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**RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY
RAYVILLE, LOUISIANA**

**Component Unit Financial Statements
For the Year Ended December 31, 2008**

With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

7/15/09

DARLA S. TURNER, CPA
A Professional Accounting Corporation
2213 Liberty Street
Monroe, Louisiana 71201

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

**Component Unit Financial Statements
 For the Year Ended December 31, 2008
 With Supplemental Information Schedules**

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2213 Liberty St., Monroe, LA 71201
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Independent Accountant's Report

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

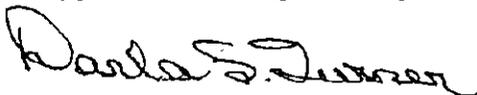
I have reviewed the accompanying component unit financial statements of the Richland Parish Communication District, State of Louisiana, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 2008, which collectively comprise the District's basic financial statements, and the accompanying supplementary information contained in Schedules I, II, III, IV, V and VI, which is presented only for supplementary information purposes, as listed in the table of contents, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Richland Parish Communication District, State of Louisiana.

A review consists principally of inquires of Entity personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statement taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated June 26, 2009, on the results of my agreed-upon procedures.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.



DARLA S. TURNER
CERTIFIED PUBLIC ACCOUNTANT
June 26, 2009

RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY

Statement A

Statement of Net Assets
December 31, 2008

ASSETS

Current assets:

Cash and cash equivalents	\$ 355,604
Accrued interest receivable	5,317
Accounts receivable	168
Total current assets	<u>361,089</u>

Noncurrent assets:

Property, plant and equipment(net of accumulated depreciation)	32,979
Prepaid lease expense	117,572
Total noncurrent assets:	<u>150,551</u>

Total Assets 511,640

LIABILITIES

Current liabilities:

Payroll taxes payable	3,012
Retirement payable	1,549

Total Liabilities 4,561

NET ASSETS

Invested in capital assets, net of related debt	32,979
Restricted assets - new equipment	344,210
Unrestricted	129,890

Total Net Assets \$ 507,079

**RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY**

Statement B

**Statement of Revenues, Expenses and Changes In Net Assets
December 31, 2008**

Operating revenues:	
911 fees	\$ 224,876
Map and sign income	<u>4,195</u>
Total operating revenues	229,071
 Operating expenses:	
AT&T lease	66,594
Salary	53,255
Outside services	20,000
Depreciation	16,173
Line fees	14,995
Repairs and maintenance	12,492
Travel	11,431
Office supplies	6,516
Telephone	5,691
Retirement	4,407
Professional fees	3,668
Insurance	2,843
Payroll taxes	1,941
Training	895
Post and materials	134
Total operating expenses	<u>221,035</u>
Operating income	8,036
 Nonoperating revenues:	
Interest and dividend earnings	11,743
Loss on disposal of assets	<u>(1,905)</u>
Total nonoperating revenue	<u>9,838</u>
Change in net assets	17,874
Net assets - beginning of year	489,205
Net assets - end of year	<u><u>\$ 507,079</u></u>

See accountant's report and the accompanying notes

**RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY**

Statement C

**Statement of Cash Flows, Proprietary Fund Type
For the Year Ended December 31, 2008**

Cash Flows From Operating Activities	
Receipts from customers and users	\$ 228,903
Payments to suppliers for goods and services	(270,301)
Payments to employees and fringes	(53,255)
Net Cash Provided by Operating Activities	<u>(94,653)</u>
Cash Flows From Capital and Related Financing Activities	
Purchases of capital assets	<u>(39,530)</u>
Net Cash Provided (used) by Capital and Related Financing Activities	<u>(39,530)</u>
Cash Flows From Investing Activities	
Interest and dividends received	<u>13,904</u>
Net Cash Provided (used) by Investing Activities	<u>13,904</u>
Net Increase in Cash and Cash Equivalents	(120,279)
Cash and Cash Equivalents, Beginning of Year	<u>475,883</u>
Cash and Cash Equivalents, End of Year	<u>\$ 355,604</u>
Reconciliation of Operating Income to New Cash Provided (used) by Operating Activities	
Operating income	\$ 8,036
Depreciation expense	<u>16,173</u>
(Increase) decrease in accounts receivable	(168)
Increase (decrease) in accounts payable	(117,572)
Total Adjustments	<u>(1,122)</u>
Net Cash Provided by Operating Activities	<u>\$ (94,653)</u>
Listing of Noncash Investing, Capital, and Financial Activities	
Capital assets deemed obsolete	\$ 97,288

See accountant's report and the accompanying notes

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

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2008**

INTRODUCTION

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

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Richland Parish Communication District is considered a component unit of Richland Parish Police Jury. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

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

See the accountant's report.

**RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)**

The District adopted the provisions of Statement 34 of the Governmental Accounting Standards Board-*Basic Financial Statements-Managements Discussion and Analysis-for State and Local Governments*. Statement 34 established standards for external reporting for all state and local governmental entities, which includes a statement of net assets, a statement of revenues, classification of fund net assets into three components – invested in capital assets, net of related debt, restricted and unrestricted. These classifications are defined as follows:

Invested in capital assets, net of related debt—This component of net assets consists of capital assets including restricted capital assets, net of accumulated depreciation, and reduced by any outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the unspent related debt proceeds at year end. The portion of debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.

Unrestricted net assets—This component of net assets consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

The adoption of Statement No. 34 had no effect on the basic financial statements except for the classification of net assets in accordance with the Statement.

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

The Proprietary Fund is accounted for on a flow of economic resources, measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. The accrual basis of accounting is used. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred.

See the accountant’s report.

**RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)**

Revenues:

Wireline

On November 6, 1990 the voters of Richland Parish approved a levy not to exceed 5% of the highest tariff rate approved by the Public Service Commission, on each private and commercial telephone to fund the enhanced 911 emergency telephone services. Beginning January 1, 1991 a service charge of \$.8425 per residential and \$1.6825 per commercial telephone line was collected. The telephone companies remit monthly collections (less an administrative fee) to the District by the fifteenth (15th) day of the following month. Currently, there are approximately 7,400 residential and 1,700 commercial lines in the parish.

Wireless

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

Expenses

The District records expenses when the liability has been incurred.

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

See the accountant's report

**RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)**

C. Deposits and Investments

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, and long-term investments with original maturities of 12 months or less from the date of acquisition. State law and the District's investment policy allow the entity to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the District are reported at fair value.

D. Prepaid Items

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

E. Capital Assets

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

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

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

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

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

See the accountant's report

**RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)**

F. Compensated Absences

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

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

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

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

Sick leave is accrued 8 hours per month. Employees who resign or who are terminated shall not receive pay for accrued sick leave.

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

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

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

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

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

See the accountant's report

**RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)**

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

No accrual has been based upon (a) above.

G. Long-term Obligations

The district has no long-term obligations as of December 31, 2008..

H. Estimates

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET INFORMATION: The District uses the following budget practices:

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

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

See the accountant's report

**RICHLAND PARISH COMMUNICATION DISTRICT
 RICHLAND PARISH POLICE JURY
 Rayville, Louisiana
 Notes to the Financial Statements (Continued)**

3. CASH AND CASH EQUIVALENTS

At December 31, 2008, the District has cash and cash equivalents (book balances) totaling \$355,604, as follows:

Demand Deposits	\$ 100
Interest-bearing demand deposits	11,294
Time Deposits	<u>344,210</u>
Total	<u>\$355,604</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2008, the District has \$375,701 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance from four banks in the amount of \$1,000,000 and pledged securities in the amount of \$171,371.

4. RECEIVABLES

The receivables of \$5,584 at December 31, 2008, are as follows:

Accrued interest	\$5,317
Other	<u>267</u>
Total	<u>\$5,584</u>

See the accountant's report

**RICHLAND PARISH COMMUNICATION DISTRICT
 RICHLAND PARISH POLICE JURY
 Rayville, Louisiana
 Notes to the Financial Statements (Continued)**

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2008, for the District as follows:

	Balance 12/31/2007	Additions	Deletions	Balance 12/31/2008
Building improvements	\$ 7,591	\$15,232	-	\$22,823
Machinery and equipment	127,957	24,298	(97,288)	54,967
Total capital assets being depreciated	<u>135,548</u>	<u>39,530</u>	<u>(97,288)</u>	<u>77,790</u>
Less accumulated depreciation for:				
Building improvements	2,340	472		2,812
Machinery and equipment	121,681	15,701	(95,383)	41,999
Total accumulated depreciation	<u>124,021</u>	<u>16,173</u>	<u>(95,383)</u>	<u>44,811</u>
Total being depreciated, net	<u>\$ 11,527</u>	<u>\$23,357</u>	<u>\$(1,905)</u>	<u>\$ 32,979</u>

6. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$4,561 at December 31, 2008, are as follows:

	<u>Total</u>
Accounts	\$ 0
Payroll Taxes	3,012
Retirement	<u>1,549</u>
Total	<u>\$4,561</u>

See the accountant's report

**RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)**

7. RETIREMENT SYSTEMS

Plan Description: Substantially all employees of the Richland Parish Communication District are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All full time employees of the District are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

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

Funding Policy: Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 12.75% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge

See the accountant's report

**RICHLAND PARISH COMMUNICATION DISTRICT
 RICHLAND PARISH POLICE JURY
 Rayville, Louisiana
 Notes to the Financial Statements (Continued)**

Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District's contributions to the System under Plan A for the years ending December 31, 2008, 2007, and 2006, were \$4,407, \$3,997, and \$3,804, respectively, equal to the required contributions for each year.

8. LEASES

The District does not record items under capital leases as an asset and an obligation in the accompanying financial statements. The following is an analysis of capital leases:

Equipment \$136,634

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of December 31, 2007:

<u>Fiscal Year</u>	<u>Equipment</u>
2008	\$ 7,453
2009	29,811
2010	29,811
2011	29,811
2012	29,811
2013	<u>9,937</u>
Total minimum lease payments	136,634
Less amounts representing interest	<u>11,635</u>
Present value of net minimum Lease payments	<u>\$125,000</u>

The District has no operating leases as of December 31, 2008.

See the accountant's report

**RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)**

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

The District has restricted net assets of \$344,210 for the replacement of equipment for 911 purposes. Also the District has marked funds for future wireless transition.

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

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

According to the statute, the District is to collect the tax from the providers of wireless communications. The proceeds of the tax are restricted in use for payment of service suppliers' and the District's costs associated with the implementation of Phase I and Phase II enhancements required by the FCC. Once these expenditures have been made and the system implementation is complete, the proceeds become unrestricted and may be used for any lawful purpose of the District. The Revised Statutes further provide that parishes, such as Richland Parish, with a population of between 20,000 and 30,000 (from the latest census) and wireless service providers in the District shall complete all necessary enhancements for wireless 911 service within eighteen months of the initial levy of the service charge. The collection of the Wireless E911 tax is authorized by Louisiana Revised Statute 33:9109. As of December 31, 2008, the Richland Parish Communication District has received a total of \$295,044 with the first charge to wireless customers being in April, 2006 and the first stream of revenues coming to the District in May, 2006. Wireless service providers were notified by letter, June 8, 2006, that all action necessary to implement the enhancements should be completed within six months excluding extension requests. As of December 31, 2008, Phase I is complete and Phase II is complete except for two wireless companies that have not completed their upgrades to towers in the area.

See the accountant's report

**RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Concluded)**

11. RISK MANAGEMENT

The District is exposed to various risks related to torts, damage to, and destruction of assets; errors and omissions, injuries to employees and natural disasters.

The District's office is located in the Richland Parish Courthouse in Rayville, Louisiana. Expenditures for operation and maintenance of the parish courthouse, as required by Louisiana law, are paid by the Richland Parish Police Jury. The general liability is covered under the Richland Parish Police Jury's policy with Risk Management Insurance Agency. The District has purchased other commercial insurance to help protect against most of these perils. There were no significant reductions in insurance coverage from prior years.

See the accountant's report

RICHLAND PARISH COMMUNICATION DISTRICT
RICHLAND PARISH POLICE JURY
Schedule of Compensation Paid to Board Members
For the Year Ended December 31, 2008

Schedule I

<u>Board Member</u>	<u>Amount</u>
David Knight - Chairman	No compensation
Mary Forehand, Secretary	No compensation
Bobby Hales, Treasurer	No compensation
John Burson	No compensation
Brent Smart	No compensation
Stacey Hutchinson	No compensation
Charles McDonald	No compensation

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2008**

SUMMARY OF AUDITOR'S RESULTS

1. My accountant's report expresses an unqualified opinion on the financial statements of the activities of the Richland Parish Communications District for the year ended December 31, 2008.
2. There were no findings and questioned costs for the year ended December 31, 2008.
3. There were no federal awards.

MANAGEMENT LETTER

There was no management letter issued for the year ended December 31, 2008.

**Schedule of Prior Year Findings and Questioned Costs
For the Year Ended December 31, 2008**

SUMMARY OF ACCOUNTANT'S RESULTS

There were no findings or questioned costs in 2007.

RICHLAND PARISH COMMUNICATION DISTRICT

Schedule IV

RICHLAND PARISH POLICE JURY

Rayville, Louisiana

Statement of Revenues, Expenses and Changes in Net Assets

Budget and Actual

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues				
911 income	\$ 223,000	\$ 223,400	\$ 224,876	\$ 1,476
Map and sign income	3,550	4,200	4,195	(5)
Total Revenues	<u>226,550</u>	<u>227,600</u>	<u>229,071</u>	<u>1,471</u>
Expenditures				
Advertising	80	-	-	-
Depreciation	20,000	20,000	16,173	3,827
Dues and subscriptions	60	-	-	-
Equipment lease	-	69,000	66,594	2,406
Line fees	15,000	18,000	14,995	3,005
Insurance	3,500	3,000	2,843	157
Office supplies	2,500	-	6,516	(6,516)
Outside services	35,000	35,250	20,000	15,250
Payroll taxes	1,400	1,900	1,941	(41)
Post and materials	9,000	-	134	(134)
Professional fees	1,700	4,000	3,668	332
Repairs and maintenance	5,000	10,000	12,492	(2,492)
Retirement	4,200	-	4,407	(4,407)
Salary	75,000	54,000	53,255	745
Telephone	4,500	500	5,691	(5,191)
Training	5,000	900	895	5
Travel	4,500	11,450	11,431	19
Total operating expenses	<u>186,440</u>	<u>228,000</u>	<u>221,035</u>	<u>6,965</u>
Operating income	40,110	(400)	8,036	8,436
Nonoperating revenues:				
Interest and dividend earnings	7,725	7,255	11,743	4,488
Loss on disposal of assets	-	-	(1,905)	(1,905)
Total operating revenue	<u>7,725</u>	<u>7,255</u>	<u>9,838</u>	<u>2,583</u>
Change in Net Assets	47,835	6,855	17,874	11,019
Net assets-beginning of year	<u>489,205</u>	<u>489,205</u>	<u>489,205</u>	<u>-</u>
Net assets-end of year	<u>\$ 537,040</u>	<u>\$ 496,060</u>	<u>\$ 507,079</u>	<u>\$ 11,019</u>

RICHLAND PARISH COMMUNICATION DISTRICT

RICHLAND PARISH POLICE JURY

**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

To the Management of the Richland Parish Communications District:

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Richland Parish Communications District and the Legislative Auditor, State of Louisiana, solely to assist the users' in evaluating management's assertions about Richland Parish Communications District's compliance with certain laws and regulations during the year ended December 31, 2008, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The District entered into a lease for telecommunications equipment with AT&T. Leases for telecommunications equipment are an exception to the public bid law. David Knight, Chairman of the Board of Commissioners informed me that there were only three companies who provide this type of equipment. He contacted all three of them and the Board chose AT&T.

Code of Ethics for Public Officials and Public Employees

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

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

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

Management provided me with the required list.

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

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

Budgeting

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

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

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

I traced the adoption of the original budget to the minutes of a meeting held on December 27, 2007, which indicated that the budget had been adopted by the Board of Commissioners of the Richland Parish Communications District by a unanimous vote of those present. . The original budget was amended at the December 30, 2008 board meeting.

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

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

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

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

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

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

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

All of the payments were properly coded to the correct fund and general ledger account. The purchases of equipment were properly capitalized and depreciated according to the policy of the District..

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accou

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Meetings

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

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

Debt

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

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

Advances and Bonuses

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

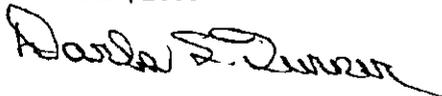
A reading of the minutes of the district for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts. In addition, I inquired of the accountant.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

The prior year review did not include any comments or unresolved matters.

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

This report is intended solely for the use of management of Richland Parish Communications District, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

June 26, 2009



DARLA S. TURNER

CERTIFIED PUBLIC ACCOUNTANT

See Accountant's Report

LOUISIANA ATTESTATION QUESTIONNAIRE

December 17, 2008

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

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

These representations are based on the information available to us as of December 31, 2008:

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.
Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.
Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.
Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.



DAVID KNIGHT, President

Date 12/27/08