

CADDO PARISH COMMUNICATIONS DISTRICT NUMBER ONE  
Board of Commissioners

6:00 p.m. Tuesday  
December 8, 2020

ECC Training Room  
1144 Texas Avenue

Board Members Present: Fred McClanahan, Mike Irvin, Reverend Roy Thomas, Jackie Lewis, Van Anderson, John Robinson

Board Members Absent: Clarence Babineaux

Others Present: Martha Carter, Tommy Mazzone, Judy Rachal, (9-1-1 Staff); Charles Grubb (Legal Counsel); Guest: Director Martha Bryant (Caddo Parish Sheriff's Office) Mr. Travis Morehart, (CPA for District)

Mr. McClanahan called the meeting to order and asked Ms. Rachal to take roll call verbally of each board member and asked each board member that to verbally reply. Ms. Rachal began the official roll call with Mr. Fred McClanahan – replied present; Mr. Mike Irvin – replied present; Mr. Clarence Babineaux – no response; Mr. Van Anderson – replied present; Reverend Roy Thomas – replied present; Mr. John Robinson – replied present; Mr. Jackie Lewis – replied present. Mr. McClanahan asked if there were any guests in attendance on the teleconference. Mr. Travis Morehart replied present.

Mr. McClanahan opened the meeting for any comments from the public, who may have chosen to join the meeting via teleconference. There were none. Mr. McClanahan introduced guest, Director Martha Bryant with the Caddo Parish Sheriff's Office, who was physically present at the meeting. Others who were physically in attendance at the meeting were Mr. Charles Grubb, the District's general counsel, Martha Carter, Executive Director and Mr. Tommy Mazzone, the Deputy Director, and Judy Rachal, Office Manager for the District.

Mr. McClanahan then asked for a motion to approve the Tuesday, November 17, 2020 meeting minutes. Mr. Lewis moved to approve the minutes as submitted, and Reverend Thomas seconded the motion. The motion was unanimously approved.

Mr. McClanahan opened the Public Hearing portion of the Board Meeting, giving the public the opportunity to make any comments concerning the proposed 2021 Operating and Capital Outlay Budget for the District. There were no members of the public either in physical attendance or via teleconference. Mr. McClanahan closed the Public Comment portion of the meeting.

Mr. McClanahan asked Ms. Carter for a report on the proposed amendments to the 2020 Operating and Capital Outlay Budget for the District. Ms. Carter stated that included within the agenda package was a detailed narrative report, which outlined some of the proposed amendments to the 2020 Operating Budget. Ms. Carter reported that the Budget/Investment subcommittee met on Friday, November 6, 2020 to review the proposed amendments. She stated that the proposed amendments were necessary so that the budget would more accurately reflect the District's actual revenues and expenditures for the year ending 2020. She stated that the Budget/Investment subcommittee would like to recommend to the Board that the proposed amendments be approved.

Ms. Carter stated that included within the agenda package was a draft Budget Statement for the year ending 2020. She stated that the budget statement had been prepared for the Board's review and adoption with the proposed statement for the year ending 2020. Ms. Carter stated pursuant to the Local Government Budget Act, specifically 39:1305 (C)(2)(a), the attached draft Budget Statement for the year ending 2020 had been prepared for review and adoption along with the proposed Amended 2020 Operating Budget. She explained that the spreadsheet provided a side-by-side detailed comparison of the same budget information. She stated that the specific spreadsheet had to be included with the adopted budget and that it was the same information that the Board had always received but it was presented in a different format.

Ms. Carter further explained that line items, which did not reflect any changes, would be expended by the end of the year as originally budgeted. She stated that proposed amendments were based upon anticipated increases and/or decreases in revenue and expenditures within each line item. Line items, which did not reflect any changes, would be expended by the end of the year as originally budgeted. Ms. Carter stated that the information within the September financial statement which was prepared by Cook & Morehart was used to project expenditures and revenues for the 4th quarter of 2020. She stated that the report reflected the percentages of unexpended funds or expense overages in each line item. Ms. Carter further stated that in summation, the proposed revenue amendments would increase revenue projections by \$124,960 and expenditures would be reduced by \$2,590,312. Ms. Carter stated that the anticipated 2020 Ending Fund Balance would be increased by approximately \$2,715,272 from \$4,261,734 to \$6,977,006.

Mr. McClanahan asked for a report on the 2021 Operating Budget. Ms. Carter stated that the proposed 2021 budget was very similar to the 2020 budget. Ms. Carter stated the Budget/Investment Subcommittee had met on Friday, November 6, 2020 to preview the proposed 2021 Operating Budget, and the sub-committee recommended to the Board for their consideration the Operating Budget be approved as submitted with one proposed change, which was to incorporate a 2% cost of living increase for the employees amounting to an increase of \$5,229 to the overall personal services category. The Budget Subcommittee was also submitting for the Boards' consideration to maintain the District's current health care plan. She stated that the cost of health care would be increasing from \$203,000 in 2020 to \$237,559 in 2021.

Ms. Carter stated within the agenda package was a draft Budget Statement for the year ending 2021. Also included was the Louisiana Government Act Spreadsheet that was required by law, which provided a side-by-side detailed comparison of the same information. She explained that it was the same information the Board had received but was being presented in a different manner. She stated that the 2021 Beginning Fund Balance for the 2021 Operating Budget would be approximately \$6,977,006. She explained that the 2021 annual projected revenues for 2021, including the fund balance or operating reserves, would be approximately \$11,517,666. In summation, total expenditures for 2021 would be approximately \$7,375,879. She stated that if the District expended all monies as budgeted, the District would have an Ending Fund Balance of approximately \$4,141,787 in the Operating Budget. Ms. Carter asked if there were any questions that required clarification. There were none.

Mr. McClanahan asked Mr. Lewis to act as secretary in the absence of Mr. Babineaux. Mr. Lewis agreed.

Mr. McClanahan called for a motion to accept the proposed amendments to the 2020 Operating and Capital Outlay Budget for the District. Reverend Thomas moved and Mr. Anderson seconded the motion. A verbal roll call for approval of the proposed amendments to the 2020 Operating Capital Outlay Budget was taken by Ms. Rachal with all Board Members answering with a yes, indicating approval of the motion.

Mr. McClanahan called for a motion to accept the proposed 2021 Operating and Capital Outlay Budget for the District. Mr. Robinson moved and Mr. Irvin seconded the motion. A verbal roll call for approval of the proposed 2021 Operating and Capital Outlay Budget was taken by Ms. Rachal with all Board Members answering with a yes, indicating approval of the motion.

Mr. McClanahan called on Ms. Carter for comments on the consideration of a resolution authorizing her to execute an Engagement Letter with Heard McElroy & Vestal to perform the External Financial Audit of the District for the year ending December 31 2020. Ms. Carter explained that by law, the District must have an external financial audit performed annually. As a result, each year prior to December 31st the District was required to submit to the State Legislative Auditor, a signed letter of engagement with a certified public account to perform an annual external financial audit of the District's financial records to insure compliance with all of the provisions of R.S. 24:513. Ms. Carter stated the proposed engagement for the 2020 audit would be approximately \$700.00 more than last year's audit. She stated that upon approval by the State Legislative Auditor, the engagement letter would be returned to the District for filing. Ms. Carter respectfully requested the

Board's favorable consideration to adopt Resolution 9 of 2020 authorizing her to execute the engagement letter on behalf of the District.

Mr. McClanahan asked for a motion authorizing the Executive Director to execute an Engagement Letter with Heard McElroy & Vestal to perform the External Financial Audit of the District for the year ending December 31, 2020. Mr. Anderson moved and Mr. Robinson seconded the motion. A verbal roll call for approval of Resolution 9 of 2020 was taken by Ms. Rachal with all Board Members answering with a yes, indicating approval of the motion.

Mr. McClanahan asked Ms. Carter if she had any old business to be brought before the Board. Ms. Carter asked the Board to please check their emails for the information concerning completion of the required annual Ethics and Prevention of Sexual Harassment Training, which was required to be completed by December 31, 2020. She stated that documentation for completion of these two training classes would be kept on file as part of the requirements for Board of Commissioners. She stated that if the board members could not locate the links within the email or had any problems to please contact Ms. Rachal or her.

Mr. McClanahan asked for any new business. Ms. Carter stated this time of year was not only the time of budget approval but was also an opportunity to wish each Board Member in person a Merry Christmas and to thank them for their support of the District, staff, for their participation and service to the citizens of Caddo Parish. Ms. Carter extended her thanks to the Board, and she also thanked Mr. Morehart for his participation and support of the District. Ms. Carter stated that she hoped the New Year brought the ability for the Board to be able to resume meeting in person.

With no further business to be brought before the board, Mr. McClanahan adjourned the meeting.