

NOTICE OF PUBLIC MEETING

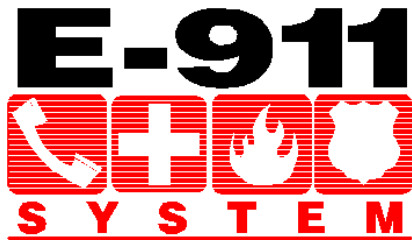


LAFOURCHE PARISH COMMUNICATIONS DISTRICT

Date: January 7, 2021
Time: 1:00 p.m.
Location: **L.P.C.D. PSAP / Conference Room**
111 Dunkleman Dr.
Raceland, LA 70394

BOARD MEETING AGENDA

- 1.) Meeting called to order by Chairman Pitre
- 2.) Pledge of Allegiance to the Flag
- 3.) Roll call by Valerie Adams
- 4.) Comments from the Public
- 5.) Minutes December 3, 2020 Board Meeting
- 6.) Secretary/Treasurer Report
 - a.) December 2020 Financial Reports
 - b.) Louisiana Legislative Auditor Compliance Questionnaire
 - c.) Bourgeois Bennet Auditor Compliance Questionnaire
- 7.) Building Report
- 8.) New Business
- 9.) Old Business
- 10.) Chairman's Report
- 11.) Administrator's Report
 - a.) December 2020-PSAP Reports
- 12.) Comments from Board Members
- 13.) Adjourn



Lafourche Parish
Communications District

P.O. Box 1157, Raceland, LA 70394
Phone (985) 537-3580 Fax (985) 537-6906

**Lafourche Parish Communications District
2021 Meeting Dates**

Meeting Time: 1:00 PM

Location:

**Lafourche Parish Communications District
111 Dunkleman Drive
Raceland, LA 70394**

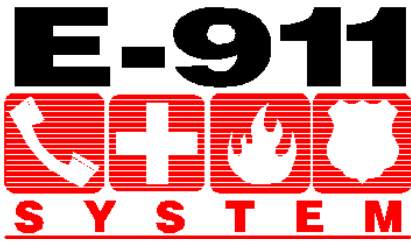
Thursday, January 7, 2021

Thursday, April 1, 2021

Thursday, July 1, 2021

Thursday, October 7, 2021

Thursday, December 2, 2021



Lafourche Parish Communications District

P.O. Box 1157, Raceland, LA 70394
Phone (985) 435-2105 Fax (985) 537-6906

December 3, 2020 Board Meeting Minutes

Chairman Reggie Pitre opened the Public Hearing on the 2021 Proposed Budget of the Lafourche Parish Communications District at 2:00 PM. The meeting was held in the Lafourche Parish Communications District's Conference Room, 111 Dunkleman Dr. Raceland.

Chairman Pitre called any public comments. No public comments were presented.

Mr. Chris Boudreaux moved for motion to close the Public Hearing of the 2021 Proposed Budget. The motion was seconded by **Mr. Jacques Thibodaux**. No discussion. Motion carried with no dissenting votes.

Chairman Pitre called the meeting of the Lafourche Parish Communications District to order at 2:01 PM.

Mr. Eric Benoit led the **Pledge of Allegiance**.

Chairman Pitre called for **Roll Call by Valerie Adams**.

Board Members recorded as present:

Zina Sampey Mark Fontenot Deborah Gautreaux (Face time)

Eric Benoit Reggie Pitre Chris Boudreaux

Jacques Thibodaux

Also Present: Katie Zeringue Administrator
Valerie Adams Administrative Assistant

Chairman Pitre called for **Comments from the Public**.

No public comments presented.

Chairman Pitre called for **Approval of the October 15, 2020 Board Meeting Minutes**.

Mr. Boudreaux moved for a motion to accept the October 15, 2020 minutes as written. The motion was seconded by **Mr. Benoit**. No discussion. Motion carried with no dissenting votes.

Chairman Pitre called for the **Secretary/Treasurer's Report**.

Mrs. Deborah Gautreaux presented the **September-November 2020 financial reports**.

Mr. Boudreaux moved for a motion approving the September--November 2020 financial reports as presented. The motion was seconded by **Mr. Mark Fontenot**. No discussion. Motion carried with no dissenting votes.

Mrs. Zeringue presented the **Proposed 2020 Amended Budget**.

Mr. Boudreaux moved for a motion approving the Proposed 2020 Amended Budget. The motion was seconded by **Mr. Thibodaux**. No Discussion. Motion carried with no dissenting votes.

Mrs. Zeringue presented the Proposed 2021 Budget.

Mr. Benoit moved for a motion approving the Proposed 2021 Budget. The motion was seconded by **Mr. Fontenot**. No Discussion. Motion carried with no dissenting votes.

Mrs. Zeringue presented the Louisiana Legislative Auditors Statewide Agreed Upon Procedures. Discussion.

Mr. Boudreaux moved for a motion to accept the Louisiana Legislative Auditors Statewide Agreed Upon Procedures. Seconded by **Mr. Benoit**. No discussion.

Chairman Pitre called for the **Building Report**.

Mrs. Zeringue advised there was none.

Chairman Pitre called for **New Business**

Ms. Zeringue presented the Vertiv/Liebert UPS Battery Replacement. Discussion.

Mr. Benoit moved for a motion to accept the Vertiv/Liebert UPS Battery Replacement. Seconded by **Mr. Fontenot**. Motion carried with no dissenting votes.

Chairman Pitre called for **Election of Officers**.

Mr. Benoit moved for a motion nominating Chris Boudreaux as Chairman.

Mr. Boudreaux moved for a motion nominating Reggie Pitre as Vice-Chairman.

Ms. Zina Sampey moved for a motion nominating Deborah Gautreaux as Secretary/Treasurer.

All officers were unanimously approved.

Chairman Pitre called for **Old Business**.

Ms. Zeringue advised there was none.

Chairman Pitre called for **Chairman's Report**.

Chairman Pitre wishes everyone a Happy Holiday and commended **Ms. Zeringue** and staff for a job well done.

Chairman Pitre called for **Administrator's Report**.

Ms. Zeringue presented the October-November 2020 PSAP Reports.

Ms. Zeringue presented **Street Resolution 2020-12-1**. Discussion.

Mr. Thibodaux moved for a motion denying Street Resolution 2020-12-1. The motion was seconded by **Mr. Boudreaux**. Motion carried with no dissenting votes.

Ms. Zeringue presented the **2021 Board Meeting Dates**.

Chairman Pitre called for **Comments from Board Members**.

All board members exchanged holiday greetings.

Mr. Boudreaux moved for a motion **to adjourn**. The motion was seconded by **Mr. Benoit**. No discussion. Motion carried with no dissenting votes. The meeting was adjourned at 2:30 PM.

Reggie Pitre, Chairman

Deborah Gautreaux, Secretary/Treasurer

Katie Zeringue, Administrator

1:39 PM
01/04/21
Cash Basis

Lafourche Parish Communications District
Profit & Loss Prev Year Comparison
January through December 2020

	Jan - Dec 20	Jan - Dec 19	\$ Change	% Change
Income				
Interest Earnings	954.99	4,613.35	-3,658.36	-79.3%
Miscellaneous Income	18,864.20	21,146.67	-2,282.47	-10.8%
Service Charge - Wireless	1,033,373.80	965,646.14	67,727.66	7.0%
Service Charge - Wireline	474,664.66	504,786.93	-30,122.27	-6.0%
Service Charge Prepaid Wireless	232,535.81	232,514.81	21.00	0.0%
Service Charge - Wireline	385.00	1.25	383.75	30,700.0%
Total Income	1,760,778.46	1,728,709.15	32,069.31	1.9%
Expense				
Accounting/Auditing Fees	13,000.00	13,000.00	0.00	0.0%
Advertising	636.92	314.24	322.68	102.7%
Bond Debt Interest	28,437.49	34,072.00	-5,634.51	-16.5%
Bond Debt Principal	215,000.00	0.00	215,000.00	100.0%
Building expenditures	64,724.65	67,891.37	-3,166.72	-4.7%
Building expense	0.00	2,999.40	-2,999.40	-100.0%
Building expense/Rental	459.00	-99.00	558.00	563.6%
Capital expenditures	1,224.50	0.00	1,224.50	100.0%
Compensated Absences	0.00	3,022.00	-3,022.00	-100.0%
Depreciation Expense	0.00	160,794.00	-160,794.00	-100.0%
Equipment maintenance	88,700.22	81,631.15	7,069.07	8.7%
Gas/Mile/Auto Maintenance	73.44	889.65	-816.21	-91.8%
Health Insurance	150,990.09	128,891.85	22,098.24	17.1%
Liability Insurance	72,701.81	68,028.06	4,673.75	6.9%
Loss of Disposal of Assets	0.00	931.00	-931.00	-100.0%
Maintenance Contracts	65,829.95	153,465.47	-87,635.52	-57.1%
Mapping	15,681.58	55,350.00	-39,668.42	-71.7%
Medical Expense	40.00	145.00	-105.00	-72.4%
Memberships/dues/subscriptions	2,951.99	1,454.80	1,497.19	102.9%
Miscellaneous	-192.86	0.00	-192.86	-100.0%
Open/Clean supply	21,011.52	17,174.22	3,837.30	22.3%
Payroll Expenses	661,636.56	702,876.22	-41,239.66	-5.9%
Postage and Freight	330.00	265.00	65.00	24.5%
Professional Fees	3,508.30	4,754.20	-1,245.90	-26.2%
Public Education	-245.00	1,518.89	-1,763.89	-116.1%
Reconciliation Discrepancies	-0.59	0.05	-0.64	-1,280.0%
Rental Equipment	1,445.17	1,338.56	106.61	8.0%
Telephone Service Charge	379,992.62	384,809.16	-4,816.54	-1.3%
Travel and training	11,892.46	17,174.39	-5,281.93	-30.8%
Wireless Phase I	28,289.17	43,642.04	-15,352.87	-35.2%
Total Expense	1,828,118.99	1,946,333.72	-118,214.73	-6.1%
Net Income	-67,340.53	-217,624.57	150,284.04	69.1%

2:16 PM
 01/04/21
 Cash Basis

Lafourche Parish Communications District
Profit & Loss Budget vs. Actual
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Income				
Interest Earnings	954.99	1,000.00	-45.01	95.5%
Miscellaneous Income	18,864.20	17,132.91	1,731.29	110.1%
Revenue Bond Proceeds	0.00	0.00	0.00	0.0%
Service Charge - Wireless	1,033,373.80	960,000.00	73,373.80	107.6%
Service Charge - Wireline	474,664.66	445,000.00	29,664.66	106.7%
Service Charge Prepaid Wireless	232,535.81	232,550.00	-14.19	100.0%
Service Charge - Wireline	385.00			
Total Income	1,760,778.46	1,655,682.91	105,095.55	106.3%
Expense				
Accounting/Auditing Fees	13,000.00	13,000.00	0.00	100.0%
Advertising	636.92	500.00	136.92	127.4%
Bond Debt Interest	28,437.49	28,762.50	-325.01	98.9%
Bond Debt Principal	215,000.00	215,000.00	0.00	100.0%
Building expenditures	64,724.65	60,000.00	4,724.65	107.9%
Building expense/Rental	459.00	0.00	459.00	100.0%
Capital expenditures	1,224.50	0.00	1,224.50	100.0%
Compensated Absences	0.00	0.00	0.00	0.0%
Depreciation Expense	0.00	0.00	0.00	0.0%
Employee Uniforms	0.00	0.00	0.00	0.0%
Equipment maintenance	88,700.22	75,000.00	13,700.22	118.3%
Gas/Mile/Auto Maintenance	73.44	100.00	-26.56	73.4%
Health insurance	150,990.09	155,000.00	-4,009.91	97.4%
Legal	0.00	0.00	0.00	0.0%
Liability Insurance	72,701.81	73,000.00	-298.19	99.6%
Maintenance Contracts	65,829.95	80,000.00	-14,170.05	82.3%
Mapping	15,681.58	16,000.00	-318.42	98.0%
Medical Expense	40.00	100.00	-60.00	40.0%
Memberships/dues/subscriptions	2,951.99	3,000.00	-48.01	98.4%
Miscellaneous	-192.86	500.00	-692.86	-38.6%
Oper/Clean supply	21,011.52	20,500.00	511.52	102.5%
Payroll Expenses	661,636.56	690,000.00	-28,363.44	95.9%
Postage and Freight	330.00	400.00	-70.00	82.5%
Professional Fees	3,508.30	3,500.00	8.30	100.2%
Public Education	-245.00	250.00	-495.00	-98.0%
Reconciliation Discrepancies	-0.59	0.00	-0.59	100.0%
Rental Equipment	1,445.17	1,600.00	-154.83	90.3%
Telephone Service Charge	379,992.62	375,000.00	4,992.62	101.3%
Travel and training	11,892.46	10,000.00	1,892.46	118.9%
Wireless Phase I	28,289.17	30,000.00	-1,710.83	94.3%
Total Expense	1,828,118.99	1,851,212.50	-23,093.51	98.8%
Net Income	-67,340.53	-195,529.59	128,189.06	34.4%

Lafourche Parish Communications District
Balance Sheet
 As of December 31, 2020

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Capital One Bond Sink xxxxx1285	11,656.64
Capital One Invest xxxxx4753	107,949.86
Cash-Payroll xxxx1372	2,713.67
Iberia Bank Debt Service Reser	108,832.39
Operating Capital One xxx8794	19,233.61
Total Checking/Savings	250,386.17
Accounts Receivable	
Accrued Receivable	127,882.03
Total Accounts Receivable	127,882.03
Other Current Assets	
Accounts Receivable- Audit JE	113,384.33
Prepaid Maintenance	96,293.98
Total Other Current Assets	209,678.31
Total Current Assets	587,946.51
Fixed Assets	
Accumulated Depreciation	-1,558,054.78
Building	3,329,120.27
Construction In Progress	171,751.50
Equipment	1,179,751.27
Office Furniture and equipment	144,500.71
Other Assets	203,224.00
Total Fixed Assets	3,470,292.97
Other Assets	
Deferred Bond Issuance Costs	0.03
Total Other Assets	0.03
TOTAL ASSETS	4,058,239.51
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	351.89
Accrued Interest Payable	20,570.00
Total Accounts Payable	20,921.89
Other Current Liabilities	
Accounts Payable Audit JE	14,264.64
Accrued Interest Payable Audit	-10,982.52
Payroll Liabilities	295.14
Total Other Current Liabilities	3,577.26
Total Current Liabilities	24,499.15
Long Term Liabilities	
Accrued Vacation and sick leave	25,764.00
Bond Payable	770,000.00
Total Long Term Liabilities	795,764.00
Total Liabilities	820,263.15

10:12 AM

Lafourche Parish Communications District

Balance Sheet

01/06/21

As of December 31, 2020

Cash Basis

	<u>Dec 31, 20</u>
Equity	
Invested In Capital Assets	3,114,471.02
Opening Bal Equity	822,648.72
Retained Earnings	-631,802.85
Net Income	-67,340.53
	<hr/>
Total Equity	3,237,976.36
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>4,058,239.51</u>

**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Governments)**

Dear Chief Executive Officer:

Attached is the Louisiana Compliance Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of a financial audit of Louisiana state and local government agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected officials should sign the document, in lieu of such a resolution.

The completed and signed questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the auditor at the beginning of the audit.** The auditor will, during the course of his/her regular audit, test the accuracy of the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

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

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

Enclosure

**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Agencies)**

_____ (Date Transmitted)

Bourgeois Bennet L.L.C. (CPA Firm Name)

1340 W. Tunnel Blvd. Suite 226 (CPA Firm Address)

Houma, LA 70360 (City, State Zip)

In connection with your audit of our financial statements as of December 31, 2020
and for January 1 - December 31, (period of audit)
for the purpose of expressing an opinion as to the fair presentation of our financial statements in
accordance with accounting principles generally accepted in the United States of America, to assess our
internal control structure as a part of your audit, and to review our compliance with applicable laws and
regulations, we confirm, to the best of our knowledge and belief, the following representations. These
representations are based on the information available to us as of December 31,
2020 (date completed/date of the representations).

PART I. AGENCY PROFILE

1. Name and address of the organization.

Lafouche Parish Communications District

P. O. Box 1157/111 Dunkleman Drive

Raceland, LA 70394

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

n/a

3. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

Chairman-Reggie Pitre 125 Legion Lane, Golden Meadows, 70357 / 985-688-5740

Vice Chairman-Chris Boudreaux, 743 Hwy 20, Thibodaux, 70301 / 985-537-7603

Secretary/Treasurer – Deborah Gautreaux, P.O. Box 489, Cut Off, 70345 / 985-798-7259

Board Member-Eric Benoit, 338 Myrtle Dr, Lockport, LA 70374 / 985-532-8174

Board Member-Mark Fontenot, 113 Alma St, Thibodaux, 70301 / 985-447-8732

Board Member Zina Sampey, 720 Seventh St, Lockport 70374 / 719-237-5180

Board Member Jacques Thibodaux, 310 West 2nd St, Thibodaux, 70301 / 504-915-3120

4. Period of time covered by this questionnaire.

January 1 – December 31, 2020

5. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

RS 33:9103/Act 1029 (1999 Legislative Session)/Act 531 (2009 Legislative Session)

6. Briefly describe the public services provided.

Enhanced 911 Telephone Service for Lafourche Parish

7. Expiration date of current elected/appointed officials' terms.

Board Member Roster Attached

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

- A) All public works purchases exceeding \$250,000 have been publicly bid.
- B) All material and supply purchases exceeding \$30,000 have been publicly bid.

Yes [x] No []

]

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

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

Yes [x] No []

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

Yes [x] No []

PART IV. LAWS AFFECTING BUDGETING

11. We have complied with the budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15) R.S. 39:33, or R.S. 39:1331-1342, as applicable:

A. Local Budget Act

- 1. We have adopted a budget for the general fund and all special revenue funds (R.S. 39:1305).
- 2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the general fund and each special revenue fund, and a budget adoption instrument that defined the authority of the chief executive and administrative officers to make budgetary amendments within various budget classifications without approval by the governing authority, as well as those powers reserved solely to the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (R.S. 39:1305).
- 3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (R.S. 39:1306).
- 4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The

advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (R.S. 39:1307).

5. If required, the proposed budget was made available for public inspection at the location required by R.S. 39:1308.

6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget (R.S. 39:1309).

7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (R.S. 39:1309).

8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or equivalent notified the governing authority in writing during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (R.S. 39:1311).

9. The governing authority has amended its budget when notified, as provided by R.S. 39:1311. (Note, general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more. State law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less, and exempts special revenue funds whose revenues are expenditure-driven - primarily federal funds-from the requirement to amend revenues.)

N/A Enterprise fund

Yes []

No []

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of R.S. 39:33.

N/A Enterprise fund

Yes []

No []

C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R.S. 39:1331-1342.

Yes [] No []

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:513 and 515, and/or 33:463.

Yes [x] No []

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

Yes [x] No []

14. We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [x] No []

15. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes [x] No []

16. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [x] No []

17. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [x] No []

18. We have remitted all fees, fines, and court costs collected on behalf of other entities, in compliance with applicable Louisiana Revised Statutes or other laws.

Yes [x] No []

PART VI. MEETINGS

19. We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28.

Yes [x] No []

PART VII. ASSET MANAGEMENT LAWS

20. We have maintained records of our fixed assets and movable property records, as required by R.S. 24:515 and/or 39:321-332, as applicable.

Yes [x] No []

PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

21. We have complied with the fiscal agency and cash management requirements of R.S. 39:1211-45 and 49:301-327, as applicable.

Yes [x] No []

PART IX. DEBT RESTRICTION LAWS

22. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [x] No []

23. We have complied with the debt limitation requirements of state law (R.S. 39:562).

Yes [x] No []

24. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (R.S. 39:1410.62).

Yes [x] No []

PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS

25. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes [x] No []

26. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [x] No []

27. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes [x] No []

PART XI. ISSUERS OF MUNICIPAL SECURITIES

28. It is true that we have complied with the requirements of R.S. 39:1438.C.

Yes [x] No []

PART XI. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Parish Governments

29. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, R.S. 48:755(A).
- B. Development of a capital improvement program on a selective basis, R.S. 48:755.
- C. Centralized purchasing of equipment and supplies, R.S. 48:755.
- D. Centralized accounting, R.S. 48:755.
- E. A construction program based on engineering plans and inspections, R.S. 48:755.
- F. Selective maintenance program, R.S. 48:755.
- G. Annual certification of compliance to the auditor, R.S. 48:758.

Yes No

School Boards

30. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, R.S. 17:51-400.

Yes No

31. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes No

32. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed-upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report, as part of their annual financial statements, measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
- Schedule 2, Class Size Characteristics

We have also, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules, and recognize that although the schedules will not be included in the agreed-upon procedures report, the content of the schedules will be tested and reported upon by school board auditors in the school board performance measures agreed-upon procedures report:

- Education Levels of Public School Staff
- Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
- Public School Staff Data: Average Salaries

We understand that the content of the first two schedules will be tested and reported upon together.

Yes No

Tax Collectors

33. We have complied with the general statutory requirements of R.S. 47.

Yes No

Sheriffs

34. We have complied with the state supplemental pay regulations of R.S. 40:1667.7.

Yes No

35. We have complied with R.S. 13:5535 relating to the feeding and keeping of prisoners.

Yes No

District Attorneys

36. We have complied with the regulations of the DCFS that relate to the Title IV-D Program.

Yes No

Assessors

37. We have complied with the regulatory requirements found in R.S. Title 47.

Yes No

38. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.
Yes [] No []

Clerks of Court

39. We have complied with R.S. 13:751-917 and applicable sections of R.S. 11:1501-1562.
Yes [] No []

Libraries

40. We have complied with the regulations of the Louisiana State Library.
Yes [] No []

Municipalities

41. Minutes are taken at all meetings of the governing authority (R.S. 42:20).
Yes [] No []

42. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal (R.S. 43:141-146 and A.G. 86-528).
Yes [] No []

43. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).
Yes [] No []

Airports

44. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by R.S. 2:802.
Yes [] No []

45. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (R.S. 2:810).
Yes [] No []

46. All project funds have been expended on the project and for no other purpose (R.S. 2:810).
Yes [] No []

47. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 2:811).
Yes [] No []

Ports

48. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by R.S. 34:3452.
Yes [] No []

49. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (R.S. 34:3460).
Yes [] No []

50. All project funds have been expended on the project and for no other purpose (R.S. 34:3460).
Yes [] No []

51. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (R.S. 34:3460).
Yes [] No []

52. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 34:3461).
Yes [] No []

Sewerage Districts

53. We have complied with the statutory requirements of R.S. 33:3881-4159.10. Yes [] No []

Waterworks Districts

54. We have complied with the statutory requirements of R.S. 33:3811-3837. Yes [] No []

Utility Districts

55. We have complied with the statutory requirements of R.S. 33:4161-4546.21. Yes [] No []

Drainage and Irrigation Districts

56. We have complied with the statutory requirements of R.S. 38:1601-1707 (Drainage Districts); R.S. 38:1751-1921 (Gravity Drainage Districts); R.S. 38:1991-2048 (Levee and Drainage Districts); or R.S. 38:2101-2123 (Irrigation Districts), as appropriate.

Yes [] No []

Fire Protection Districts

57. We have complied with the statutory requirements of R.S. 40:1491-1509. Yes [] No []

Other Special Districts

58. We have complied with those specific statutory requirements of state law applicable to our district. Yes [x] No []

The previous responses have been made to the best of our belief and knowledge. 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 and the Legislative Auditor any known noncompliance that may occur subsequent to the issuance of your report.

Secretary _____ Date

Treasurer _____ Date

President _____ Date

Lafourche Parish Communication District
QUESTIONNAIRE
December 31, 2020

Please complete this questionnaire and return to me along with your records.

1. Please give a description on how you process deposits (who, how often, supporting information), write checks (signatures, use of purchase orders, etc), record them into your records, reports given to board members for approval, who receives bank statements, who reconciles the bank statements and is there approval of the reconciliation, and any other procedures you feel are important. (Attach sheet if necessary).
2. Does the Chairman or other designated member of the Board (someone that does not have bookkeeping responsibilities) review unopened bank statements? Is this review evidenced in writing?
3. Indicate whose signatures are required on checks for all checking accounts.
4. Did you receive any federal funds during the year?
5. Was there any litigation or threatened litigation against you during the year? If yes, please explain and include any supporting documentation (legal correspondence, etc).
6. Did you have any of the following: (if yes, please explain)
 - a. Sale of assets and agreement to repurchase assets that were previously sold?
 - b. Guarantees or endorsements?
 - c. Long term leases with required fixed payments for several years?

6. (Continued)

- d. Projects entered into with other governmental units that require annual payments?
 - e. Commitments to purchase large quantities or at prices in excess of market prices prevailing at December 31?
 - f. Commitments related to expansion or rehabilitation of facilities or to acquire investments or other non-current assets?
 - g. Noncompliance with laws, regulations, or contract provisions applicable to grants and federal or other governmental financial assistance programs?
 - h. Financial transactions or arrangements with financial institutions; e.g., oral or written guarantees, open letters of credit, etc?
 - i. Irregularities and illegal acts involving management or employees that could affect the financial statements?
 - j. Designation as potentially responsible party by the Environmental Protection Agency?
7. Are there any material subsequent transactions or events and significant matters unresolved as of December 31?
8. Were there any transactions with members of the board and/or with their businesses?
9. Is there any member of the immediate family of a board member or chief executive officer that has been employed by the entity after 4/1/80?

10. Do you periodically review that your bank accounts are secured for the excess over FDIC insurance by the market value of securities pledged to your accounts by the banks?
11. Do you have a security agreement executed with your banks for the purpose of protecting your interest in the securities pledged to your accounts?
12. Were minutes published in the official journal timely after the meetings?
13. Did you change any insurance policies during the year? Please provide a list of policy types, vendors, and dollar limits of coverage. (Attach sheet).
14. Did you expend public funds for political advertisements for public officials?
15. Was any person discriminated against for reasons of race, color, national origin or sex?
16. Please answer the following questions in comparison with last year for each specific area indicated:
 - a. Cash
 - i. Did you open any new bank accounts or close any accounts? If so, with which bank and what is the account number?
 - ii. Are there any significant decreases or increases in cash? If so, please explain.
 - b. Investments
 - i. Did you purchase any new investments during the year? If so, what type, and who are they held with?
 - ii. Did the board adopt an investment policy or change the policy in the current year? Please provide a copy of new policy.

c. Receivables

- i. Are you expecting to receive any money after December 31 that has not been recorded for revenues during the current year? Please explain.

d. Fixed Assets

- i. Have you had any additions to fixed assets? (Any land, furniture, equipment, vehicles, etc. that was purchased during the year for an amount above your capitalization policy.) If so, please attach a list with the date purchased, who from, description, and amount.
- ii. Have you had any deletions to fixed assets? If so please indicate on the listing included which assets were deleted, date deleted, and the method of disposal.
- iii. Did you loan or donate any surplus property to anyone during the year? If so, please provide a list of these assets, and indicate who it was loaned or donated to.
- iv. Have you taken a physical inventory of you fixed assets? Please indicate date taken.
- v. Is there any idle or obsolete property on your fixed asset listing?
- vi. Were there any major sales of fixed assets sale/leaseback transactions?
- vii. Do you have any liens against any of your assets?

- viii. Does the entity's vehicles, if any, have public license plates and side markings?

e. Accounts Payables

- i. Do you have any paid or unpaid invoices for services before December 31 that are not recorded as of December 31? If, so please provide a list indicating vendor name, invoice date, invoice amount, description of services, and date to be paid or paid.

f. Debt

- i. Was any debt incurred during the year? If yes, did you obtain approval from the State Bond Commission? Please provide copies of documents.
- ii. Do you plan on incurring any debt after December 31? If so, please explain.

g. Other Liabilities

- i. Are you aware of any outstanding liabilities at December 31?

h. Revenues

- i. Did you have any new revenue sources during the year (ie, grants, concessions, insurance reimbursements, government reimbursements, etc.)? If so, please explain
- ii. Was there a change in your millage rate if you have ad valorem taxes?
- iii. List all cash/check/money order (cash) collection locations.

- iv. List each person responsible for collecting cash and report whether each is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account, and (3) not required to share the same cash register or drawer with another employee.

i. Payroll

- i. When were the December wages paid to employees?
- ii. Did any employees receive a pay raise? If so, please list who, when it was effective and the amount.
- iii. What was your number of employees for current year and prior year? Please list any terminations or new hires that occurred during the year. Please indicate dates for these changes in employees.
- iv. Did you pay salary bonuses or retroactive pay increases?
- v. Did you advance wages to employees?
- vi. Do you have paid leave time? If so please provide a copy of policy documentations.
- vii. Did you pay employees for annual leave, in lieu of taking such leave, except termination payments?

j. Expenses

- i. Was there any significant purchase of materials and/or supplies? If so, please provide a list and supporting documentation for any quotes or bids received.

- ii. Was there any significant repairs or maintenance conducted during the year? If so, please explain.
- iii. Were there any construction projects started during the year?
- iv. List person(s) responsible for initiating purchases.
- v. List person(s) responsible for processing payments.
- vi. List person(s) responsible for adding vendors to the entity's purchasing/disbursement system.
- vii. Where are signed checks kept before being mailed, and by whom?

17. Are you associated with any legally separate, tax-exempt organizations that meet the following three criteria?

- The economic resources received or held by the separate organization are entirely or almost entirely for your direct benefit.
- You have the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
- You have the ability to otherwise access the economic resources received or held by an individual organization.

If the organization meets the above criteria, please provide the name of the organization, its tax identification number and a brief description of the organization including purpose, how it was organized, etc.

18. Are there any outside organizations that provide services to your organization that should be considered during our audit?

19. Are there any significant changes in policies or procedures involved in your operations or administration that were not disclosed in a previous question?

20. Please provide email address of the District and/or the person responsible for the books.

21. Please include the date, time and location of board meetings through June 2021.

Signature: _____

Title: _____

Date: _____

Lafourche Parish
Communications District

E-911



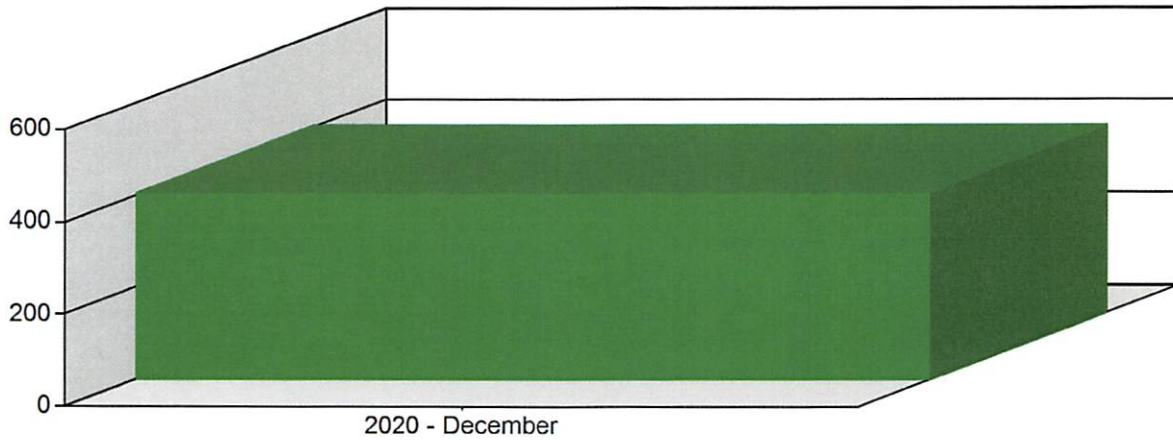
S Y S T E M

Call Volume per Month

From: 12/01/2020 00:00:00
 PSAP: PowerLocate, Undefined
 Line Group/Pool: LG - 9-1-1
 Class of Service: WPH1

To: 12/31/2020 23:59:59

Number of Calls : 404



<u>Month</u>	<u>Number of Calls</u>	<u>Percentage (%)</u>	<u>Cumulative (%)</u>
2020 - December	404	100.00	100.00
	404	100.00	

Lafourche Parish
Communications District

E-911



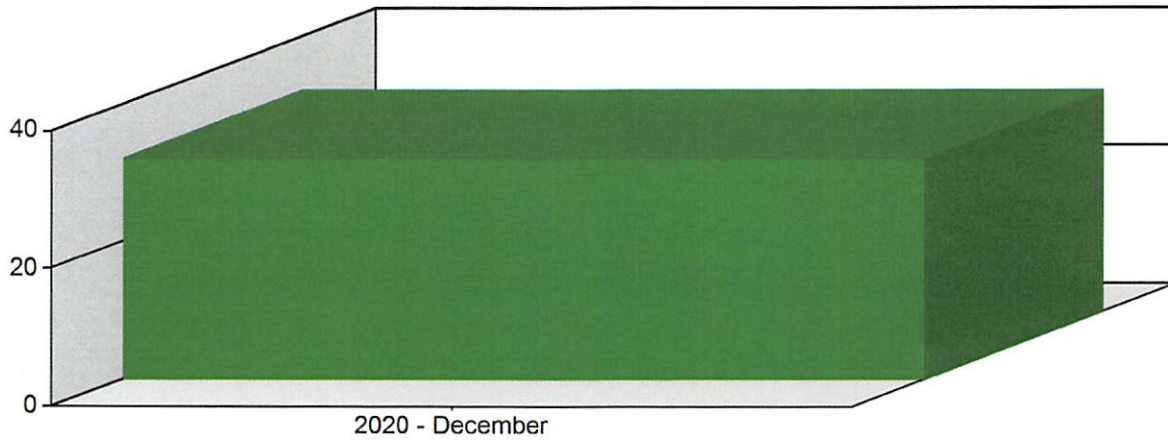
S Y S T E M

Call Volume per Month

From: 12/01/2020 00:00:00
 PSAP: PowerLocate, Undefined
 Line Group/Pool: LG - 9-1-1
 Class of Service: VOIP

To: 12/31/2020 23:59:59

Number of Calls : 32



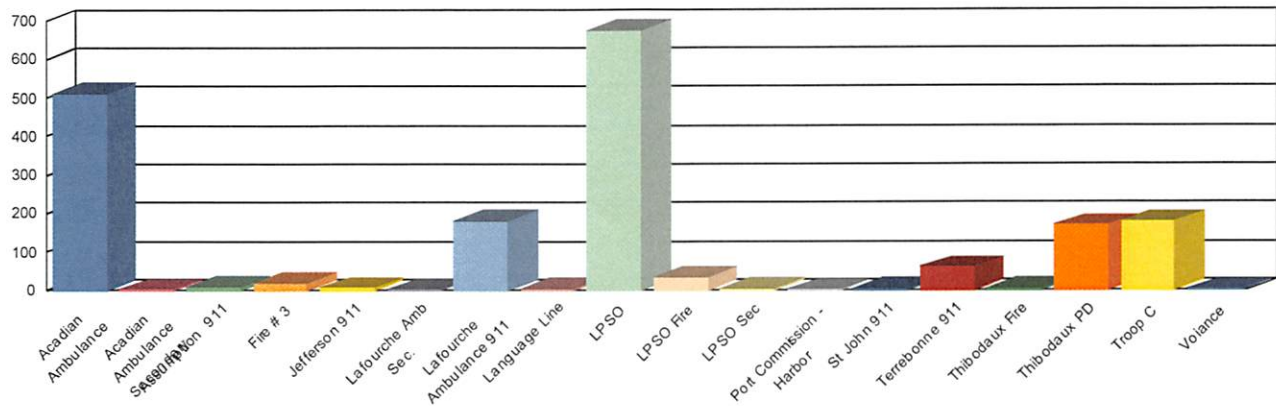
<u>Month</u>	<u>Number of Calls</u>	<u>Percentage (%)</u>	<u>Cumulative (%)</u>
2020 - December	32	100.00	100.00
	32	100.00	



Call Transfer Volume per Agency

From: 12/01/2020 00:00:00 **To:** 12/31/2020 23:59:59
PSAP: PowerLocate, Undefined
Agency: Acadian Ambulance, Acadian Ambulance Secondary, Assumption 911, Fire # 3, Fire # 3 - Sec., Jefferson 911, Lafourche Amb Sec., Lafourche Ambulance 911, Language Line, LPSO, LPSO Fire, LPSO Sec, Port Commission - Harbor, SO Fire, St Charles 911, St James - C, St John 911, Terrebonne 911, Thibodaux Fire, Thibodaux Fire SEC, Thibodaux PD, Thibodaux PD SEC, Troop C, Troop C Secondary, Voiance

Number of Transfers : 1,865



<u>Agency</u>	<u>Number of Calls</u>	<u>Transferred</u>	<u>Percentage (%)</u>
Acadian Ambulance	507	513	27.51
Acadian Ambulance Secondary	1	1	0.05
Assumption 911	10	10	0.54
Fire # 3	20	20	1.07
Jefferson 911	6	6	0.32
Lafourche Amb Sec.	1	1	0.05
Lafourche Ambulance 911	180	181	9.71
Language Line	2	3	0.16
LPSO	674	675	36.19
LPSO Fire	34	35	1.88
LPSO Sec	2	2	0.11
Port Commission - Harbor	1	1	0.05
St John 911	3	3	0.16
Terrebonne 911	60	60	3.22
Thibodaux Fire	5	5	0.27
Thibodaux PD	168	169	9.06
Troop C	175	179	9.60
Voiance	1	1	0.05
		1,865	

Lafourche Parish
Communications District

E-911



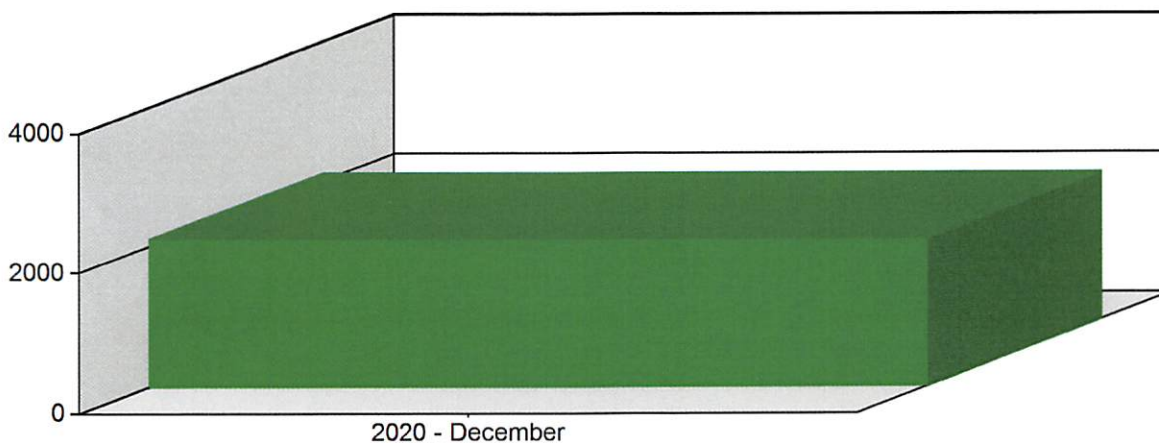
S Y S T E M

Call Volume per Month

From: 12/01/2020 00:00:00
 PSAP: PowerLocate, Undefined
 Line Group/Pool: LG - 9-1-1
 Class of Service: WPH2

To: 12/31/2020 23:59:59

Number of Calls : 2,107



<u>Month</u>	<u>Number of Calls</u>	<u>Percentage (%)</u>	<u>Cumulative (%)</u>
2020 - December	2,107	100.00	100.00
	2,107	100.00	

Lafourche Parish
Communications District

E-911



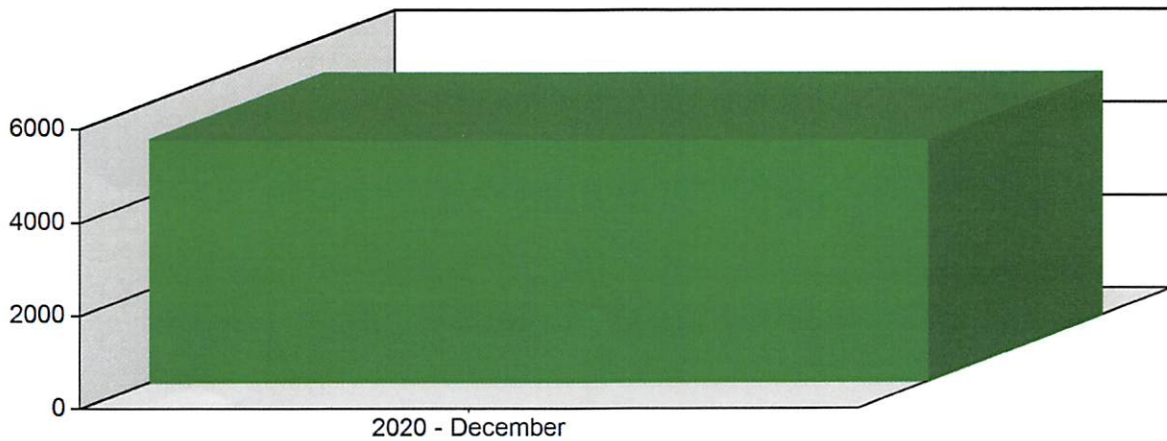
S Y S T E M

Call Volume per Month

From: 12/01/2020 00:00:00
PSAP: PowerLocate, Undefined

To: 12/31/2020 23:59:59

Number of Calls : 5,202



Month	Number of Calls	Percentage (%)	Cumulative (%)
2020 - December	5,202	100.00	100.00
	5,202	100.00	

Lafourche Parish
Communications District

E-911



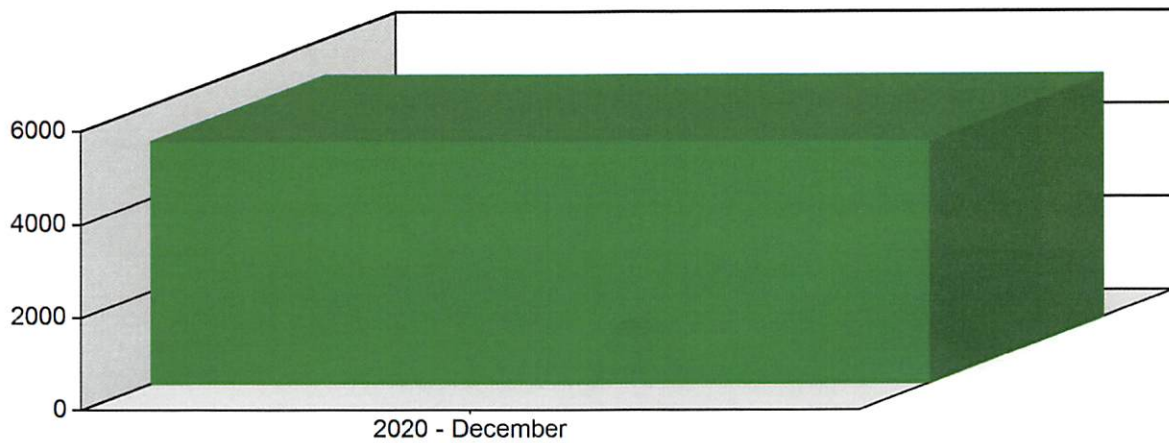
S Y S T E M

Call Volume per Month

From: 12/01/2020 00:00:00
PSAP: PowerLocate, Undefined

To: 12/31/2020 23:59:59

Number of Calls : 5,202



<u>Month</u>	<u>Number of Calls</u>	<u>Percentage (%)</u>	<u>Cumulative (%)</u>
2020 - December	5,202	100.00	100.00
	5,202	100.00	

Lafourche Parish
Communications District

E-911



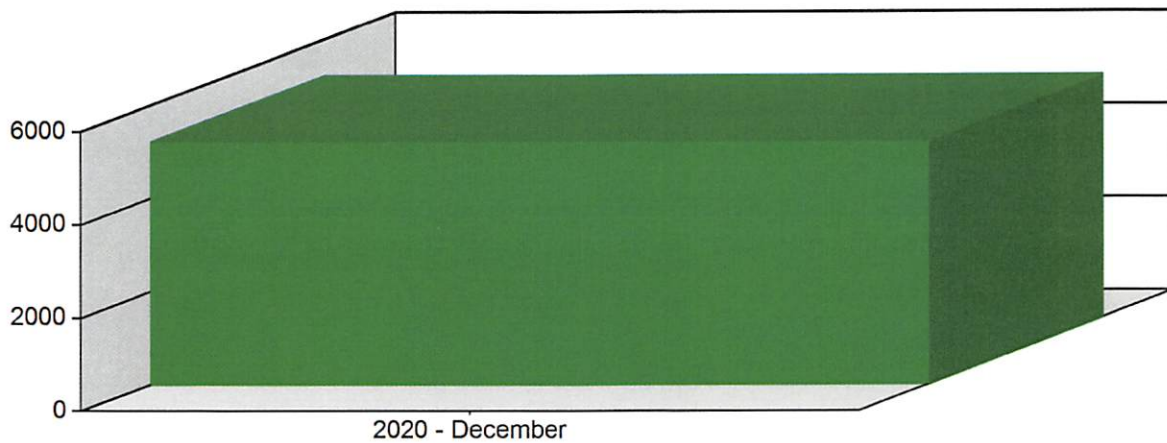
S Y S T E M

Call Volume per Month

From: 12/01/2020 00:00:00
PSAP: PowerLocate, Undefined

To: 12/31/2020 23:59:59

Number of Calls : 5,202



<u>Month</u>	<u>Number of Calls</u>	<u>Percentage (%)</u>	<u>Cumulative (%)</u>
2020 - December	5,202	100.00	100.00
	5,202	100.00	

Lafourche Parish
Communications District

E-911

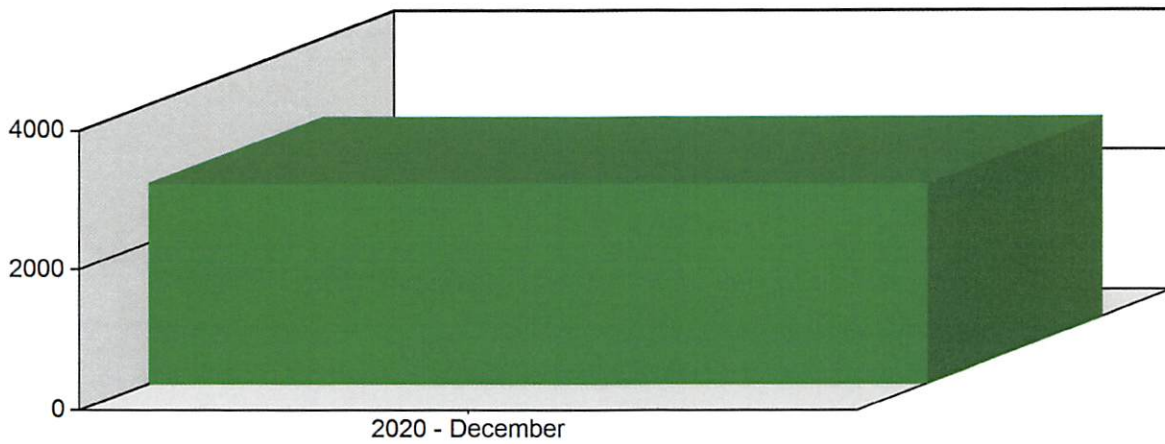


Call Volume per Month

From: 12/01/2020 00:00:00
 PSAP: PowerLocate, Undefined
 Line Group/Pool: LG - 9-1-1

To: 12/31/2020 23:59:59

Number of Calls : 2,853



Month	Number of Calls	Percentage (%)	Cumulative (%)
2020 - December	2,853	100.00	100.00
	2,853	100.00	