of financial statements that present different views of the Communications District—the **Government-wide Financial Statements** and the **Governmental Fund Financial Statements**. These financial statements also include the **Notes to the Financial Statements** that explain some of the information in the financial statements and provide additional detail. This report also contains additional required supplementary information—a budgetary schedule—in addition to the basic financial statements. These components are described below:

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Natchitoches Parish Communications District's finances in a manner similar to a private-sector business. The government-wide financial statements include two statements:

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

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

**Governmental Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Natchitoches Parish Communications District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Natchitoches Parish Communications District has one governmental fund.

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

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

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

**Other Supplemental Information.** The schedule of compensation, benefits and other payments to agency head or chief executive officer is presented to fulfil the requirements of Louisiana Revised Statute 24:513(A)(3). There is also supplementary information to comply with Louisiana Revised Statute 33:9109E.

## **Government-wide Financial Analysis**

### Net Position

The comparison of net position from year to year serves to measure a government's financial position. As of December 31, 2022, the Communications District's assets exceed its liabilities by \$5,276,878 (net position).

Approximately 67% of the Communications District's net position reflects its investment in capital assets (communications equipment, digital mapping system, furniture and fixtures, a vehicle and the Natchitoches Communication Center); less any related debt used to acquire those assets that is still outstanding. The Communications District has no debt related to capital assets. These capital assets are not available for future spending. At December 31, 2022, \$3,521,217 of the Communications District's net position reflects capital assets with a historical cost of \$4,536,975 less accumulated depreciation of \$1,015,759.

Unrestricted net position of \$1,755,661 or 33% of total net position as of December 31, 2022, may be used to meet the ongoing obligations to the citizens of Natchitoches Parish Communications District.

Total liabilities for the Communications District decreased by \$8,644 from 2021. The following table provides a summary of the Communications District's net position:

<b>ASSETS</b>	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Cash and cash equivalents	\$ 659,277	\$ 1,515,808
Investments	1,014,957	-
Accounts receivable	100,892	120,721
Prepaid insurance	8,930	6,569
Utility deposit	200	200
Capital assets, net of accumulated depreciation	3,521,217	3,646,592
<b>TOTAL ASSETS</b>	<u>5,305,473</u>	<u>5,289,890</u>
<b>LIABILITIES</b>		
Accounts and other payables	28,595	37,239
<b>TOTAL LIABILITIES</b>	<u>28,595</u>	<u>37,239</u>
<b>NET POSITION</b>		
Net investment in capital assets	3,521,217	3,646,592
Unrestricted	1,755,661	1,606,059
<b>TOTAL NET POSITION</b>	<u>\$ 5,276,878</u>	<u>\$ 5,252,651</u>

Changes in net position

Comparative data for government-wide information is presented as it is accumulated and is presented to assist analysis in future years. The following schedule compares revenues and expenses for the current and previous years.

Note that program revenues, which consist of telephone tariff charges, covered 97.7% of the Communications District's operating expenses for the year ended December 31, 2022.

The function of the Communications District is public safety. Total expense decreased \$17,728 to \$577,596 for year ended December 31, 2022, compared to a \$595,324 in total expenses from the prior year. Of the total costs, depreciation on the equipment and buildings was \$125,375 or 21.66% of total expenses for the year ended December 31, 2022 compared to \$125,375 or 21.02% for the year ended December 31, 2021. A Summary of the Statement of Activities is as follows:

	<u>For year end December 31, 2022</u>	<u>For year end December 31, 2021</u>
<b>Revenue</b>		
Program revenues:		
Charges for services	\$ 587,968	\$ 582,247
Capital grants and contributions	-	6,813
General revenues		
Interest/Miscellaneous	13,855	13,420
Total revenues	<u>601,823</u>	<u>602,480</u>
<b>Expenses</b>		
Public Safety	<u>577,596</u>	<u>595,324</u>
Total expenses		
Increase (decrease) in net position	24,227	7,156
Net position, beginning of year	5,252,651	5,245,495
Net position, end of year	<u>\$ 5,276,878</u>	<u>\$ 5,252,651</u>

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

## **General Fund Budgetary Highlights**

Formal budgetary integration is employed as a management control device during the fiscal year. The budget policy of the Communications District complies with state law, as amended and as set forth in Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LSA – R.S. 39:1301 et seq.). The Communications District amended the original budget to increase revenues and decrease expenses. Actual adjusted revenues were more than budgeted amounts by \$2,329 (0.39%). Actual expenditures were more than budgeted amounts by \$4,792 (1.07%).

## **Capital Asset and Debt Administration**

Capital assets. The Natchitoches Parish Communications District's investment in capital assets for its governmental activities as of December 31, 2022, totaled \$3,521,217 (net of accumulated depreciation of \$1,015,759). There were no additions for the current year.

Long-term debt. The Natchitoches Parish Communications District has no debt outstanding.

## **Economic Factors and Next Year's Budget**

For the fiscal year ending December 31, 2023, the following factors were considered when the budget was prepared:

- Program revenues of charges for services will slightly decline.
- Other expenditures are expected to remain steady with the prior year.

## **Requests for Information**

This financial report is designed to provide a general overview of the Natchitoches Parish Communications District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Kim Tolliver, Director, P. O. Box 1411, Natchitoches, Louisiana 71458.

## BASIC FINANCIAL STATEMENTS

**NATCHITOCHE PARISH COMMUNICATIONS DISTRICT**  
**d/b/a Natchitoches E911**  
**Natchitoches, Louisiana**

**GOVERNMENTAL FUND BALANCE SHEET / STATEMENT OF NET POSITION**

December 31, 2022

	Governmental Fund Financial Statements		Government-wide Statements
	<b>Balance Sheet</b>		<b>Statement of</b>
	General Fund	Adjustments	<b>Net Position</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 659,277	\$ -	\$ 659,277
Investments	1,014,957	-	1,014,957
Accounts receivables	100,892	-	100,892
Prepaid insurance	8,930	-	8,930
Utility deposits	200	-	200
Capital assets (net)	-	3,521,217	3,521,217
<b>TOTAL ASSETS</b>	<b>\$ 1,784,256</b>	<b>3,521,217</b>	<b>5,305,473</b>
<b>LIABILITIES</b>			
Accounts payables	\$ 19,879	-	19,879
Payroll liabilities payable	8,716	-	8,716
<b>TOTAL LIABILITIES</b>	<b>28,595</b>	<b>-</b>	<b>28,595</b>
<b>FUND BALANCE / NET POSITION</b>			
Fund Balance:			
Nonspendable:			
Prepaid expense	8,930	(8,930)	-
Unassigned	1,746,731	(1,746,731)	-
<b>TOTAL FUND BALANCE</b>	<b>1,755,661</b>	<b>(1,755,661)</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,784,256</b>	<b>-</b>	
Net Position:			
Net investment in capital assets		3,521,217	3,521,217
Unrestricted		(1,755,661)	1,755,661
<b>TOTAL NET POSITION</b>		<b>\$ -</b>	<b>\$ 5,276,878</b>

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO  
THE GOVERNMENT- WIDE STATEMENT OF NET POSITION**

<b>Total Fund Balance, Governmental Fund</b>	\$ 1,755,661
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in fund financial statements, but are reported in the governmental activities of the Statement of Net Position	
Cost of capital assets	\$ 4,536,976
Less accumulated depreciation	(1,015,759)
<b>Net Position of Governmental Activities in the Statement of Net Position</b>	<b>\$ 5,276,878</b>

See accompanying notes and independent auditor's report.

**NATCHITOCHE PARISH COMMUNICATIONS DISTRICT**  
**d/b/a Natchitoches E911**  
**Natchitoches, Louisiana**

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE /**  
**STATEMENT OF ACTIVITIES**

For the year ended December 31, 2022

	Governmental Fund Financial Statements		Government-wide Statements	
	<b>STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE</b>		<b>STATEMENT OF ACTIVITIES</b>	
<b>EXPENDITURES / EXPENSES</b>	General Fund	Adjustments		
Public Safety:				
Personal services	\$ 144,804	\$ -	\$	144,804
Operating services	289,133	-		289,133
Operating supplies	6,293	-		6,293
Travel	11,991	-		11,991
Depreciation	-	125,375		125,375
<b>TOTAL EXPENDITURES / EXPENSES</b>	<b>452,221</b>	<b>125,375</b>		<b>577,596</b>
<b>PROGRAM REVENUES</b>				
Charges for services	587,968	-		587,968
Operating grants and contributions	-	-		-
Capital grants and contributions	-	-		-
<b>TOTAL PROGRAM REVENUES</b>	<b>587,968</b>	<b>-</b>		<b>587,968</b>
<b>NET PROGRAM EXPENSE</b>	<b>135,747</b>	<b>(125,375)</b>		<b>10,372</b>
<b>GENERAL REVENUES</b>				
Interest earnings	13,855	-		13,855
<b>TOTAL GENERAL REVENUES</b>	<b>13,855</b>	<b>-</b>		<b>13,855</b>
<b>Excess of Revenues over Expenditures / Change in Net Position</b>	<b>149,602</b>	<b>(125,375)</b>		<b>24,227</b>
<b>FUND BALANCE / NET POSITION</b>				
Beginning of the year	1,606,059			5,252,651
End of the year	\$ 1,755,661		\$	5,276,878

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balance, Governmental Fund	\$	149,602
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation of (\$125,108) is more than the capital outlays (\$11,643) in the current period.		(125,375)
Change in Net Position of Governmental Activities	\$	24,227

See accompanying notes and independent auditor's report.

**NATCHITOCHE PARISH COMMUNICATIONS DISTRICT**  
**d/b/a Natchitoches E911**  
**Natchitoches, Louisiana**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

For the year ended December 31, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 579,825	\$ 579,825	\$ 587,968	8,143
Grants and contributions	-	6,813	-	(6,813)
Interest earnings	-	4,000	13,855	9,855
Other revenue	1,250	8,856	-	(8,856)
Total Revenues	<u>581,075</u>	<u>599,494</u>	<u>601,823</u>	<u>2,329</u>
<b>Expenditures</b>				
Personal services	148,100	66,850	144,804	(77,954)
Operating services	337,610	325,800	289,133	36,667
Operating supplies	7,325	7,479	6,293	1,186
Professional services	-	43,500	-	43,500
Travel	-	3,800	11,991	(8,191)
Capital outlay	38,000	-	-	-
Total Expenditures	<u>531,035</u>	<u>447,429</u>	<u>452,221</u>	<u>(4,792)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	50,040	152,065	149,602	(2,463)
<b>FUND BALANCE</b>				
Beginning of the year	1,606,059	1,606,059	1,606,059	
End of the year	<u>\$ 1,656,099</u>	<u>\$ 1,758,124</u>	<u>\$ 1,755,661</u>	

See accompanying notes and independent auditor's report.

## NOTES TO THE FINANCIAL STATEMENTS

# NATCHITOCHEES PARISH COMMUNICATIONS DISTRICT

## Natchitoches, Louisiana

### NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2022

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## INTRODUCTION

Natchitoches Parish Communications District (hereinafter referred to as “Communications District”) was created on July 20, 1988, by Ordinance Number 112 of the Natchitoches Parish Police Jury. The Communications District is responsible for maintaining and operating the parish-wide Emergency 911 system and equipment and providing emergency dispatch services to approximately 37,519 residents in Natchitoches Parish. The Communications District is governed by a nine-member board appointed in accordance to Louisiana Revised Statute 33:9103. Board members serve without compensation. The Communications District is staffed by a contract administrator and an office manager employed by the Natchitoches Parish Police Jury. The Communications District provides dispatch services via inter-governmental agreements with the City of Natchitoches Police Department and the Natchitoches Parish Sheriff’s office.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Natchitoches Parish Communications District have been prepared in conformity with governmental accounting principles generally accepted (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management’s Discussion and Analysis—for State and Local Governments*, issued in June 1999. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*. The more significant accounting policies established in GAAP and used by the Natchitoches Parish Communications District are discussed below.

### A. REPORTING ENTITY

The Natchitoches Parish Communications District is a special-purpose government governed by a nine-member board appointed by the Natchitoches Parish Government Board. The accompanying financial statements present the Communications District’s funds and activities. As required by GAAP, these financial statements present the Communications District as a component unit of the Parish Government. Based on the criteria listed below, the Parish Government is considered a primary government.

A primary government is financially accountable for an organization if (a) it appoints a voting majority of the organization’s governing board and is able to impose its will on the organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government; or (b) total outstanding debt, including leases, is expected to be repaid entirely or almost entirely with resources from the primary government. Based upon these criteria, the Communications District is considered to be a component unit of the Parish Government and is disclosed as such in the Parish Government’s financial statements.

### B. BASIS OF PRESENTATION

The Natchitoches Parish Communications District’s basic financial statements consists of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

### **Government-Wide Financial Statements**

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

# NATCHITOCHEES PARISH COMMUNICATIONS DISTRICT

Natchitoches, Louisiana

## NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Communications District's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

#### Fund Financial Statements

The accounts of the Communications District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations. The major governmental fund of the Communications District is described below:

General Fund. The General Fund, as provided by Louisiana Revised Statute 47:1906 is the primary operating fund and is used to account for the operations of the Communications District. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Communications District's policy.

#### C. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

##### Measurement Focus

The Statement of Net Position and the Statement of Activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position.

In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their statement of revenues, expenditures, and changes in fund balance reports sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of available spendable financial resources during a given period. This approach is then reconciled, through adjustment, to a government-wide view of the operations.

##### Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

# NATCHITOCHEES PARISH COMMUNICATIONS DISTRICT

Natchitoches, Louisiana

## NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. The governmental funds use the following practices in recording revenues and expenditures:

*Revenues.* Telephone tariff fees and interest income are recognized in the period in which they are earned.

*Expenditures.* Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased. Substantially all other expenditures are recognized when the related fund liability is incurred.

#### D. ASSETS, LIABILITIES AND EQUITY

##### **Cash, Cash Equivalents, and Investments**

Cash includes amounts in interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Communications District may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or under the laws of the United States. The Communications District may invest in United States bonds, treasury notes and bills, government-backed agency securities, or certificates and time deposits of state banks and organized under Louisiana law and national banks having principal offices in Louisiana.

Investments are limited by Louisiana Revised Statute R.S. 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are carried at cost which approximates market.

##### **Prepaid Expenses**

Certain payments made to vendors for services reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both government-wide and fund financial statements.

##### **Accounts Receivable**

Substantially all of the receivables are considered to be fully collectible, and no allowance for uncollectibles is used.

##### **Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. 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 Communications District maintains a threshold level of \$1,500 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

# NATCHITOCHEES PARISH COMMUNICATIONS DISTRICT

Natchitoches, Louisiana

## NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2022

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

<u>Description</u>	<u>Estimated Lives</u>
Buildings	40 years
Equipment, furniture & fixtures	5-10 years
Vehicles	5 years

### Equity Classifications

#### Net Position

The Communications District classifies net position in the government-wide financial statements, as follows:

- a. Net investment in capital assets – Consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Communications District's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Communications District's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

#### Fund Balances

In accordance with GASB 54, the Communications District classifies fund balances in governmental funds as follows:

- Nonspendable- Amounts that are not in spendable form (such as prepaid expenses) because they are legally or contractually required to be maintained intact.
- Restricted- Amounts constrained to specific purposes by their providers (such as grantors or higher levels of government).
- Committed- Amounts constrained by the Communications District itself. To be reported as committed, amounts cannot be used for any other purpose unless the Communications District takes the action to remove or change the constraint.
- Assigned- Amounts the Communications District intends to use for a specific purpose.
- Unassigned- All amounts not included in other spendable classifications.

**NATCHITOCHEES PARISH COMMUNICATIONS DISTRICT**

**Natchitoches, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2022

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Equity Classifications (continued)**

The details of the fund balances are included in the Governmental Funds Balance Sheet. The Communications District would typically use restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

The General Fund has unassigned fund balance of \$1,755,661 at December 31, 2022. Prepaid items of \$8,930 are considered Nonspendable Fund Balance.

**E. USE OF ESTIMATES**

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

**F. BUDGETARY INFORMATION**

The Communications District is required by state law to adopt an annual budget. The proposed budget is prepared by management in November and made available for public inspection no later than 15 days prior to December 31, of each year. In an open meeting prior to December 31, the budget is adopted and becomes part of the official minutes of the District. The proposed budget for the General Fund is prepared on the modified accrual basis of accounting. Once a budget is approved, it can be amended by approval of a majority of the Board. Amendments are presented at a regular open meeting for Board approval. The budget was amended once during the year.

Louisiana Revised Statute (LSA-R.S.) 39:1311 states that if there is a five percent or greater shortage in revenue or a five percent or greater overage in expenditures, the governing authority must adopt a budget amendment. For the ended December 31, 2022, actual revenues were \$2,329 or 0.39% over budget and expenditures were over the adjusted budget by \$4,792 or 1.07%. The District is in compliance with the Local Government Budget Act R.S. 39:1301-14 and the budget requirements of LSA-RS 39:34.

**2. CASH AND INVESTMENTS**

At December 31, 2022, the Communications District has cash and cash equivalents totaling \$659,277 (book balance), in interest-bearing demand deposit accounts.

At December 31, 2022, The Communications District has the following investments:

Type of Investment	Fair Value	Investment Maturities (in Years)			
		Less Than 1 year	1 to 5 Years	5 to 10 Years	Over 10 Years
Certificates of Deposit	\$ 1,014,957	\$ 1,014,957	\$ -	\$ -	\$ -

The certificates of deposit are stated at cost, which approximates fair market value.

# NATCHITOCHE PARISH COMMUNICATIONS DISTRICT

## Natchitoches, Louisiana

### NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2022

## 2. CASH AND INVESTMENTS

The cash and investments of the Communications District are subject to the following risks:

*Custodial Credit Risk:* Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, 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. Louisiana Revised Statute 39:1229 imposes a statutory requirement of the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Communications District that the fiscal agent has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Communications District's name.

At December 31, 2022, the Communications District has \$1,685,972 in deposits (collected bank balances). These deposits were protected by \$1,264,967 of federal depository insurance; and \$421,005 is pledged by marketable securities held by the custodial bank with a market value of \$775,526. Therefore, the Communications District was in compliance with Louisiana Revised Statute 39:1224.

*Interest Rate Risk:* This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment has, the greater the sensitivity of its fair value to changes in market interest rates. The Communications District does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

## 3. ACCOUNTS RECEIVABLE

Receivables at December 31, 2022 consist of telephone tariff charges of \$100,892.

## 4. CAPITAL ASSETS

Capital asset balances and activity for the year ended December 31, 2022, are as follows:

Governmental Activities	12/31/2021	Additions	Deletions/ Reclassifications	12/31/2022
<b>Capital assets not being depreciated:</b>				
Land	65,015	-	-	65,015
Total assets not being depreciated	65,015	-	-	65,015
<b>Capital assets being depreciated:</b>				
Buildings and improvements	132,767	-	-	132,767
NATCOM Facility	3,650,396	-	-	3,650,396
Equipment, Furniture & Fixtures	576,468	-	-	576,468
Software/Digital Mapping/Addressing	87,060	-	-	87,060
Vehicles	25,270	-	-	25,270
Total assets being depreciated	4,471,961	-	-	4,471,961
<b>Less accumulated depreciation for:</b>				
Buildings and improvements	\$ 84,937	\$ 4,538	\$ -	\$ 89,475
NATCOM Facility	273,222	91,260	-	364,482
Equipment, Furniture & Fixtures	425,371	26,405	-	451,776
Digital Mapping/Address Assets	81,584	3,172	-	84,756
Vehicles	25,270	-	-	25,270
Total	890,384	125,375	-	1,015,759
Capital Assets, Net	\$ 3,646,592	\$ (125,375)	\$ -	\$ 3,521,217

Depreciation expense of \$125,375 was charged to the public safety function.

# NATCHITOCHEES PARISH COMMUNICATIONS DISTRICT

Natchitoches, Louisiana

## NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2022

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### 5. RISK MANAGEMENT

The Communications District is exposed to various risks of loss related to limited torts, theft of or damage to and destruction of assets and errors and omissions. To handle some of the risk, the Communications District maintains surety bond coverage. No settled claims from these risks have exceeded insurance coverage in the last three years. There were no significant changes to insurance coverage during the year ended December 31, 2022.

### 6. COMMITMENTS AND CONTINGENCIES

In September 2014, the Natchitoches Parish Communications District entered into an inter-governmental agreement with the Parish of Natchitoches, whereby the District agrees to reimburse the Parish for payroll services provided, provide road name markers on parish roadways, and develop and provide geographic information system for the parish. The term of the agreement is indefinite, with either party able to terminate on January 1 of any year with 180 days prior notice. In 2022, the District paid \$60,286 for payroll services.

At December 31, 2022, the Natchitoches Parish Communications District was not a involved in any litigation nor were they aware of any unasserted claims.

### 7. COMMISSIONERS PER DIEM

The Commissioners of the Board were not paid per diem for the year ended December 31, 2022.

### 8. RELATED PARTY TRANSACTIONS

FASB 57 requires the disclosure of the description of the relationship, the transactions, the dollar amount of the transactions, and any amounts due to or from that result from related party transactions. Procedures, observations, and inquires did not disclose any material related party transactions.

### 9. SUBSEQUENT EVENTS

Management has performed an evaluation of the Communications District's activities through June 19, 2023 and has concluded that there was one significant events requiring recognition or disclosure through the date and time these financial statements were available to be issued.

## OTHER SUPPLEMENTAL INFORMATION

**NATCHITOCHE PARISH COMMUNICATIONS DISTRICT  
d/b/a Natchitoches E911  
Natchitoches, Louisiana**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

For the year ended December 31, 2022

Kim Tolliver, Director

Purpose		
Contract	\$	110,000
Benefits-insurance		3,337
Benefits-retirement		21,010
Benefits-other		-
Car allowance		-
Vehicle provided by government		6,035
Per diem		-
Reimbursements		140
Travel		-
Registration fees		1,125
Conference travel		1,932
Continuing professional education fees		-
Housing		-
Unvouchered expenses		-
Special meals		-
Total		

See accompanying notes and independent auditor's report.

**NATCHITOCHE PARISH COMMUNICATIONS DISTRICT  
d/b/a Natchitoches E911  
Natchitoches, Louisiana**

**SUPPLEMENTARY INFORMATION IN ACCORDANCE WITH  
LOUISIANA REVISED STATUTE 33-9109E**

For the Year Ended December 31, 2022

In accordance with Louisiana Revised Statute 33:9109E, the Natchitoches Parish Communications District is authorized to collect emergency telephone service charges on wireless communications systems to pay the costs of implementing FCC ordered enhancements. Once these enhancements have been made and the system implementation is complete, the proceeds can be used for any lawful purpose of the Communication District.

As of December 31, 2014, Phase I and Phase II wireless location enhancements were complete. In 2015, the Communications District completed an upgrade to its 9-1-1 call handling equipment. Time synchronization technology was added to the call handling customer premise equipment during the period 2017. In 2016, the Communications District began construction of a 9,000 sq. ft. emergency communications facility which is designed to house emergency call taking and dispatch operations for all Fire, EMS, and Law Enforcement agencies in the parish. Agencies moved into the facility and began operations in July of 2019. In addition, a new processing system was installed in that new facility and went into service at the same time. The Communications District has been actively involved in the development of the Louisiana State-Wide Next Generation 9-1-1 Plan, and the District is in the exploratory stages of planning for the upgrading to next generation 9-1-1 technology. This will be a major upgrade in technology offering much expanded system and service capability.

The District's collections of wireless service charges totaled \$370,424 for the year ending December 31, 2022.

See accompanying notes and independent auditor's report.

OTHER REPORTS REQUIRED BY  
*GOVERNMENT AUDITING STANDARDS*



# Dees Gardner, Certified Public Accountants, LLC

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## Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Commissioners of the  
Natchitoches Parish Communications District  
Natchitoches, Louisiana

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and general fund of the Natchitoches Parish Communications District, a component unit of the Natchitoches Parish Government, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Natchitoches Parish Communications District's basic financial statements and have issued our report thereon dated June 19, 2023.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Natchitoches Parish Communications District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Natchitoches Parish Communications District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Natchitoches Parish Communications District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Natchitoches Parish Communications District's, financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of any audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 21:513, this report is distributed by the Louisiana Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44.6.

*Dees Gardner, Certified Public Accountants, LLC*

Mansfield, Louisiana  
June 19, 2023

**NATCHITOCHE PARISH COMMUNICATIONS DISTRICT**

Schedule of Findings and Responses  
For the Year ended December 31, 2022

**SUMMARY OF AUDITOR'S REPORTS**

INDEPENDENT AUDITOR'S REPORT:

We have audited the basic financial statements of the Natchitoches Parish Communications District as of and for the year ended December 31, 2022, and have issued our report thereon dated June 19, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the basic financial statements as of December 31, 2022, resulted in an unmodified opinion.

REPORT ON INTERNAL CONTROL AND COMPLIANCE MATERIAL AND OTHER MATTERS TO THE FINANCIAL STATEMENTS:

Internal Control

Significant Deficiency	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Material Weakness	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Compliance

Compliance Material to Financial Statements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Other Matters	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

FEDERAL AWARDS

Not applicable

MANAGEMENT LETTER

None.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Not applicable

**Findings relating to the Financial Statements which are required to be reported under *Government Auditing Standards*.**

FINDINGS RELATED TO INTERNAL CONTROL

None.

FINDINGS RELATED TO COMPLIANCE

None.

**NATCHITOCHE PARISH COMMUNICATIONS DISTRICT**  
Summary Schedule of Prior Year Findings  
For the year ended December 31, 2022

None reported.

## OTHER REPORT



# Dees Gardner, Certified Public Accountants, LLC

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

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

We have performed the procedures enumerated below, which were agreed to by the Natchitoches Parish Communications District (the Communications District)) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The Communications District's management is responsible for those C/C areas identified in the SAUPs.

The Communications District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### 1. **Written Policies and Procedures**

---

- A. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.  
*No exceptions were noted as a result of this procedure.*
  - ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.  
*No exceptions were noted as a result of this procedure.*
  - iii. **Disbursements**, including processing, reviewing, and approving.  
*No exceptions were noted as a result of this procedure.*
  - iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions.  
*No exceptions were noted as a result of this procedure.*
  - v. **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

*No exceptions were noted as a result of this procedure.*

- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

*No exceptions were noted as a result of this procedure.*

- vii. **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*No exceptions were noted as a result of this procedure.*

- viii. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

*No exceptions were noted as a result of this procedure.*

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

*No exceptions were noted as a result of this procedure.*

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*No exceptions were noted as a result of this procedure.*

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*No exceptions were noted as a result of this procedure.*

- xii. **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*No exceptions were noted as a result of this procedure.*

## **2. Board or Finance Committee**

---

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

*Obtained and inspected the board minutes for the fiscal period, as well as the board's enabling legislation and bylaws in effect during the fiscal period.*

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

*No exceptions were noted as a result of this procedure.*

- ii. For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to

public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

*No exceptions were noted as a result of this procedure.*

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

*Section not applicable to entity.*

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

### **3. Bank Reconciliations**

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- A. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

*A listing of client bank accounts from management and management's representation that the listing is complete were obtained. The main operating account and 1 additional account was selected for review.*

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

*No exceptions were noted as a result of this procedure.*

- ii. Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

*No exceptions were noted as a result of this procedure.*

- iii. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement's closing date, if applicable.

*No exceptions were noted as a result of this procedure.*

### **4. Collections (excluding EFTs)**

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- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*A listing of deposit sites for the fiscal period and management's representation that the listing is complete were obtained. The only deposit site of the entity was selected.*

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

*A listing of collection locations and management's representation that the listing is complete was obtained. The District has two mail locations.*

- i. Employees that are responsible for cash collections do not share cash drawers/registers.  
*The entity does not make any cash collections. The only collections received are checks by mail. No cash drawers or registers are required.*
  - ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.  
*No exceptions were noted as a result of this procedure.*
  - iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.  
*No exceptions were noted as a result of this procedure.*
  - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.  
*No exceptions were noted as a result of this procedure.*
- C. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.  
*No exceptions were noted as a result of this procedure.*
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:  
*Only one bank account under procedure #3 had applicable deposits to test under this section. Two random deposits were selected for testing.*
- i. Observe that receipts are sequentially pre-numbered.  
*Section not applicable to entity.*
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.  
*No exceptions were noted as a result of this procedure.*
  - iii. Trace the deposit slip total to the actual deposit per the bank statement.  
*No exceptions were noted as a result of this procedure.*
  - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).  
*No exceptions were noted as a result of this procedure.*
  - v. Trace the actual deposit per the bank statement to the general ledger.  
*No exceptions were noted as a result of this procedure.*

**5. Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)**

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- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

*A listing of locations that process payments for the fiscal period and management's representation that the listing is complete were obtained. The only location of the entity was selected.*

- B. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

*The entity has only one employee. The entity does not utilize a purchase order system due to personnel limitations and the limited number of applicable purchases made. The director initiates a purchase, places the order and approves the purchases.*

- ii. At least two employees are involved in processing and approving payments to vendors.

*All disbursements are made by check and checks require two signatures. The executive director and one board member sign checks prepared by the outside accounting firm.*

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.

*No exceptions were noted as a result of this procedure.*

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

*No exceptions were noted as a result of this procedure.*

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*No exceptions were noted as a result of this procedure.*

- C. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- i. Observe that the disbursement matched the related original invoice/billing statement.

*No exceptions were noted as a result of this procedure.*

- ii. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

*No exceptions were noted as a result of this procedure.*

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

*No exceptions were noted as a result of this procedure.*

## **6. Credit Cards/Debit Cards/Fuel Cards/P-Cards**

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- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

*A listing of active cards for the fiscal period and management's representation that the listing is complete were obtained.*

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

*A random monthly statement for the two cards of the entity selected for review.*

- i. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

*No exceptions were noted as a result of this procedure. All credit card usage is reviewed and approved monthly by the board of commissioners.*

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

*No exceptions were noted as a result of this procedure.*

- C. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

*No exceptions were noted as a result of this procedure.*

## **7. Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

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- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

*A listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing is complete were obtained.*

- i. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*No exceptions were noted as a result of this procedure.*

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

*No exceptions were noted as a result of this procedure.*

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

*No exceptions were noted as a result of this procedure.*

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*No exceptions were noted as a result of this procedure.*

## **8. Contracts**

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- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

*A listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period and management's representation that the listing is complete were obtained.*

- i. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

*No applicable contracts that were required to be bid were observed.*

- ii. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

*No exceptions were noted as a result of this procedure.*

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.

*No exceptions were noted as a result of this procedure.*

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

*No exceptions were noted as a result of this procedure.*

## **9. Payroll and Personnel**

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- A. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

*A listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete were obtained. The only two employees of the entity selected for review.*

- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:

- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

*No exceptions were noted as a result of this procedure.*

- ii. Observe that supervisors approved the attendance and leave of the selected employees/officials.

*No exceptions were noted as a result of this procedure.*

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*No exceptions were noted as a result of this procedure.*

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

*No exceptions were noted as a result of this procedure.*

- C. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

*No terminations reported by entity.*

- D. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

*No exceptions were noted as a result of this procedure.*

## **10. Ethics**

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- A. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- i. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*No exceptions were noted as a result of this procedure.*

- ii. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

*No exceptions were noted as a result of this procedure.*

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

*No exceptions were noted as a result of this procedure.*

## **11. Debt Service**

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- A. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

*Section not applicable to entity.*

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

*Section not applicable to entity.*

## **12. Fraud Notice**

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- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*No misappropriations reported by entity.*

- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

*No exceptions were noted as a result of this procedure.*

## **13. Information Technology Disaster Recovery/Business Continuity**

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- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

*No exceptions were noted as a result of this procedure.*

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

*No exceptions were noted as a result of this procedure.*

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

*No exceptions were noted as a result of this procedure.*

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Section no applicable. No terminated employees.

## **14. Prevention of Sexual Harassment**

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- A. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

*No exceptions were noted as a result of this procedure.*

- B. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

*No exceptions were noted as a result of this procedure.*

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

*The entity did not have any sexual harassment complaints in the current year.*

- i. Number and percentage of public servants in the agency who have completed the training requirements;

*100%.*

- ii. Number of sexual harassment complaints received by the agency;

*0.*

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

*0.*

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

*0.*

- v. Amount of time it took to resolve each complaint.

*0.*

We were engaged by Natchitoches Parish Communications District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Natchitoches Parish Communication District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, 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 LLA as a public document.

*Dees Gardner, Certified Public Accountants, LLC*

Mansfield, LA  
June 19, 2023