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**Independent Auditor's Report on Compliance  
With Laws and Regulations**

Board of Commissioners  
Franklin Parish Communications District  
Winnberg, Louisiana

We have audited the general purpose financial statements of the Franklin Parish Communications District, as of and for the year ended September 30, 1996, and have issued our report thereon dated January 18, 1997.

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

Compliance with laws, regulations, contracts, and grants applicable to the Franklin Parish Communications District, is the responsibility of the Franklin Parish Communications District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Franklin Parish Communications District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general-purpose financial statements 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 no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of the Board of Commissioners, Management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Marcus, Robinson & Hassell*  
Marcus, Robinson & Hassell  
January 18, 1997

Board of Commissioners  
Franklin Parish Commission District  
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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 general purpose financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the general-purpose 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 condition that we believe to be a material weakness:

Due to limited personnel there is a lack of segregation of duties in the area of receipt of cash, deposit of cash, and recording transactions in the accounting records.

In our opinion, this weakness is due to the number of personnel and, accordingly, there are no recommendations to overcome this situation.

This report is intended for the information of the Board of Commissioners, management, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

*Marcus Robinson & Howell*  
Marcus, Robinson & Howell  
January 18, 1997

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**Independent Auditor's Report on  
Internal Accounting Controls**

Board of Commissioners  
Franklin Parish Communications District  
Minden, Louisiana

We have audited the general purpose financial statements of the Franklin Parish Communications District as of and for the year ended September 30, 1988, and have issued our report thereon dated January 10, 1989.

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 management of the Franklin Parish Communications District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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.

In planning and performing our audit of the general-purpose financial statements of the Franklin Parish Communications District, for the year ended September 30, 1988, we obtained an understanding of the 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

Franklin Parish Communications District  
Schedule of Compensation Paid Board Members  
Year Ended September 30, 1988

Board Member	Amount
Steve Pylant	None
Don Brown	None
Leo L. Wilson	None
Gene Parker	None
Mitch Reynolds	None
Bill McLemore	None
Scott N. Miggins, Sr.	None

Franklin Parish Communications District  
Notes to Financial Statements  
September 30, 1994

(1) Summary of Significant Accounting Policies

Franklin Parish Communications District was created by the Franklin Parish Police Jury. The district is governed by a seven member board appointed by the police jury. The district is responsible for installation, maintenance, and operation of a 911 emergency system in Franklin Parish.

Financial Reporting Entity - The reporting entity for Franklin Parish consist of the Franklin Parish Police Jury, which as governing authority of the parish is the component unit with oversight responsibility, and other governmental units (component units) within the parish over which the police jury exercises oversight responsibility. In accordance with GASB Codification Section 2100, Franklin Parish Communications District is considered a component unit of the parish reporting entity because: (1) commissioners of the district are appointed by the Franklin Parish Police Jury and; (2) the district provides 911 emergency service to residents within Franklin Parish. While Franklin Parish Communications District is an integral part of the parish reporting entity and should be included within the general purpose financial statements of that reporting entity, GASB Codification Section 1800 provides that a component unit may also issue financial statements separate from those of the reporting entity. Accordingly, the accompanying financial statements present information only on the financial operations of Franklin Parish Communications District and do not present information on the Franklin Parish Police Jury, the general government services provided by the police jury or on other component units that comprise the Franklin Parish reporting entity.

Fund Accounting - Franklin Parish Communications District is organized and operated on a fund basis whereby a self-balancing set of accounts (Special Revenue Fund) is maintained that comprises its assets, liabilities, fund balance, revenues, and expenditures. The operations are accounted for as a Special Revenue Fund. This fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Basis of Accounting - Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied. The special revenue fund is accounted for using the modified accrual basis of accounting. Their revenues are recognized when

Notes to Financial Statements (continued)

Trend Information:

Contributions Required State-Schools	1988	1989	1990
Parochial Employees Retirement System (Plan A)			
Employer	2638	2787	2724
Employee	2270	2285	2092
	-----	-----	-----
Total Statutorily Required Contribution	4908	5072	4816
	-----	-----	-----

100% of required contributions were made for each year.

Additional information and ten year historical trend information can be obtained from the separately issued comprehensive annual financial reports on each of the above list plans.

Franklin Parish Communications District

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Notes to Financial Statements (continued)

(5) Equipment Leases

The District has entered into a year by year equipment lease with Bell South Telecommunications, Inc. The lease can be terminated by either party with thirty days prior written notice to the other party. The monthly lease is \$1,350.

(6) Pensions

All of the Franklin Parish Communications District's full-time employees participate in the Parochial Employees' Retirement System, State of Louisiana ("System"), a multiple employer public employee retirement system (PERS). The payroll for employees covered by the system for the year ended September 30, 1998, was \$18,478. The District's total payroll for the year then ended was \$36,478.

Membership in mandatory as a condition of employment beginning on the date employed if the employee is on a permanent basis working at least 28 hours per week, not participating in another publicly funded retirement system.

The system is comprised of two plans. The District's employees are covered under "Plan A". A member of Plan A can retire provided he/she is age 50 with thirty years of creditable service or is age 63 with a minimum of 18 or more years of creditable service.

Generally, the monthly amount of retirement allowance for any member of Plan A shall consist of an amount equal to 2% of the member's final compensation multiplied by his/her years of creditable service. However, under certain conditions as outlined in the statute, the benefits are limited to specified amounts.

The Plan provides for death and disability benefits. Benefits and employer/employee obligations to contribute are established by State statute.

Each participating employer under Plan A contributes an amount equal to 7.25% of each and every member's earnings. Each employee in Plan A contributes 8.54 of monthly earnings. The contribution requirement for the year ended September 30, 1998, was \$6008, which consisted of \$2638 from the District and \$3370 from employees; these contributions represented 7.25% and 8.54 of covered payroll, respectively.



Notes to Financial Statements (continued)

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.

Budgets and Budgetary Accounting

For the year ended September 30, 1998, a budget was prepared. The failure to prepare a budget constitutes a violation of state law and is not in compliance with generally accepted accounting principles.

Cash and Cash Equivalents

Cash includes accounts in demand deposits, interest bearing demand deposits, and time deposits. Under state law, the Communications District must deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

At September 30, 1998, the Communications District had unrestricted cash (bank balances) totaling \$48,700. These deposits are fully secured by federal deposit insurance.

Accumulated Sickness Vacations, Sick Pay, and Other Employee Benefits

All unpaid vacation and sick pay must be taken during the current year or they lapse at December 31. The amounts accumulated at September 30 are immaterial.

(2) Accounts Receivable

Accounts receivable at September 30, 1998, consist of the current amount due from South Central Bell and Century Telephone for the collection of 911 fees.

(3) Litigation and Claims

The district is not involved in any litigation at September 30, 1998, nor is it aware of any unasserted claims.

(4) Property and Equipment

Property and equipment are recorded at cost. Depreciation is provided for over the estimated useful lives of the assets using the straight-line method. Depreciation expense was \$19,827.

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**FRENCH PARISH COMMUNICATIONS DISTRICT**  
Minden, Louisiana

**Component Unit Financial Statements**

**September 30, 1968**

Under provisions of state law, this report is a public document. A copy of this report is being furnished to the auditor, as required, and you are invited to contact the auditor. The report is available for public inspection at the Union House office building, 100 Audley Street, which is the office of the parish clerk of court.

Release Date APR 08 1968 . 1

Franklin Parish Communications District  
Special Revenue Fund  
Statement of Revenues, Expenditures and Changes in Fund  
Balance - Budget (GAAP Basis) and Actual  
Year Ended September 30, 1998

	Budget	Actual	Variance Favorable Unfavorable
<b>Revenues</b>			
211 Fees	99,000	99,797	197
Interest	1,000	1,951	951
Other Income	1,000	1,111	111
-----	-----	-----	-----
<b>Total Revenues</b>	<b>101,000</b>	<b>102,859</b>	<b>149</b>
<b>Expenditures</b>			
Accounting	1,300	1,300	-0-
contracts	1,800	1,784	16
Depreciation	10,000	10,027	27
Equipment Rental	11,000	10,999	1
Insurance	4,800	4,809	9
Mapping	10,000	1,879	8,121
office supplies	1,810	1,841	2,169
Postage	410	475	65
Public Education	900	923	23
Retirement	1,000	1,000	-
Salaries	30,475	30,475	-
Subscriptions & Dues	100	100	-
Taxes	900	907	7
Telephone	2,550	2,800	250
Vehicle Expense	100	100	-
-----	-----	-----	-----
<b>Total Expenditures</b>	<b>108,835</b>	<b>108,838</b>	<b>11,597</b>
<b>Excess of Revenues over Expenditures</b>	<b>&lt; 18,827 &gt;</b>	<b>&lt; 1,882 &gt;</b>	<b>11,544</b>
<b>Fund Balance at Beginning of Year</b>	<b>119,506</b>	<b>119,506</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>120,000</b>	<b>120,545</b>	<b>11,544</b>

The accompanying notes are an integral part of this statement.

Frederick Public Communications District  
Special Revenue Fund  
Statement of Revenues, Expenditures  
and Changes in Fund Balance  
For the Year Ended September 30, 1994

<b>REVENUES</b>	
Cell Fees	69,787
Interest	1,951
Other Interest	1,111
	-----
Total Revenues	72,849
 <b>EXPENDITURES</b>	
Accounting	1,500
Carfare/Bus	1,764
depreciation	18,827
Equipment Rental	38,902
Insurance	4,829
Printing	1,879
Office Supplies	1,881
Postage	878
Public Education	322
Retirement	2,438
Salaries	33,475
subscriptions	332
Taxes	887
Telephones	1,585
Vehicle Expense	224
	-----
Total Expenditures	106,838
 <b>Excess Revenues over Expenditures</b>	
	= 3,981
 <b>Fund Balance at Beginning of Year</b>	
	139,826
 <b>Fund Balance at End of Year</b>	
	135,845
	-----

The accompanying notes are an integral part of this statement.

Franklin Parish Communications District  
Special Revenue Fund  
Balance Sheet  
September 30, 1994

Assets	
Cash	82,788
Accounts Receivable	1,437
Office Furniture & Fixtures	87,328
Automobile	18,338
Accumulated Depreciation	(58,387)
Total Assets	<u>131,194</u>
Liabilities and Fund Balance	
Liabilities	
Accrued Payroll Taxes	249
Total Liabilities	<u>249</u>
Fund Balance	
Unreserved-Undesignated	128,945
Total Liabilities and Fund Balance	<u>131,194</u>

The accompanying notes are an integral part of this statement.

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Independent Auditor's Report

Board of Commissioners  
Franklin Parish Communications District  
Winnboro, Louisiana

We have audited the accompanying general-purpose financial statements of the Franklin Parish Communications District, as of and for the year ended September 30, 1999. These general-purpose financial statements are the responsibility of Franklin Parish Communications 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. 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 general-purpose 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 Franklin Parish Communications District as of September 30, 1999, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

  
Marcus, Robinson & Hassell

January 18, 1999