

Debt

10. We examined bank deposits for the period under examination to determine whether any such deposits appeared to be proceeds of bank loans, bonds or like indebtedness.

• Our review of the detail general ledger for the year ended December 31, 1990, revealed no such deposits.

Advances and Revenues

11. We examined payroll records and minutes for the year to determine whether any payments had been made to employees which may constitute bonuses, advances or gifts.

• We noted no instances of noncompliance.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the assertions included in the accompanying *Louisiana Statewide Questionnaire*. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Morehouse Parish Communications District and the Legislative Auditor 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. However, under state law, this report is a public record and subject to unlimited distribution.

May 24, 1997

Price, Griffin & Co.

9290

CONFIDENTIAL
9712720 49 9-12

OFFICIAL
FILE COPY
DO NOT SEND OUT

State documents
exempt from the
FOIA and PRA
MAY 20 1984

MISSISSIPPI PARISH COMMUNICATIONS DISTRICT
FINANCIAL REPORT
(Compiled)
AND
REPORT ON APPLYING AGREED-UPON PROCEDURES

December 31, 1990

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 ~~1991~~ 01 08 1991

HILL, INZINA & COMPANY

Certified Public Accountants • A Professional Corporation
300 East Main Street • P.O. Box 603 • Metairie, Louisiana 70001-0603
Telephone 514-281-4887 • Fax 514-281-4887

CONTENTS

	Page(s)
ACCOUNTANT'S COMPILATION REPORT	1
GENERAL-PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS)	
Combined balance sheet - fund type and account groups	2
Statement of revenues, expenditures and changes in fund balance - budget and actual - governmental fund type - general fund	3
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	4 - 6
LOUISIANA ATTESTATION QUESTIONNAIRE	7 - 8

GENERAL-PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS)

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Morthouse Parish Communications District
Bastrop, Louisiana

We have compiled the accompanying general-purpose financial statements of Morthouse Parish Communications District (a component unit of Morthouse Parish) (the "District"), as of and for the year ended December 31, 1996, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets and other debts, liabilities, equity and other credits, revenues and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

May 24, 1997

Hill, Inzina & Co.

WATERHOUSE PARISH COMMUNICATIONS DISTRICT

COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUPS

December 31, 1996

	Governmental		Account Groups		Totals - (Minor - mandates Only)
	Fund Type		General	General	
ASSETS AND OTHER DEBITS	General	Fixed Assets	Long-Term Debt		
Assets:					
Cash and cash equivalents	\$ 17,885	\$ -	\$ -	\$ -	\$ 17,885
User fees receivable	21,778	-	-	-	21,778
General fixed assets	-	371,170	-	-	371,170
Other debits:					
Amount to be provided for retirement of general long- term debt	-	-	12,090	-	12,090
Total assets and other debits	\$ 39,663	\$ 371,170	\$ 12,090	\$ -	\$ 422,923
LIABILITIES, EQUITY AND OTHER CREDITS					
Liabilities:					
Accrued expenses	\$ 69	\$ -	\$ -	\$ -	\$ 69
Bank loan payable	-	-	12,090	-	12,090
Total liabilities	\$ 69	\$ -	\$ 12,090	\$ -	\$ 12,159
Equity and other credits:					
Investment in general fixed assets	\$ -	\$ 371,170	\$ -	\$ -	\$ 371,170
Fund balance - unreserved and undesignated	38,603	-	-	-	38,603
Total equity and other credits	\$ 38,603	\$ 371,170	\$ -	\$ -	\$ 409,773
Total liabilities, equity and other credits	\$ 38,703	\$ 371,170	\$ 12,090	\$ -	\$ 421,963

See accountant's compilation report.

MORRHOUSE PARISH COMMUNICATIONS DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GOVERNMENTAL FUND TYPE - GENERAL FUND
For the Year Ended December 31, 1996

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
User fees and services	\$ 139,750	\$ 140,123	\$ 373
Expenditures:			
Public safety:			
Contractual services	\$ 12,750	\$ 12,000	\$ 750
Insurance	-	328	(328)
Legal and accounting	1,700	2,405	(1,395)
Legal publishing	-	38	(38)
Maintenance and use	33,000	30,213	2,687
Materials and supplies	8,800	4,731	4,069
Office and postage	-	149	(149)
Salaries	2,400	2,399	1
Taxes - payroll	398	199	199
Telephone	-	483	(483)
Debt service:			
Principal	33,402	33,402	-
Interest	2,588	2,588	-
	<u>\$ 138,248</u>	<u>\$ 113,858</u>	<u>\$ 24,390</u>
Excess of revenues over expenditures	\$ 1,502	\$ 9,265	\$ 7,763
Fund balance - beginning	<u>30,327</u>	<u>30,163</u>	<u>-</u>
Fund balance - ending	<u>\$ 31,829</u>	<u>\$ 39,428</u>	<u>\$ 7,599</u>

See accountant's compilation report.

3. We obtained from management a listing of all employees paid during the period under examination.
4. We determined whether any of those employees included in the listing obtained from management in agreed-upon procedure 3, were also included in the listing obtained from management in agreed-upon procedure 2, as immediate family members.
 - o We noted no instances of noncompliance.

Budgeting

5. We obtained a copy of the legally adopted budget and all amendments.
6. We traced the budget adoption and amendments to the minute book.
7. We compared the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues and expenditures exceeded budgeted amounts by more than 5%.
 - o The budget for the year ended December 31, 1996, was not formally adopted until October, 1996. The final amendments to such budget were not formally approved until January, 1997.

Accounting and Reporting

8. We randomly selected six disbursements made during the period under examination and:
 - (1) traced payments to supporting documentation as to proper amount and dates, (2) determined if payments were properly coded to the correct fund and general ledger account, and (3) determined whether payments received approval from proper authorities.
 - o We noted no occurrences of lack of support, mis-coding, or unauthorized payments.

Meetings

9. We examined 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).
 - o We noted no instances of noncompliance.

ACCOUNTANTS' REPORT ON APPLIED AGREED-UPON PROCEDURES

Board of Commissioners
Morseaux Parish Communications District
Bastrop, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Morseaux Parish Communications District, solely to assist you in evaluating the accompanying *Commissaire d'Administration* (Commissaire), dated January 7, 1997, and prepared for the year ended December 31, 1996. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purpose.

Our applied procedures, together with any findings, follow:

Public Bid Law

1. We selected all expenditures, if any, made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determined whether such purchases were made in accordance with LSA-RS 38:2111-2251 (the public bid law).
 - o Our review of the detail general ledger for the period under examination revealed no individual expenditures for materials and supplies exceeding \$5,000 and no individual expenditures for public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. We obtained from management a list of the immediate family members of each board member as defined by LSA-RS 42:1181 - 1124 (the code of ethics), and a list of outside business interests of the board members and employees, as well as their immediate families.