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ACADIA PARISH COMMUNICATIONS DISTRICT
FINANCIAL REPORT
DECEMBER 31, 1995

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Release Date SEP 17 1996

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INDEPENDENT AUDITOR'S REPORT

The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District
Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Communications District, a component unit of the Acadia Parish Police Jury, as of and for the two years ended December 31, 1995 as listed in the table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Acadia Parish Communications District as of December 31, 1995, and the results of its operations for the two years then ended, in conformity with generally accepted accounting principles.

The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District

In accordance with Government Auditing Standards, we have also issued a report dated June 21, 1996 on our consideration of the District's internal control structure and a report dated June 21, 1996 on its compliance with laws and regulations.

BROUSSARD, POCHÉ, LEWIS & BREUX

Crowley, Louisiana
June 21, 1996

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1995

Governmental Fund Types

ASSETS AND OTHER DEBITS	<u>General</u>	<u>Debt Service</u>
Cash and cash equivalents	\$ 92,092	\$ 640
Receivables	22,658	-
Due from other fund	640	-
Due from other governmental units	3,716	-
Land, building, and equipment	-	-
Amount available in Debt Service Funds	-	-
Amount to be provided for retirement of general long-term debt	-	-
	-	-
Total assets and other debits	<u>\$119,106</u>	<u>\$ 640</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 4,836	\$ -
Due to other fund	-	640
Due to other governmental units	3,895	-
Bonds payable	-	-
Capital lease payable	-	-
	-	-
Total liabilities	<u>\$ 8,731</u>	<u>\$ 640</u>
FUND EQUITY		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Reserved for debt service	-	-
Reserved for grant expenditures	3,661	-
Unreserved - undesignated	106,714	-
Total fund equity	<u>\$110,375</u>	<u>\$ -</u>
Total liabilities and fund equity	<u>\$119,106</u>	<u>\$ 640</u>

See Notes to Financial Statements.

<u>Account Groups</u>		
<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	<u>Total (Memorandum Only)</u>
\$ -	\$ -	\$ 92,732
-	-	22,658
-	-	640
-	-	3,716
320,219	-	320,219
-	-	-
<u>-</u>	<u>20,409</u>	<u>20,409</u>
<u>\$320,219</u>	<u>\$ 20,409</u>	<u>\$460,374</u>
\$ -	\$ -	\$ 4,836
-	-	640
-	-	3,895
-	14,000	14,000
-	<u>6,409</u>	<u>6,409</u>
<u>\$ -</u>	<u>\$ 20,409</u>	<u>\$ 29,780</u>
\$320,219	\$ -	\$320,219
-	-	-
-	-	3,661
-	-	<u>106,714</u>
<u>\$320,219</u>	<u>\$ -</u>	<u>\$430,594</u>
<u>\$320,219</u>	<u>\$ 20,409</u>	<u>\$460,374</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1995

	<u>General</u>	<u>Debt Service</u>	<u>Total (Memorandum Only)</u>
Revenues:			
Charges for services	\$250,821	\$ -	\$250,821
Intergovernmental:			
RACES Grant	9,500	-	9,500
Civil defense	3,728	-	3,728
Interest	2,954	-	2,954
Other	<u>7,565</u>	-	<u>7,565</u>
Total revenues	<u>\$274,568</u>	<u>\$ -</u>	<u>\$274,568</u>
Expenditures:			
Current:			
Public Works:			
Salaries	\$ 40,740	\$ -	\$ 40,740
Employee benefits	3,930	-	3,930
Office	7,744	-	7,744
Insurance	1,565	-	1,565
Transportation	4,098	-	4,098
Collection fees	2,508	-	2,508
Equipment rental and repair	49,337	-	49,337
Contract services	78,534	-	78,534
Repairs and maintenance	2,252	-	2,252
E-911 line usage	56,620	-	56,620
Communications	3,902	-	3,902
Other	3,931	-	3,931
Capital outlay	35,549	-	35,549
Debt service:			
Principal retirements	1,998	13,000	14,998
Interest and fiscal charges	<u>750</u>	<u>1,958</u>	<u>2,708</u>
Total expenditures	<u>\$293,458</u>	<u>\$ 14,958</u>	<u>\$308,416</u>
Deficiency of revenues over expenditures	<u>\$(18,890)</u>	<u>\$(14,958)</u>	<u>\$(33,848)</u>
Other financing sources (uses):			
Operating transfers in	\$ -	\$ 14,958	\$ 14,958
Operating transfers out	<u>(14,958)</u>	<u>-</u>	<u>(14,958)</u>
	<u>\$(14,958)</u>	<u>\$ 14,958</u>	<u>\$ -</u>
Deficiency of revenues and other sources over expenditures and other uses	\$(33,848)	\$ -	\$(33,848)
Fund balance, beginning	<u>144,223</u>	<u>-</u>	<u>144,223</u>
Fund balance, ending	<u>\$110,375</u>	<u>\$ -</u>	<u>\$110,375</u>

See Notes to Financial Statements.

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1995

	General Fund		
	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 245,000	\$ 250,821	\$ 5,821
Intergovernmental:			
RACES Grant	9,500	9,500	-
Civil defense	5,400	3,728	(1,672)
Interest	2,500	2,954	454
Other	7,400	7,565	165
Total revenues	\$ 269,800	\$ 274,568	\$ 4,768
Expenditures:			
Current:			
Public works:			
Salaries	\$ 40,740	\$ 40,740	\$ -
Employee benefits	3,846	3,930	(84)
Office	10,000	7,744	2,256
Insurance	2,000	1,565	435
Professional fees	4,000	-	4,000
Transportation	4,100	4,098	2
Collection fees	-	2,508	(2,508)
Equipment rental and repair	60,735	49,337	11,398
Contract services	78,600	78,534	66
Repairs and maintenance	3,500	2,252	1,248
E-911 line usage	57,000	56,620	380
Communications	4,000	3,902	98
Other	5,000	3,931	1,069
Capital outlay	37,710	35,549	2,161
Debt service:			
Principal retirements	-	1,998	(1,998)
Interest and fiscal charges	-	750	(750)
Total expenditures	\$ 311,231	\$ 293,458	\$ 17,773
Deficiency of revenues over expenditures	\$ (41,431)	\$ (18,890)	\$ 22,541
Other financing sources (uses):			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	(14,958)	(14,958)	-
	\$ (14,958)	\$ (14,958)	\$ -
Deficiency of revenues and other sources over expenditures and other uses	\$ (56,389)	\$ (33,848)	\$ 22,541
Fund balance, beginning	144,223	144,223	-
Fund balance, ending	\$ 87,834	\$ 110,375	\$ 22,541

See Notes to Financial Statements.

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1994

	<u>General</u>	<u>Debt Service</u>	<u>Total (Memorandum Only)</u>
Revenues:			
Charges for services	\$ 245,449	\$ -	\$ 245,449
Intergovernmental - civil defense	9,152	-	9,152
Interest	4,416	-	4,416
Other	<u>7,740</u>	-	<u>7,740</u>
Total revenues	<u>\$ 266,757</u>	<u>\$ -</u>	<u>\$ 266,757</u>
Expenditures:			
Current:			
Public Works:			
Salaries	\$ 46,282	\$ -	\$ 46,282
Employee benefits	4,128	-	4,128
Office	10,806	-	10,806
Insurance	1,749	-	1,749
Professional fees	2,200	-	2,200
Transportation	4,977	-	4,977
Collection fees	2,454	-	2,454
Equipment rental and repair	29,290	-	29,290
Contract services	81,278	-	81,278
Repairs and maintenance	4,020	-	4,020
E-911 line usage	55,040	-	55,040
Communications	2,419	-	2,419
Other	4,271	-	4,271
Capital outlay	134,130	-	134,130
Debt service:			
Principal retirements	1,809	12,000	13,809
Interest and fiscal charges	939	2,828	3,767
Total expenditures	<u>\$ 385,792</u>	<u>\$ 14,828</u>	<u>\$ 400,620</u>
Deficiency of revenues over expenditures	<u>\$(119,035)</u>	<u>\$ (14,828)</u>	<u>\$(133,863)</u>
Other financing sources (uses):			
Operating transfers in	\$ -	\$ 14,828	\$ 14,828
Operating transfers out	<u>(14,828)</u>	<u>-</u>	<u>(14,828)</u>
	<u>\$ (14,828)</u>	<u>\$ 14,828</u>	<u>\$ -</u>
Deficiency of revenues and other sources over expenditures and other uses	<u>\$(133,863)</u>	<u>\$ -</u>	<u>\$(133,863)</u>
Fund balance, beginning	<u>278,086</u>	<u>-</u>	<u>278,086</u>
Fund balance, ending	<u>\$ 144,223</u>	<u>\$ -</u>	<u>\$ 144,223</u>

See Notes to Financial Statements.

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1994

	General Fund		
	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:			
Charges for services	\$ 242,200	\$ 245,449	\$ 3,249
Intergovernmental - civil defense	6,967	9,152	2,185
Interest	7,510	4,416	(3,094)
Other	5,893	7,740	1,847
Total revenues	\$ 262,570	\$ 266,757	\$ 4,187
Expenditures:			
Current:			
Public works:			
Salaries	\$ 46,200	\$ 46,282	\$ (82)
Employee benefits	4,135	4,128	7
Office	13,880	10,806	3,074
Insurance	1,800	1,749	51
Professional fees	7,200	2,200	5,000
Transportation	4,700	4,977	(277)
Collection fees	-	2,454	(2,454)
Equipment rentals and repair	55,000	29,290	25,710
Contract services	47,200	81,278	(34,078)
Repairs and maintenance	3,350	4,020	(670)
E-911 line usage	55,900	55,040	860
Communications	4,000	2,419	1,581
Other	4,800	4,271	529
Capital outlay	114,250	134,130	(19,880)
Debt service:			
Principal retirements	-	1,809	(1,809)
Interest and fiscal charges	-	939	(939)
Total expenditures	\$ 362,415	\$ 385,792	\$ (23,377)
Deficiency of revenues over expenditures	\$ (99,845)	\$ (119,035)	\$ (19,190)
Other financing sources (uses):			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	(14,828)	(14,828)	-
	\$ (14,828)	\$ (14,828)	\$ -
Deficiency of revenues and other sources over expenditures and other uses	\$ (114,673)	\$ (133,863)	\$ (19,190)
Fund balance, beginning	278,086	278,086	-
Fund balance, ending	\$ 163,413	\$ 144,223	\$ (19,190)

See Notes to Financial Statements.

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The Acadia Parish Communications District was created pursuant to the directions of an ordinance of the Acadia Parish Police Jury and was established for the purpose of creating and maintaining an enhanced 911 emergency service. The District is governed by seven commissioners. These seven commissioners are referred to as the Board of Commissioners and are appointed by the parish police jury. The Board of Commission members are not compensated.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. Subsequently, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

In conformance with GASB Codification Section 2100, the District is a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

A. Fund accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Resources are accounted for in these individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds

General Fund:

The General Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in other funds.

NOTES TO FINANCIAL STATEMENTS

Debt Service Fund:

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term obligation principal, interest, and related costs.

B. General fixed assets and general long-term debt

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. These assets are recorded as expenditures in the governmental fund types when purchased. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

C. Basis of accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

Those revenues susceptible to accrual include the surcharges collected.

NOTES TO FINANCIAL STATEMENTS

D. Budget practices

Budgets and budgetary accounting:

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is then legally enacted through passage of an ordinance. During the year, amendments are also legally enacted through the passage of an ordinance.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. All budget appropriations lapse at year-end.

The budgets included in the report are as amended by the District.

E. Vacation and sick leave

The Acadia Parish Communications District does not have a formal policy on vacation and sick leave. No liability has been recorded in the financial statements.

F. Cash and cash equivalents

For reporting purposes, cash and cash equivalents include demand deposits and certificates of deposit with an original maturity of 90 days or less.

G. Total columns on statements

The total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTES TO FINANCIAL STATEMENTS

Note 2. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents include cash, demand deposits, and certificates of deposit.

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times be equal to the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. The following is a summary of cash and cash equivalents at December 31, 1995, with the related federal deposit insurance and pledged securities:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Checking	\$ 72,301	\$ 72,301	\$ -
Certificates of deposit	<u>25,000</u>	<u>25,000</u>	-
	<u>\$ 97,301</u>	<u>\$ 97,301</u>	\$ -
Securities pledged and held by the custodial bank in the bank's name (Category III)			<u>403,938</u>
Excess of FDIC insurance plus pledged securities over cash			<u>\$403,938</u>

Note 3. Pensions

Substantially all full-time employees of the Acadia Parish Communications District are members of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and 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. 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 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 credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may

NOTES TO FINANCIAL STATEMENTS

retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. State statute requires employees covered by Plan A to contribute 9.50 percent of their salaries to the system; the District must contribute 8.00 percent of the salary of each employee covered by Plan A as an employer match for 1995.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the system. The following provides certain disclosures for the District and Plan A of the retirement system that are required by GASB Codification Section P20.127:

District payroll:		
Total payroll		\$ 40,740
Covered payroll		40,500
Actuarially required contribution for the entire system:		
Dollar amount		\$ 48,499,553
Percent of payroll		18.53%
Dedicated taxes received		\$ 2,295,567
Balance required from employers and employees:		
Dollar amount		\$ 46,203,986
Percent of payroll		17.65%
Actuarially required contribution for the District:		
Dollar amount		\$ 7,148
Percent of total actuarially required contribution		.02%
Statutorily required contribution for the District:		
Employer		\$ 3,240
Employee		3,847
Total		<u>\$ 7,087</u>
Actual contribution for the District:		
Employer		\$ 3,240
Employee		3,847
Total		<u>\$ 7,087</u>

NOTES TO FINANCIAL STATEMENTS

Pension benefit obligation	\$762,893,530
Assets	<u>647,645,108</u>
 Unfunded pension benefit obligation	 <u>\$115,248,422</u>

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The system does not make separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information showing the system's progress in accumulating sufficient assets to pay benefits when due is presented in the system's December 31, 1995 actuarial valuation report. The District does not guarantee the benefits granted by the system.

Note 4. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Land and Buildings</u>	<u>Equipment</u>	<u>Total</u>
Balance, December 31, 1993	\$ 63,368	\$ 87,172	\$150,540
Additions	-	134,130	134,130
Reductions	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 1994	\$ 63,368	\$221,302	\$284,670
Additions	-	35,549	35,549
Reductions	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 1995	<u>\$ 63,368</u>	<u>\$256,851</u>	<u>\$320,219</u>

NOTES TO FINANCIAL STATEMENTS

Note 5. Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions during the two years ended December 31, 1995:

	<u>Bonded Debt</u>
Long-term obligations payable at January 1, 1994	\$ 49,060
Additions - 1994 and 1995	-
Reductions - 1994 and 1995	<u>28,651</u>
Long-term obligations payable at December 31, 1995	<u>\$ 20,409</u>
Original issue of \$60,000 certificates of indebtedness dated September 1, 1991 issued for the purpose of acquiring and improving an office building for the District, retired in various annual installments, interest rate 7.25%, final maturity September 1, 1996	
	\$ 14,000
Capital lease payable: \$10,779 payable in monthly installments of \$229 through September 1998, interest at 9.98%, collateralized by telephone system	
	<u>6,409</u>
	<u>\$ 20,409</u>

The annual requirements to amortize all general long-term debt outstanding at December 31, 1995 are as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1996	\$ 16,207	\$ 1,556	\$ 17,763
1997	2,473	310	2,783
1998	<u>1,729</u>	<u>67</u>	<u>1,796</u>
Total	<u>\$ 20,409</u>	<u>\$ 1,933</u>	<u>\$ 22,342</u>

Note 6. Receivables

The following is a summary of receivables at December 31, 1995:

	<u>General Fund</u>
Surcharge revenue	\$ 20,910
Accrued interest	88
Other	<u>1,660</u>
	<u>\$ 22,658</u>

NOTES TO FINANCIAL STATEMENTS

Note 7. Interfund Receivables and Payables

	<u>Receivable</u>	<u>Payable</u>
General fund	\$ 640	\$ -
Debt Service Fund	-	640
	<u>\$ 640</u>	<u>\$ 640</u>

Note 8. Operating Leases

In July 1994, the Acadia Parish Communications District entered into an agreement for the lease of alpha numeric pagers for a period of two years at \$10.55 per pager per month. For the years ended December 31, 1995 and 1994, the related expense totaled \$41,692 and \$20,846, respectively.

In August 1993, the District also entered into an agreement for the rental of a copier for \$175 per month. For the two years ended December 31, 1995, the related expense totaled \$2,100 each year.

Note 9. Grant

In January 1995, the Acadia Parish Communications District received a grant in the amount of \$9,500 through the Acadia Parish Police Jury from the Department of Federal Emergency Management Assistance which was passed through the Louisiana Department of Military Affairs. This RACES grant was for an amateur radio program to be used as a replacement in case of emergencies. At December 31, 1995, the District had expended \$5,839 in connection with this grant, leaving a balance of \$3,661 which is reserved for future expenditures.



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

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The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District
Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Communications District, a component unit of the Acadia Parish Police Jury, as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 21, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The Board of Commissioners of the Acadia Parish Communications District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the Board are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District

In planning and performing our audit of the general purpose financial statements of the Acadia Parish Communications District for the two years ended December 31, 1995, we considered its internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following reportable conditions that we believe to be a material weaknesses.

General Administration

Finding: In reviewing the internal control structure, we noted inadequate segregation of duties existed. The general accounting and general ledger function is not separate from custody and control over assets.

Cause: Inadequate segregation of duties exists due to the limited number of personnel performing the administrative functions.

Suggestion and response: The Board has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation.

Late Charges

Finding: In reviewing disbursements for the two years ended December 31, 1995, we found substantial payments made for late fees for the E-911 line usage and equipment. These payments which approximated \$8,500 was the product of a five percent penalty on late payments.

The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District

Cause: Late payments were made because the District was awaiting approval from the board at the regular monthly meeting.

Recommendation: We recommend that the board institute procedures to obtain approval for the payment of invoices timely.

Response: The District will implement procedures to ensure approvals are obtained in order for payments to be remitted timely.

This report is intended for the information of management and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

BROUSSARD, POCHÉ, LEWIS : BREUX

Crowley, Louisiana
June 21, 1996



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

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The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District
Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Communications District, a component unit of the Acadia Parish Police Jury, as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 21, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, and contracts applicable to the Acadia Parish Communications District is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that are required to be reported under Government Auditing Standards.

Debt Service Requirements

Finding: The Acadia Parish Communications District did not deposit funds in the Debt Service Fund at least one day in advance of the date on which payment of principal and/or interest was due as required by the bond indenture.

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The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District

Cause: Personnel failed to transfer funds as required by the bond indenture.

Recommendation: We recommend that deposits be made in the Debt Service Fund timely as required by the bond indenture.

Response: The bond indenture will be reviewed and deposits will be made timely in the future.

Budget

Finding: For the year ended December 31, 1994, actual expenditures in the general fund exceeded budgeted expenditures by 6.5 percent. Louisiana Revised Statute (LSA-R.S.) 39:1310 requires that a budget be amended if actual expenditures exceed budgeted expenditures by five percent or more.

Cause: Personnel failed to amend the budget when actual expenditures exceeded budgeted appropriations by five percent or more.

Recommendation: We recommend that the District amend the budget when necessary to comply with the state budget law.

Response: The District will monitor the activity in the general fund and make the necessary amendments when needed.

Finding: For the year ended December 31, 1994, the District did not comply with the Budget Act which requires that a general summary of the proposed budget, notice of availability, and notice of public hearing be published at least ten days prior to the date of the first public hearing.

Cause: At that time, the District was not aware of these requirements.

Recommendation and response: The District was made aware of the requirements and did implement these procedures in the adoption process of the 1995 budget.

Retroactive Pay

Finding: A salary increase was made by the District in March 1994 retroactive to January 1, 1994 in violation of state law.

Cause: The board was not aware of the state law regarding the prohibition of this transaction.

Recommendation: We recommend that salary increases are only made prospectively.

Response: The District will make all changes in pay rates effective for future services.

The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District

We considered these material instances of noncompliance in forming our opinion on whether the 1995 and 1994 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 21, 1996 on those general purpose financial statements.

This report is intended for the information of management and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

BROUSSARD, Poché, LEWIS & BREAU

Crowley, Louisiana
June 21, 1996