

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
FINANCIAL REPORT
DECEMBER 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
St. Landry Parish Communications District
Opelousas, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities of the St. Landry Parish Communications District, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the St. Landry Parish Communications District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the St. Landry Parish Communications District, as of December 31, 2021, and the respective changes in financial position, thereof and 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 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 St. Landry Parish Communications 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 St.

Landry Parish Communications 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 Responsibilities 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 St. Landry Parish Communications 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 St. Landry Parish Communications 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 budgetary comparison information, schedule of employer's share of net pension liability, and schedule of employer pension contributions on pages 40 through 43 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Landry Parish Communications District's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head, as listed in the table of contents, as required by the State of Louisiana, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was 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 schedule of compensation, benefits, and other payments to agency head are fairly stated, in all material respects, in relation to the basic 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 May 31, 2022, on our consideration of the St. Landry 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 solely 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 effectiveness of the St. Landry Parish Communications District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Landry Parish Communications District's internal control over financial reporting and compliance.

The prior year comparative information has been derived from the St. Landry Parish Communications District's 2020 financial statements and, in our report dated June 4, 2021, we expressed unmodified opinions on the respective financial statements of the governmental activities.

Vige, Tujague & Noël

Vige, Tujague & Noël, CPA's
Eunice, Louisiana
May 31, 2022

BASIC FINANCIAL STATEMENTS

The St. Landry Parish Communications District's basic financial statements comprise the following three components.

Government-wide financial statements – provides readers with a broad overview of St. Landry Parish Communications District's finances in a manner similar to a private sector business.

Fund financial statements – provide readers information with an emphasis on inflows and outflows of resources useful for making decisions in a budgetary context where the focus is on meeting the near-term financial needs.

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

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS
(GWFS)

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 STATEMENT OF NET POSITION
 DECEMBER 31, 2021
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020

	<u>2021</u>	<u>(Restated) 2020</u>
ASSETS		
Cash	\$ 1,458,504	\$ 1,188,571
Receivables	202,531	222,618
Restricted cash	189,273	182,695
Prepaid expenses	35,726	26,345
Net pension asset	153,809	-
Capital assets, net	<u>1,984,099</u>	<u>2,094,484</u>
Total assets	<u>4,023,942</u>	<u>3,714,713</u>
 DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	<u>176,081</u>	<u>139,776</u>
 LIABILITIES		
Current Liabilities:		
Accounts payable and accrued expenses	54,472	53,810
Current portion of lease payable	32,039	30,969
Current portion of bonds payable	51,825	49,672
Total current liabilities	<u>138,336</u>	<u>134,451</u>
Noncurrent Liabilities:		
Compensated absences	165,728	159,927
Bonds payable	1,609,106	1,660,935
Lease payable	-	32,039
Net pension liability	-	4,077
Total noncurrent liabilities	<u>1,774,834</u>	<u>1,856,978</u>
Total liabilities	<u>1,913,170</u>	<u>1,991,429</u>
 DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	<u>318,437</u>	<u>190,377</u>
 Net Position:		
Investments in capital assets, net of related debt	323,168	383,877
Restricted for debt service	189,273	182,695
Unrestricted	<u>1,455,975</u>	<u>1,106,111</u>
Total net position	<u>\$ 1,968,416</u>	<u>\$ 1,672,683</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues Fees, Fines, and Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position</u> <u>Governmental Activities</u>
Governmental activities:			
General government			
Public safety	\$ 1,196,016	\$ 1,554,901	\$ 358,885
Interest and fees on debt	73,896	-	(73,896)
Total governmental activities	<u>\$ 1,269,912</u>	<u>\$ 1,554,901</u>	<u>284,989</u>

General revenues:	
Interest and investment earnings	3,369
Nonemployer pension contributions	7,375
Total general revenues	<u>10,744</u>
Change in net position	<u>295,733</u>
Net position - December 31, 2020	2,518,695
Prior period adjustment	(846,012)
Net position restated	<u>1,672,683</u>
Net position - December 31, 2021	<u>\$ 1,968,416</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
BALANCE SHEET - GOVERNMENTAL FUND
DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020

	2021	2020
ASSETS		
Cash	\$ 1,458,504	\$ 1,188,571
Fees receivable	202,531	222,618
Restricted cash	189,273	182,695
Prepaid expenses	35,726	26,345
Total assets	\$ 1,886,034	\$ 1,620,229
LIABILITIES		
Liabilities:		
Accounts payable	5,736	\$ 8,127
Accrued wages payable	5,356	3,872
Payroll taxes payable	6,523	4,662
Accrued interest payable	580	598
Retirement payable	34,532	34,714
Garnishment payable	600	750
Supplemental insurance payable	1,145	1,087
Total liabilities	54,472	53,810
Fund balances:		
Restricted		
Reserve for debt service	189,273	182,695
Committed		
ANI/ALI equipment	200,000	200,000
Unassigned	1,442,289	1,183,724
Total fund balances	1,831,562	1,566,419
Total liabilities and fund balances	\$ 1,886,034	\$ 1,620,229

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2021

Total fund balances for governmental funds at December 31, 2021		\$ 1,831,562
Total net assets reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Cost of capital assets at December 31, 2021	\$ 3,265,641	
Less: Accumulated depreciation	<u>(1,281,542)</u>	1,984,099
Amounts related to pension recognition are not due and payable in the current period and, therefore, are not reported in the funds		
		11,453
Long-term liabilities at December 31, 2021		
Compensated Absences		(165,728)
Lease Payable		(32,039)
Bond Payable		<u>(1,660,931)</u>
Total net position of governmental activities at December 31, 2021		<u>\$ 1,968,416</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020

	<u>2021</u>	<u>2020</u>
Revenues:		
Charges for services		
Private sign reimbursements	\$ 23	\$ 48
Wireless telephone fees (including prepaid)	1,102,235	1,055,267
Records request income	806	947
Tower rental income	4,800	4,800
Land line telephone fees	447,037	466,311
Interest income	3,369	5,917
Miscellaneous	-	6,220
Total Revenues	<u>1,558,270</u>	<u>1,539,510</u>
Expenditures:		
Current		
Salaries	671,755	589,935
Payroll taxes	10,409	9,237
Retirement	79,226	71,771
Auto repair/maintenance	1,674	246
Auto fuel	2,071	1,365
Telephone - office	8,988	8,919
Telephone - cellular	3,499	2,263
Telephone - line expense	35,178	35,995
Education	3,691	1,848
Dues and subscriptions	1,704	2,554
Utilities	29,572	21,833
Professional fees	11,134	16,250
Insurance -		
Employees health	107,658	95,531
Workmen's compensation	3,899	3,685
Automobile	3,270	2,776
General liability	27,450	23,626
Management liability	7,161	6,384
Surety bonds	294	294
Life insurance - employees	976	966

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020

	<u>2021</u>	<u>2020</u>
Expenditures (continued):		
Office supplies	\$ 8,203	\$ 6,514
Postage	220	165
Office repairs/maintenance	31,500	2,004
Bank service charges	-	15
Housekeeping supplies	1,527	1,006
Personnel uniforms	1,146	996
Maintenance agreements	43,446	42,570
Tower maintenance expense	922	2,755
Addressing supplies	46	23
Travel expense	3,965	-
Radio system maintenance and improvements	950	4,300
Miscellaneous	1,221	1,242
Debt service (principal, interest and fees)	154,542	154,543
Capital outlay	35,830	236,278
Total Expenditures	<u>1,293,127</u>	<u>1,347,889</u>
Excess of revenues over (under) expenditures	265,143	191,621
Fund balance, beginning	1,566,419	1,374,798
Fund balance, ending	<u>\$ 1,831,562</u>	<u>\$ 1,566,419</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2021

Total net change in fund balance at December 31, 2020 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 265,143
The change in net position reported for governmental activities in the statement of activities is different because:		
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.		
Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 15,235	
Depreciation expense for the year ended December 31, 2020	<u>(125,620)</u>	(110,385)
Decrease (increase) in long-term portion of compensated absences		(5,801)
Net effect of pension liability recognition		66,131
Changes in long term debt:		
Bonds Payable	49,676	
Lease Payable	<u>30,969</u>	<u>80,645</u>
Total changes in net position at December 31, 2020 per Statement of Activities		<u>\$ 295,733</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

The accompanying financial statements of the St. Landry Parish Communications District have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and more significant accounting policies are discussed in the subsequent subsection of this note.

A. REPORTING ENTITY

The St. Landry Parish Communications District was created by the St. Landry Parish Police Jury on July 15, 1991.

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

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

A. REPORTING ENTITY (continued)

The St. Landry Parish Communications District has control over their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, power to incur debt and issue bonds, and the receipt and disbursement of funds. The St. Landry Parish Communications District is financially independent. Therefore, the District reports as an independent reporting entity and the financial statements include only the transactions of the St. Landry Parish Communications District.

Each of the following appoints one board member for the St. Landry Parish Communications District:

- St. Landry Parish Municipal Association
- Opelousas Police Department
- St. Landry Parish Sheriff's Department
- Eunice Police Department
- Paid Fire Departments
- Volunteer Fire Departments
- St. Landry Parish Government

B. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The statement of net position and the statement of activities display information on all of the nonfiduciary activities of the St. Landry Parish Communications District, the primary government, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of 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.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

B. BASIS OF PRESENTATION (continued)

FUND FINANCIAL STATEMENTS

Fund financial statements of the St. Landry Parish Communications District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Fund financial statements report detailed information about the St. Landry Parish Communications District. As a general rule, interfund eliminations are not made in the fund financial statements.

The various funds of St. Landry Parish Communications District are classified as governmental funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it's the primary operating fund of the Communications District or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise funds are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The St. Landry Parish Communications District reports the following major governmental fund:

General Fund. The general operating fund of the St. Landry Parish Communications District accounts for all financial resources, except those required to be accounted for in other funds.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)

MEASUREMENT FOCUS

The fund financial statements utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The government-wide financial statements utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

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.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within 60 days after year end.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principals and interest on general long-term debt which are recognized when due.

Purchases of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

D. DEPOSITS AND INVESTMENTS

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the St. Landry Parish Communications District.

The St. Landry Parish Communications District is authorized by LA RS 39:1211-1245 and 33:2955 to invest in the following:

1. United States Treasury Bonds
2. United States Treasury Notes
3. United States Treasury Bills
4. Obligations of U.S. Government Agencies, including Federal Home Loan Bank bonds, Government National Mortgage Association Bonds, or a variety of "Federal Farm Credit" bonds.
5. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations located within the State of Louisiana.
6. Fully collateralized repurchase agreements.
7. Fully collateralized interest-bearing checking accounts.
8. Mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States Government or its agencies.
9. Any other investment allowed by state statute for local governments.

E. RECEIVABLES

Receivable balances include wireless, prepaid, and landline income.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

F. CAPITAL ASSETS

The St. Landry Parish Communications District does not have any infrastructure expenditures.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. The District's capitalization threshold is \$500.

Depreciation of all exhaustible capital assets is recorded as an allocated 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 straight-line depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment	1-20 years
Vehicles	10 years
Building renovations	20 years
Building	40 years

The cost of normal maintenance and repairs that do not add to the values of the asset or materially extend asset lives are not capitalized. Interest costs incurred during construction are not capitalized.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as facilities acquisition and construction expenditures of the governmental fund upon acquisition.

G. ACCUMULATED ANNUAL LEAVE

Annual leave is provided to all regular District employees and employees are encouraged to take an annual vacation. Paid leave may not be accumulated for a period more than one year in addition to the present year in which leave is being earned. Unused paid leave time will be paid to an employee who severs ties with the District.

Paid (accrued, earned) leave may be used as sick leave, vacation leave, or personal time off. Paid leave will be earned by an employee in an amount dependent upon years of service to the District. Full time employees who have completed 0-5 years will accrue 40 hours of paid leave. Full time employees who have completed 6-10 years will accrue 80 hours of paid leave. Full time employees who have completed 11-15 years will accrue 120 hours of paid leave. Full time employees who have completed 16 or more years will accrue 160 hours of paid leave.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

G. ACCUMULATED ANNUAL LEAVE (continued)

Once the maximum amount of paid leave is accumulated (two years worth) the employee may request, on their anniversary date, to be paid for the number of hours which exceeds their maximum allowance. If an employee has exhausted all of their paid leave and is unable to work due to illness or any reason covered under FMLA guidelines, the employee may apply for unpaid FMLA leave for up to twelve weeks.

H. LONG-TERM OBLIGATIONS

In the government-wide financial statements and fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or statement of net position.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources net of the applicable premium or discount and payment of principal and interest reported as expenditures.

I. EQUITY CLASSIFICATIONS

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

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

When both restricted and unrestricted net positions are available for use, it is the District’s policy to use restricted resources first.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

I. EQUITY CLASSIFICATIONS (continued)

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

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

1. Restricted - Reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed – Consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the board members – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned - Reflects the amounts constrained by the District’s “intent” to be used for specific purposes but are neither restricted nor committed. The members of the board and the director have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted sources (the total of committed, assigned, and unassigned fund balance) are available for use, it is the District’s policy to use restricted resources first. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

J. ESTIMATES

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

K. BUDGETS AND BUDGETARY ACCOUNTING

The District follows these procedures in establishing the budgetary data for the General Fund which is reflected in these financial statements:

1. The Executive Director and Executive Secretary prepare a proposed operating budget for the succeeding year.
2. The proposed budget is submitted to the Board of Commissioners for review and approval. A summary of the budget is published and made available for public inspection.
3. A public hearing is held during a regular monthly meeting of the District's Commission. The budget is then adopted by resolution of the Commission.
4. Amendments to any item of the budget must be approved by the Commission.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended during the year by the Commission.
6. Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

L. ENCUMBRANCES

The District does not utilize an encumbrance system.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

M. FUND BALANCE

The District does not have a deficit fund balance.

N. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

O. ACCOUNTING PRONOUNCEMENTS

The Government Accounting Standards Board (GASB) has issued the following Statements which will become effective in futures years as shown below:

Statement No. 87, “Leases” increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. The requirements of this Statement, as amended, are effective for fiscal years beginning after June 15, 2021. Earlier application is encouraged.

NOTE 2 – CASH AND CASH EQUIVALENTS

The cash and cash equivalents of the St. Landry Parish Communications District are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District 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 or exceed the amount

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent bank has failed to pay deposited funds upon demand. Further Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District's name.

Bank account balances at December 31, 2021, totaled \$1,710,082 and of this amount \$324,655 was secured by FDIC Insurance. The remaining amount was fully secured with pledges in the amount of \$2,308,254.

NOTE 3 – CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2021 of the St. Landry Parish Communications District are as follows:

	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
Governmental activities:				
Equipment	\$ 842,559	\$ 16,080	\$ 20,595	\$ 838,044
Vehicles	54,430	-	-	54,430
Building	2,353,417	19,750	-	2,373,167
Totals	<u>3,250,406</u>	<u>35,830</u>	<u>20,595</u>	<u>3,265,641</u>
Less accumulated depreciation				
Equipment	\$ 425,376	\$ 80,592	\$ 16,642	\$ 489,326
Vehicles	49,889	2,835	-	52,724
Building	680,657	58,835	-	739,492
Total accumulated depreciation	<u>1,155,922</u>	<u>142,262</u>	<u>16,642</u>	<u>1,281,542</u>
Net capital assets	<u>\$ 2,094,484</u>	<u>\$ (106,432)</u>	<u>\$ 3,953</u>	<u>\$ 1,984,099</u>

As of the end of the rebanding project for St. Landry Parish, all parish public safety responders are operating on the State LWIN system. The Louisiana Wireless Interoperable Network (LWIN) System has undertaken a major initiative to enable seamless communication among all responders to an even or emergency in Louisiana and to improve information sharing and systems.

Depreciation expenses for the year ended December 31, 2021 amounted to \$142,262.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE 4 – LONG TERM LIABILITIES

Changes in long-term debt are as follows:

	Balances at January 1, 2021	Additions	Retirements	Balances at December 31, 2021	Balances Due Within One Year
Bond Payable	\$ 1,710,607	\$ -	\$ 49,676	\$ 1,660,931	\$ 51,825
Compensated Absences	159,927	5,801	-	165,728	-
Lease Payable	63,008	-	30,969	32,039	32,039
Total	<u>\$ 1,933,542</u>	<u>\$ 5,801</u>	<u>\$ 80,645</u>	<u>\$ 1,858,698</u>	<u>\$ 83,864</u>

Compensated Absences - This debt consists of the long-term portion of accrued vacation and sick leave which employees have earned and are payable to them in the future.

Bond Payable – On April 28, 2008, the St. Landry Parish Communications District obtained a bond for the construction of a new building. The taxable revenue bond (Series 2008), numbered R-1, was delivered to the United States Rural Development Agency in the amount of \$2,310,000, bearing an interest rate of 4.25%. The bond is payable over a forty year period. The monthly payments for this loan began on May 28, 2009 in the amount of \$10,118.

According to the terms of the bond agreement, the St. Landry Parish Communication s District is required to deposit a sum equal to the amount of principal and interest due on the next payment date of the bond into a sinking fund account. Monthly payments are drafted from the sinking fund by the USDA on the 28th of each month.

Additionally, beginning in April 2009, the St. Landry Parish Communications District is required to deposit \$506 per month into a reserve fund until a balance of \$121,414 has been accumulated. This reserve fund is to be retained solely for the purpose of paying the principal and interest on bonds payable if the sinking fund were in default. The balance required in the reserve fund at December 31, 2021 is \$76,931. As of December 31, 2021, the balance in the reserve fund account is \$120,713.

The bond agreement also requires a contingency fund with a monthly deposit of \$506 until a balance of \$121,414 is reached, and then deposits will increase to \$1,012 per month. Money in the contingency fund shall be used to pay principal and interest on any bond when there are not sufficient funds in the sinking fund or reserve fund. The required balance at December 31, 2021

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE 4 – LONG TERM LIABILITIES (continued)

in the contingency fund is \$67,262. At December 31, 2021 the balance in the contingency fund is \$68,560.

Maturities of the bond are scheduled as follows:

Year Ending December 31,	USDA Rural Development Loan		
	Interest Payments	Principal Payments	Total
2022	\$ 69,589	\$ 51,825	\$ 121,414
2023	67,343	54,071	121,414
2024	65,000	56,414	121,414
2025	62,555	58,859	121,414
2026	60,005	61,409	121,414
2027-2031	257,720	349,350	607,070
2032-2036	175,167	431,903	607,070
2037-2041	73,108	533,962	607,070
2042	856	63,138	63,994
	\$ 831,343	\$ 1,660,931	\$ 2,492,274

Lease Payable – On December 27, 2017, the St. Landry Parish Communications District entered into a five year lease purchase agreement with Government Capital Corporation, for the purpose of financing a 911 call taking system, in the amount of \$150,000, bearing an interest rate of 3.455%. Payments are due annually in the amount of \$33,180 beginning December 27, 2018. Lease payments are due as follows:

Year Ending December 31,	Interest Payments	Principal Payments	Total
2022	\$ 1,141	\$ 32,039	\$ 33,180
	\$ 1,141	\$ 32,039	\$ 33,180

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 5 – PENSION PLAN

All employees of the District are members of the Parochial Employees' Retirement System of Louisiana, which is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS).

The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elects to become members of the System.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to these appropriate statutes for more complete information.

Eligibility Requirements:

All St. Landry Parish Communications District employees (13) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the System.

Retirement Benefits:

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Age 55 with thirty (30) years of creditable service.
2. Age 60 with a minimum of ten (10) years of creditable service.
3. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 5 – PENSION PLAN (continued)

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

Survivor Benefits:

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

Deferred Retirement Option Plan:

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan (DROP) on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in DROP will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or the System, and that

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 5 – PENSION PLAN (continued)

any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

Cost of Living Increases:

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Employer Contributions:

According to state statute, contributions for all employers are actuarially determined each year. Covered employees were required by state statute to contribute 9.50% of their salary to the plan. The Commission was required by the same statute to contribute 12.25%. The Commission's contributions paid to PERS for the year ended December 31, 2021 was \$79,226.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE 5 – PENSION PLAN (continued)

According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member’s compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

Non-employer contributions:

MPERS also receives insurance premium tax monies as additional employer contributions. The tax is considered support from a non-contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions are recognized as revenue during the year ended December 31, 2021. This amount totaled \$7,375.

At December 31, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources for its participation in PERS:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 37,447	\$ (18,358)
Changes in assumption	50,322	-
Net difference between projected and actual earnings on pension plan investments	-	(300,191)
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,973	112
Employer contributions subsequent to measurement date	81,339	-
Total	\$ 176,081	\$ (318,437)

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date for PERS and the net difference between projected and actual earnings on pension plan investments of \$176,081, will be recognized as a reduction of the net pension liability during the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (benefit) as follows:

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE 5 – PENSION PLAN (continued)

Year Ended December 31:	PERS
2021	\$ (60,734)
2022	(18,999)
2023	(95,037)
2024	(49,037)
Total	\$ (223,807)

Actuarial Methods and Assumptions:

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

The components of the net pension liability of the System's employers as of December 31, 2021, are as follows:

	2021 Plan A	2020 Plan A
Total Pension Liability	\$ 3,847,101	\$ 3,547,852
Plan Fiduciary Net Position	(4,000,910)	(3,543,775)
Total Net Pension Liability (Asset)	\$ (153,809)	\$ 4,077
Proportionate Share of Net Pension Liability	0.087720%	0.086607%
Change in Proportion	0.001113%	0.004697%

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE 5 – PENSION PLAN (continued)

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2020, are as follows:

Valuation date	December 31, 2020
Actuarial cost method	Plan A - Entry Age Normal
Expected remaining service lives	4 years
Investment rate of return	6.4%, net of investment expense, including inflation
Projected salary increases	Plan A - 4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The discount rate used to measure the total pension liability was 6.4% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE 5 – PENSION PLAN (continued)

Change in Assumptions:

Amounts reported in fiscal year ended December 31, 2019 for Parochial Employees' Retirement System reflect an adjustment in the discount rate used to measure the total pension liability. The discount rate for the System was reduced by 0.25% to 6.5% as of the valuation date December 31, 2019. Other changes are as follows:

Valuation Date	December 31, 2019	December 31, 2018
Inflation Rate	2.40%	2.3%

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2020 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternative Investments	14%	0.67%
Real Assets	2%	0.11%
Total	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2021

NOTE 5 – PENSION PLAN (continued)

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

Sensitivity to Changes in Discount Rate:

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.4%, as well as what the employers’ net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate.

	Changes in Discount Rate		
	Plan A		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability (Asset)	\$ 322,949	\$ (153,809)	\$ (552,703)

Retirement System Audit Report:

Parochial Employees’ Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2020. Access to the audit report can be found on the System’s website: www.persla.org or on the Office of Louisiana Legislative Auditor’s official website: www.la.state.la.us.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 6 – LEASE COMMITMENTS

On December 10, 2003, the St. Landry Parish Communications District entered into an operating lease for 16.175 acres of property for a total cost of \$99 which was paid in full on December 11, 2003. The lease was for a term of 99 years beginning on January 1, 2005.

NOTE 7 – RESTRICTED FUND BALANCE

This represents amounts restricted per bond agreement with USDA.

NOTE 8 – BOARD MEMBERS

Board Members of the St. Landry Parish Communications District are as follows for 2021:

Jude Moreau – Executive Director
Matthew Rabalais
Sabrina Ardoin
Tony Kennedy
Mark Guidry
Marshall Moreau
Ervin Menard
Van Reed

Board Members do not get paid for serving on the Board.

NOTE 9 – SUBSEQUENT EVENTS

Subsequent events were evaluated through May 31, 2022, which is the date the financial statements were available to be issued, for events requiring recording or disclosure in the organization's financial statements. As of May 31, 2022, there were no subsequent events noted.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The St. Landry Parish Communications District does not provide any post-employment benefits to retirees other than pension and therefore is not required to report under GASB No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 11 – FUND BALANCE CONSTRAINTS

The following is a summary of the fund balances of the District for the year ended December 31, 2021:

<u>General Fund</u>	
Restricted	
Reserved for debt service	\$ 189,273
Committed	
Maintenance of ANI/ALI equipment	200,000
Unassigned	<u>1,442,289</u>
Total General Fund balance	<u>\$ 1,831,562</u>

NOTE 12 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment, in the amount of \$846,012, was made to the net position on the Government Wide Financial Statements to account for an error in the accumulated depreciation balance. There was no effect on the Fund Financial Statements.

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Charges for services				
Private sign reimbursements	\$ -	\$ 23	\$ 23	\$ -
Wireless telephone fees (including prepaid)	1,040,000	1,130,000	1,102,235	(27,765)
Records request income	-	730	806	76
Tower rental income	4,800	4,800	4,800	-
Land line telephone fees	450,000	450,000	447,037	(2,963)
Interest income	3,500	3,200	3,369	169
Total Revenues	<u>1,498,300</u>	<u>1,588,753</u>	<u>1,558,270</u>	<u>(30,483)</u>
Expenditures:				
Current				
Salaries	675,000	670,000	671,755	(1,755)
Payroll taxes	11,000	11,000	10,409	591
Retirement	80,000	80,000	79,226	774
Auto repair/maintenance	5,000	2,500	1,674	826
Auto fuel	2,500	2,000	2,071	(71)
Telephone - line expense	25,000	9,500	8,988	512
Telephone - cellular	4,000	3,000	3,499	(499)
Telephone - office	35,000	38,000	35,178	2,822
Education	10,000	3,700	3,691	9
Dues and subscriptions	2,500	2,000	1,704	296
Utilities	25,000	31,000	29,572	1,428
Professional fees	20,000	12,000	11,134	866
Insurance -				
Employees health	100,000	108,000	107,658	342
Workmen's compensation	4,000	3,899	3,899	-
Automobile	3,000	3,632	3,270	362
General liability	26,000	29,704	27,450	2,254
Management liability	7,000	7,817	7,161	656
Surety bonds	300	294	294	-
Life insurance - employees	1,200	1,000	976	24
Office supplies	10,000	8,000	8,203	(203)
Postage	200	478	220	258
Office repairs/maintenance	15,000	35,000	31,500	3,500
Housekeeping supplies	5,000	1,800	1,527	273
Personnel uniforms	3,000	1,500	1,146	354

See notes to required supplementary information.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

Maintenance agreements	\$ 50,000	\$ 50,000	\$ 43,446	\$ 6,554
Tower maintenance expense	5,000	10,500	922	9,578
Addressing supplies	300	46	46	-
Travel expense	7,500	4,000	3,965	35
Radio system maintenance and improvements	5,000	1,500	950	550
Miscellaneous	2,000	25	1,221	(1,196)
Debt service (principal, interest and fees)	121,414	121,414	154,542	(33,128)
Capital outlay	200,000	52,779	35,830	16,949
Total Expenditures	<u>1,460,914</u>	<u>1,306,088</u>	<u>1,293,127</u>	<u>12,961</u>
Net change in fund balance	<u>\$ 37,386</u>	<u>\$ 282,665</u>	265,143	<u>\$ (17,522)</u>
Fund balance, beginning			<u>1,566,419</u>	
Fund balance, ending			<u>\$1,831,562</u>	

See notes to required supplementary information.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
 DECEMBER 31, 2021

	Fiscal Year	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of It's Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
PERS	2015	0.086994%	\$ 23,785	\$ 489,820	4.85%	99.15%
PERS	2016	0.085431%	224,879	497,016	45.25%	92.23%
PERS	2017	0.083806%	172,600	447,701	38.55%	94.15%
PERS	2018	0.072994%	54,180	492,978	10.99%	98.02%
PERS	2019	0.080191%	355,916	549,156	64.81%	88.86%
PERS	2020	0.086607%	4,077	585,888	0.69%	99.88%
PERS	2021	0.087720%	(153,809)	646,745	-23.78%	104.00%

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

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTION
 DECEMBER 31, 2021

	Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percent of Covered Employee Payroll
PERS	2015	\$ 71,024	\$ 71,024	\$ -	\$ 489,820	14.50%
PERS	2016	64,612	64,612	-	497,016	13.00%
PERS	2017	56,161	56,161	-	447,701	12.54%
PERS	2018	56,692	56,692	-	492,978	11.50%
PERS	2019	63,153	63,153	-	549,156	11.50%
PERS	2020	71,771	71,771	-	585,888	12.25%
PERS	2021	79,226	79,226	-	646,745	12.25%

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

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

NOTE 1 – BASIS OF ACCOUNTING

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

NOTE 2 – BUDGETARY PRACTICES

The District prepares and adopts a budget in accordance with LSA-RS 39:1301 et seq. The annual budget for the General Fund is prepared in accordance with the basis of accounting utilized by that fund.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.

NOTE 3 – PENSION PLANS

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plans.

VIGE, TUJAGUE  NOEL

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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
St. Landry Parish Communications District
Opelousas, 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 of St. Landry Parish Communications District, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise St. Landry Parish Communications District's basic financial statements, and have issued our report thereon dated May 31, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Landry Parish Communications District's internal control over financial reporting (internal control) as a basis for designing 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 St. Landry Parish Communications District's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Landry 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.

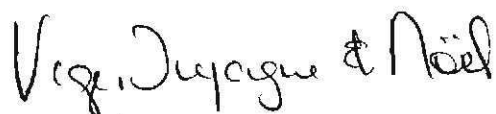
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Parish Communications District's financial statements are free from 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 financial statements. 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 entity's internal control or on compliance. This report is an integral part of an 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.



Vige, Tujague & Noël, CPA's
Eunice, Louisiana
May 31, 2022

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2021

We have audited the financial statements of St. Landry Parish Communications District as of and for the year ended December 31, 2021 and have issued our report dated May 31, 2022. 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 financial statements as of December 31, 2021 resulted in an unmodified opinion.

Section I Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No

Significant Deficiencies Yes None reported

Compliance

Compliance Material to Financial Statements Yes No

No separate management letter was issued.

Section II Financial Statement Findings

None reported.

Section III Internal Control and Compliance Material to Federal Awards

There were no federal awards for the year ended December 31, 2021.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 2021

I Internal Control and Compliance Material to the Financial Statements

2020-001 -- Shortage of Pledged Securities

Condition: Bank account balances at December 31, 2020 exceeded FDIC Insurance and pledged securities from Iberia Bank by \$43,755.

Criteria: Under state law, bank deposit balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the 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 District's name.

Cause: The Bank monitors the account balances to determine when more security pledges are necessary.

Effect: At December 31, 2020, the District had cash in Iberia Bank in the amount of \$1,330,332 and insurance and security pledges of \$1,286,578, resulting in a shortage of pledges in the amount of \$43,755.

Views of Responsible Officials and Planned Corrective Action: Management is aware of this inadequacy and will monitor pledged securities more closely to ensure that all deposits are secure.

Status: This finding is cleared.

II Internal Control and Compliance Material to Federal Awards

The prior year's report did not include any federal awards.

III Management Letter

The prior year's report did not include a management letter.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
SCHEDULE OF INSURANCE IN FORCE (UNAUDITED)
DECEMBER 31, 2021

Insurer	Coverage	Risk Covered	Coverage Limits	Co-Insurance	Policy Period	
					From	To
LA Parish Government Risk Management	Worker's Compensation	Employees	\$ 1,000,000	None	1/1/2021	1/1/2022
American Alternative Insurance Group	General Liability	General Aggregate	\$ 2,000,000	None	7/7/2021	7/7/2022
		Products	\$ 2,000,000			
		Personal and Advertising Injury	\$ 1,000,000			
		Each Occurrence	\$ 1,000,000			
		Medical Expense	\$ 5,000			
		Public Employee Dishonesty				
		1 Executive Director	\$ 122,000			
		1 Executive Secretary	\$ 122,000			
		1 Addressing Supervisor	\$ 122,000			
		3 Board Members	\$ 122,000			
		Management Liability				
		Each Wrongful Act or Offense	\$ 1,000,000			
		Each Act for Injunctive Relief	\$ 50,000			
		Aggregate Limit	\$ 2,000,000			
		Excess				
		Each Occurrence Limit	\$ 2,000,000			
		Products	\$ 4,000,000			
		Aggregate	\$ 4,000,000			
	Property/Inland Marine	Building	\$ 2,935,596	None	7/7/2021	7/7/2022
		Personal Property	\$ 978,857			
		Tower/Equipment	\$ 289,891			
		Auto - Uninsured Motorist	\$ 1,000,000			
		Auto - Liability Limits	\$ 1,000,000			
		Auto - Underinsured Motorist	\$ 1,000,000			

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 SCHEDULE OF BOARD MEMBERS
 DECEMBER 31, 2021

<u>Name/Title</u>	<u>Address/Telephone</u>	<u>Term</u>
Matthew Rabalais Sgt at Arms	887 Hwy 749 Opelousas, Louisiana 70570 (337)948-3679	1/4/2025
Sabrina Ardoin	P.O. Box 566 Krotz Springs, Louisiana 70750 (337) 592-0080	1/4/2024
Tony Kennedy	300 2nd Street Eunice, Louisiana 70535 (337)457-2626	1/4/2024
Mark Guidry Chairman	P.O. Box 1757 Opelousas, Louisiana 70571 (337) 948-2513	1/4/2025
Marshall Moreau Vice Chairman	P.O. Box 1029 Opelousas, Louisiana 70571 (337) 948-6516	1/4/2022
Ervin Menard	495 Menard Road Cankton, Louisiana 70584 (337) 258-7472	1/4/2025
Van Reed	P.O. Box 1550 Opelousas, Louisiana 70571 (337) 351-2467	1/4/2022

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
DECEMBER 31, 2021

Agency Head Name: Jude Moreau, Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 108,783
Benefits-insurance	10,278
Benefits-retirement	13,326

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
CORRECTIVE ACTION PLAN
DECEMBER 31, 2021

Section I. Internal Control and Compliance Material to the Financial Statements

None reported.

Section II. Internal Control and Compliance Material to Federal Awards

The District did not receive any federal awards in the current year.

Section III. Management Letter

This year's report did not include a management letter.

Responsible Party:

A handwritten signature in blue ink, appearing to read "Jude A. Brown", is written over a horizontal line.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
STATEWIDE AGREED-UPON PROCEDURES REPORT
YEAR ENDED DECEMBER 31, 2021

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A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Management and Board of Commissioners of the St. Landry Parish Communications District and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. St. Landry Parish Communications District's management is responsible for those C/C areas identified in the SAUPs.

St. Landry Parish 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, 2021 through December 31, 2021. 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:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

The entity does not have written policies and procedures addressing budgeting.

b) ***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.

The entity does not have written policies and procedures addressing purchasing.

- c) **Disbursements**, including processing, reviewing, and approving.
The entity does not have written policies and procedures addressing disbursements.
- d) **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 (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
The entity does not have written policies and procedures addressing receipts of revenue.
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
Written policies and procedures were obtained and do address the functions noted above.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
The entity does not have written policies and procedures addressing contracting.
- g) **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).
The entity does not have written policies and procedures addressing credit cards.
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
The entity does not have written policies and procedures addressing travel and expense reimbursement.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
The entity does not have written policies and procedures addressing ethics.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
The entity does not have written policies and procedures addressing debt service.
- k) **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.

The entity does not have written policies and procedures addressing information technology disaster recovery/business continuity.

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

Written policies and procedures were obtained and do address the functions noted above.

Board (or Finance Committee, if applicable)

2. 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:

- a) 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.

Obtained and reviewed minutes of the managing board for the fiscal period noting that the board met monthly.

- b) For those entities reporting on the governmental accounting model, observe whether 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.

Obtained and reviewed minutes of the managing board for the fiscal period noting that the minutes do include monthly budget-to-actual comparisons.

- c) 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.

Obtained the prior year audit report and observed that the unassigned fund balance was a positive balance.

Bank Reconciliations

3. Obtain a listing of entity 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 each selected account, and observe that:

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

Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date.

- b) 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

Bank reconciliations do not include evidence that a member of management who does not handle cash, post ledgers, or issue checks has reviewed each reconciliation.

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

There were no reconciling items noted that were outstanding for more than 12 months from the statement closing date.

Collections (excluding electronic funds transfers)

- 4. 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).

Obtained a listing of deposit sites from management and management provided representation that the listing is complete.

- 5. 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) Employees responsible for cash collections do not share cash drawers/registers.

There is only one employee collecting cash; therefore there is no sharing of cash drawers.

- b) 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.

The employee responsible for collecting cash is also responsible for preparing bank deposits; however, another employee brings the deposit to the bank.

- c) 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.

The employee responsible for collecting cash is also responsible for posting collections to the general ledger. All revenue receipts are in the form of a check and deposited by a person who is not responsible for collections.

- d) 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/official verifies the reconciliation.

The employee responsible for collecting cash is also responsible for reconciling cash collections to the general ledger. All revenue receipts are in the form of a check and deposited by a person who is not responsible for collections.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Employees who have access to cash are covered by the bond or insurance policy for theft.

7. 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:

- a) Observe that receipts are sequentially pre-numbered.

There are no receipts given out. All checks are received by mail.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Traced receipts or collection documentation to the deposit slip with no exceptions.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

Traced the deposit slip total to the actual deposit per the bank statement with no exceptions.

- d) Observe 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 and the cash is stored securely in a locked safe or drawer).

Deposits selected were not made within one business day of receipt at the collection location. We were unable to determine the number of days from receipt to deposit. All revenue receipts are in the form of a check received by mail. Once all expected checks are received, a deposit is made once or twice each month.

- e) Trace the actual deposit per the bank statement to the general ledger.

Traced the actual deposits per the bank statement to the general ledger noting no exceptions.

Non-Payroll Disbursements – General (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. 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).

Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete.

9. 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:

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

Obtained procedures and observed that job duties are properly segregated regarding the functions noted above.

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

Obtained procedures and observed that job duties are properly segregated regarding the functions noted above.

- c) 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.

The employee responsible for processing payments can also add vendors; however, all checks must be signed by a board member.

- d) 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.

The employee responsible for processing payments mails the payments after a board member signs the checks.

10. 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:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

Observed that the disbursements matched the related original itemized invoice and the supporting documentation indicates deliverables included on the invoice were received.

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

Observed that the disbursement documentation included evidence of segregation of duties tested.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. 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.

Obtained from management a listing of all active credit cards and fuel cards for the fiscal period and the numbers and names of the person who maintained possession of cards, and management provided representation that the listing is complete.

12. 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) Observe whether 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) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

Observed that there is evidence that the monthly statement and supporting documentation was reviewed and approved by someone other than the authorized cardholder.

- b) Observe that finance charges and late fees were not assessed on the selected statements.
Observed that there were no late fees or finance charges assessed on the selected statements.

13. 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 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.

Management was unable to provide original itemized receipts for three of the transactions on the statement selected.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. 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) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Observed that approved reimbursement rates were no more than those establishments by the State of Louisiana or the U.S. General Services Administration.

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

Not applicable as all travel and travel-related reimbursements tested were reimbursed at a per diem rate and not actual costs.

c) Observe 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).

Observed that each reimbursement is supported by documentation of the business/public purpose.

d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Observed that each reimbursement was reviewed and approved by someone other than the person receiving reimbursement.

Contracts

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

No exceptions were found as a result of this procedure.

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

Observed that the contract was approved by the board.

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

Observed that the contract was not amended.

- d) 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 the invoice and related payment agreed to the terms and conditions of the contract.

Randomly selected one payment from the contract tested, and observed that the invoice and payment agreed to the terms and conditions of the contract.

Payroll and Personnel

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

Obtained a listing of employees and officials employed during the fiscal period, and management provided representation that the listing is complete. Randomly selected 5 employees and agreed paid salaries to authorized salaries/pay rates in the personnel files.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

Observed that all selected employees documented their daily attendance and leave.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

Observed that supervisors approved the attendance and leave of the selected employees.

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

Observed that leave accrued and taken during the pay period is reflected in the cumulative leave records.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Observed that the rate paid to employees agrees to the authorized salary/pay rate found within the personnel file.

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

Obtained a listing of employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. No exceptions noted.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Management provided representation that employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed, by required deadlines.

Ethics

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

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

The five employees selected for testing did have documentation to demonstrate that the required ethics training was completed.

- b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

There were no changes made to the entity's ethics policy during the fiscal year.

Debt Service

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

Management has asserted that the Entity did not have any debt issued during the fiscal year.

22. 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).

Obtained a listing of notes outstanding at the end of the fiscal year and managements representation that the listing is complete. Randomly selected one note for inspection and determined that all reserve balances and payments required by debt covenants were made.

Fraud Notice

23. 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.

Management has asserted that the Entity did not have nay misappropriations of public funds or assets during the reporting period.

24. Observe 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.

Observed that the entity has posted on its premises, the required notice.

Information Technology Disaster Recovery/Business Continuity

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

- a) 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.

We performed the procedure and discussed the results with management.

- b) 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.

We performed the procedure and discussed the results with management.

- c) 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.

We performed the procedure and discussed the results with management.

Sexual Harassment

- 26. 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.

The five employees selected for testing did have documentation to demonstrate that the required sexual harassment training was complete.

- 27. 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).

Observed that the entity has posted its sexual harassment policy and complaint procedure on the entity's premises.

- 28. 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:

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

Observed that the report included requirements as stated above.

- b) Number of sexual harassment complaints received by the agency;

Observed that the report included requirements as stated above.

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

Observed that the report included requirements as stated above.

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

Observed that the report included requirements as stated above.

- e) Amount of time it took to resolve each complaint.

Observed that the report included requirements as stated above.

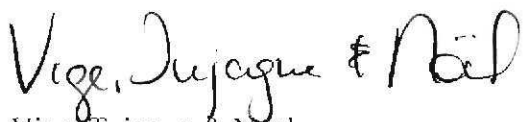
Management's Response

Management of the St. Landry Parish Communications District concurs with the exceptions and is working to address the deficiencies identified.

We were engaged by St. Landry 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 St. Landry Parish Communications District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended 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.



Vige, Tujague & Noel

Eunice, Louisiana

May 31, 2022