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**FLAHERNE PARISH (H)**  
**EMERGENCY COMMUNICATIONS DISTRICT**  
Bossier, Louisiana

General Purpose Financial Statements  
With Accountant's Compliance Report  
and Approval Procedures Report  
As of and for the Year Ended  
June 30, 1998

CLATBORNE PARISH #11  
EMERGENCY COMMUNICATIONS DISTRICT  
Homer, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
June 30, 1998

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**Accountant's Compilation Report**

**BOARD OF COMMISSIONERS  
CLAIROUNE PARISH 911 EMERGENCY  
COMMUNICATIONS DISTRICT**  
Bossier, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Clairoune Parish 911 Emergency Communications District as of June 30, 1988, and for the year then ended, in accordance with standards established by *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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them.

West Monroe, Louisiana  
July 11, 1988

610 Field Station, Shreve,  
Missy Rogers,  
Louisiana 71201  
Phone: 225-222-2124  
Fax: 225-222-2124  
Louisiana Office  
Fax: 225-222-2124

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COVERBOM)**

CLAIBORNE PARISH 911  
EMERGENCY COMMUNICATIONS DISTRICT  
Honey, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	...ACCOUNT GROUPS...		TOTAL MEMORANDUM (2002)
		GENERAL FUND ASSETS	GENERAL FUND-TIME DEBT	
<b>ASSETS</b>				
Cash and cash equivalents	\$254,469			\$184,469
Receivables - fees, charges, and commissions for services	6,492			6,492
Office furnishings and equipment		\$154,716		154,716
Amount to be provided for retirement of general long-term debt			\$94,791	94,791
<b>TOTAL ASSETS</b>	<u>\$260,961</u>	<u>\$154,716</u>	<u>\$94,791</u>	<u>\$440,468</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$3,567			\$3,567
Capital leases payable			\$94,791	94,791
<b>Total Liabilities</b>	<u>3,567</u>	<u>NONE</u>	<u>94,791</u>	<u>98,358</u>
<b>Fund Equity:</b>				
Investment in general fixed assets		\$154,716		\$154,716
Fund balance - unreserved - undesignated	187,384			187,384
<b>Total Fund Equity</b>	<u>187,384</u>	<u>154,716</u>	<u>NONE</u>	<u>342,100</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$190,961</u>	<u>\$254,716</u>	<u>\$94,791</u>	<u>\$440,468</u>

See accompanying notes and accountant's compilation report.

CLABORNE PARISH 911  
EMERGENCY COMMUNICATIONS DISTRICT  
Thom, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended June 30, 1998

<b>REVENUES</b>	
Fees, charges, and commissions for services	\$71,638
Use of money and property	8,578
Total revenues	<u>\$80,216</u>
<b>EXPENDITURES</b>	
Public safety:	
Current:	
Personal services and related benefits	20,758
Operating services	21,605
Materials and supplies	397
Travel and other	1,214
Capital outlay	<u>151,039</u>
Total expenditures	<u>194,824</u>
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>	(114,625)
<b>OTHER FINANCING SOURCE</b>	
Increase in capital lease	<u>54,781</u>
<b>EXCESS (deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	<u>(79,844)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>207,038</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$127,194</u>

See accompanying notes and accountant's compilation report.

**CLAIBORNE PARISH 911  
EMERGENCY COMMUNICATIONS DISTRICT  
Homer, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(Cash Basis) and Actual  
For the Year Ended June 30, 1998**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Fees, charges, and commissions for services	\$70,500	\$71,108	\$608
Use of money and property	2,500	8,570	6,070
Total revenues	<u>72,800</u>	<u>79,678</u>	<u>6,878</u>
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Personnel services and related benefits	25,804	20,739	5,067
Operating services	29,750	13,584	16,166
Materials and supplies	39,000	237	38,763
Travel and other	12,400	1,234	11,166
Capital outlay	<u>51,600</u>	<u>98,258</u>	<u>(46,658)</u>
Total expenditures	<u>174,554</u>	<u>98,652</u>	<u>77,902</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>			
	(101,754)	(18,944)	84,842
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			
	<u>64,500</u>	<u>201,412</u>	<u>136,912</u>
<b>FUND BALANCE AT END OF YEAR</b>			
	<u>\$64,500</u>	<u>\$184,468</u>	<u>\$219,968</u>

See accompanying notes and accountant's compilation report.

CLAIBORNE PARISH 911  
EMERGENCY COMMUNICATIONS DISTRICT  
Bossier, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended June 30, 1998

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Claiborne Parish 911 Emergency Communications District was created by the Claiborne Parish Police Jury, as authorized by Louisiana Revised Statute 33:9101, on June 8, 1991, for the purpose of providing a primary three-digit emergency number through which emergency services can be quickly and efficiently obtained. The district is governed by a seven member board appointed by the police jury. Board members serve without benefit of compensation.

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Claiborne Parish 911 Emergency Communications District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:



CLAYBORNE PARISH 911 EMERGENCY  
COMMUNICATIONS DISTRICT  
Houma, Louisiana

Notes to the Financial Statements (Continued)

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints the district's governing body, the district was determined to be a component unit of the Clayborne Parish Police Jury, the financial reporting entity. 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, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term debt) that are not recorded in the "Funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

**CLATBORNE PARISH 911 EMERGENCY  
COMMUNICATIONS DISTRICT**

Bossier, Louisiana

Notes to the Financial Statements (Continued)

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only governmental funds (General Fund). The district's primary source of revenue is a 3 per cent service charge on local telephone service within the parish. General operating expenditures are paid from this fund.

**D. FIXED ASSETS AND 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 the General Fund. Fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets. The account group is run a fund. Long-term debt, such as capital leases, is recognized as a liability of a governmental fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

**E. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when measurable to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district uses the following practices in accounting and reporting revenues and expenditures:

CLAYBORNE PARISH #11 EMERGENCY  
COMMUNICATIONS DISTRICT  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

**Revenues**

Fees, charges, and commissions for services are recognized in the month received by the telephone companies.

Interest income on demand and time deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, fees, charges, and commissions for services have been treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Other Financing Sources**

Proceeds from capital leases are accounted for as other financing sources and are recognized when the underlying event occurs.

**F. BUDGET PRACTICES**

A preliminary budget for the ensuing year is prepared by the administrator in May. The proposed budget is reviewed by the board of commissioners and made available to the public. The budget is then adopted at the next available meeting. The proposed budget for the General Fund is prepared on the cash basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners. The district does not use encumbrance accounting in its accounting system.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

The following reconciles the excess of revenues over expenditures as shown on budgetary comparison Statement C (budget basis) to the same amounts shown on Statement B (GAAP basis):

CLAIBORNE PARISH 901 EMERGENCY  
COMMUNICATIONS DISTRICT  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

Excess of revenues over expenditures (Budgetary basis)	(\$36,944)
Receivables	115
Payables	<u>(3,475)</u>
Excess of revenues over expenditures (GAAP basis)	<u>(\$36,604)</u>

**G. CASH AND CASH EQUIVALENTS**

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the district has cash and cash equivalents (book balances) totaling \$188,468, as follows:

Demand deposits	\$84,369
Petty cash	100
Time deposits	<u>103,999</u>
Total	<u>\$188,468</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Cash and cash equivalents (book balances) at June 30, 1998, total \$188,512, and are fully secured by federal deposit insurance.

**H. VACATION AND SICK LEAVE**

The district has not adopted formal vacation and sick leave policies.

**I. TOTAL COLUMN ON THE BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted

CLAIBORNE PARISH 911 EMERGENCY  
COMMUNICATIONS DISTRICT  
Homer, Louisiana

Notes to the Financial Statements (Continued)

accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office equipment follows:

Balance at July 1, 1997	\$0,677
Additions	151,039
Deletions	<u>(200,041)</u>
Balance at June 30, 1998	<u>\$151,716</u>

**3. LITIGATION AND CLAIMS**

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

**4. OPERATING LEASE**

The district entered into a lease agreement for office space on May 28, 1994 which required monthly payments of \$300 beginning June 1, 1994, and ending on September 30, 1995. A new lease was entered into requiring monthly payments of \$275. Lease payments for the year ended June 30, 1998 totaled \$3,300 and are included in operating services expenditures of the General Fund. The following is a schedule of future minimum lease payments as of June 30, 1998:

1999	\$,300
2000	3,300
2001	<u>3,300</u>
Total payments	<u>\$9,900</u>

**5. CAPITAL LEASES**

The district records items under capital leases as an asset and an obligation in the accompanying financial statements. At June 30, 1998, the district has two capital leases in effect for communication equipment, with a recorded amount of \$94,791. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of June 30, 1998:

See accountant's compilation report.

CLAIBORNE PARISH 911 EMERGENCY  
COMMUNICATIONS DISTRICT  
Houma, Louisiana

Notes to the Financial Statements (Continued)

<u>Year</u>	
1999	\$23,037
2000	23,037
2001	23,037
2002	23,037
2003	<u>23,037</u>
Total minimum lease payments	115,185
Less amount representing interest	<u>(26,394)</u>
Present value of net minimum lease payments	<u>\$88,791</u>

**Independent Accountant's Report on Applying  
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Alternative Dispute Resolution*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

**BOARD OF COMMISSIONERS  
CLABORNE PARISH 911 EMERGENCY  
COMMUNICATIONS DISTRICT  
Bossier, Louisiana**

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the Claiborne Parish 911 Emergency Communications District and the Legislative Auditors, State of Louisiana, solely to assist the user in evaluating management's assertions about the Claiborne Parish 911 Emergency Communications District's compliance with certain laws and regulations during the year ended June 30, 1998 included in the accompanying *Louisiana Allocation Quarterly*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$20,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

A review was made of all disbursement journals for the year. That review disclosed two expenditures made during the period under examination for materials and supplies exceeding \$5,000; however, it did not disclose any expenditures made for public works exceeding \$20,000. The two expenditures were made in accordance with LSA-RS 38:2211-2251 (the public bid law).



CLAIBORNE PARISH 911 EMERGENCY  
COMMUNICATIONS DISTRICT  
Independent Accountant's Report on  
Applying Agreed Upon Procedures  
June 30, 1998

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by 15A-BS 42:1104-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure 3 above appeared on the list provided by management in agreed-upon procedure 2 above.

**Budgeting**

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on June 21, 1997 which indicated that the budget had been adopted by the Board of Commissioners of the Claiborne Parish 911 Emergency Communications District by a vote of all in favor and none opposed.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by 5% or more.

CLAYBORNE PARISH (11) EMERGENCY  
COMMUNICATIONS DISTRICT  
Independent Accountant's Report on  
Applying Agreed Upon Procedures  
June 30, 1988

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by 5% or more, nor did actual expenditures exceed budgeted amounts by 5% or more.

**Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and:
- (a) trace payments to supporting documentation as to correct amount and payee;
  - (b) determine if payments were properly coded to the correct fund and general ledger account;
  - (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) All six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee.
- (b) All six payments were coded to the correct fund and general ledger account.
- (c) Inspection of documentation supporting all six disbursements indicated approval from proper authorities. Further, the types of disbursements made were included in the district's approved budget.

**Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS-42:1-12 (the opening meetings law).

Notices for upcoming meetings are published in the newspaper and posted outside the district's office. Agendas for the meetings are published or posted as required by LSA-RS 42:7.

**Debit**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like instruments.

CLAIBORNE PARISH 911 EMERGENCY  
COMMUNICATIONS DISTRICT  
Independent Accountant's Report on  
Applying Agreed Upon Procedures  
June 30, 1998

I inspected copies of all deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Bonuses**

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

A reading of the minutes of the board for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

**General**

12. The Claiborne Parish 911 Emergency Communications District did not obtain State Board Commission approval for the incurrence of debt in the acquisition of communications equipment under a capital lease agreement. Louisiana Revised Statute (LSA-R.S.) 39:1410.60 provides that political subdivisions must apply to the State Board Commission for approval to incur debt. Debt, as defined in the statute, also includes leases unless the lease has a non-appropriation clause and does not have an anti-substitution clause. A review of the lease agreement disclosed that it does include an anti-substitution clause.

My prior report, dated November 1, 1993, included a comment regarding approval of disbursements. This comment has been resolved by management.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Claiborne Parish 911 Emergency Communications District and the Legislative Auditor, State of Louisiana, 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, this report is a matter of public record and its distribution is not limited.



West Monroe, Louisiana  
July 21, 1998

### **Lombiana Attention Questionnaire**

The accompanying *Lombiana Attention Questionnaire* has been completed by management and is included in this report as required by the questionnaire.

Yveson B. Coon  
Certified Public Accountant  
116 Professional Drive  
West Monroe, La 71291

Mr. Coon,

In connection with your compilation of our financial statements of the Claiborne Parish 911 Emergency Communications District as of June 30, 1998 and for the year then ended, and as required by Louisiana Revised Statute 24:511 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on information available to us as of July 15, 1998.

#### **PUBLIC BID LAW**

1. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

Yes  No  N/A

#### **CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

2. No employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of LSA-RS 42:1301-1324.

Yes  No  N/A

3. 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, 1989 under circumstances which would constitute a violation of LSA-RS 42:1119.

Yes  No  N/A

## BUDGETING

4. We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes  No  N/A

## ACCOUNTING AND REPORTING

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

Yes  No  N/A

6. We have filed our annual financial statements in accordance with LSA-RS 24:514, LSA-RS 33:453, and/or LSA-RS 39:50, as applicable.

Yes  No  N/A

7. We have had our financial statements audited or compiled in accordance with LSA-RS 24:313.

Yes  No  N/A

## MEETINGS

8. We have complied with the provisions of the Opening Meetings Law, LSA-RS 42:1-12.

Yes  No  N/A

## DEBT

9. We have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 25 of the 1874 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes  No  N/A

## ADVANCES AND BONUSES

10. We have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes  No  N/A

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 any known non-compliance which may occur subsequent to the issuance of your report.

  
Chairman

  
Date

CLAIBORNE PARISH IS-1-3 COMMUNICATIONS DISTRICT  
P.O. BOX 87 524 E. MAIN ST. MONROE, LA 71040  
PHONE (318) 927-9400

VERNON R. COON, CEA  
118 PROFESSIONAL DRIVE  
WEST MONROE, LA 71291

THE CLAIBORNE PARISH IS-1 COMMUNICATIONS DISTRICT RESPECTFULLY  
SUBMITS THE FOLLOWING CORRECTIVE ACTION PLAN FOR THE YEAR  
ENDED JUNE 30, 1998.

AUDIT PERIOD: JULY 1, 1997 - JUNE 30, 1998

GENERAL

12. NEED TO OBTAIN BOND COMMISSION APPROVAL

ACTION TO BE TAKEN: THE DISTRICT HAS NOT MADE  
THAT BOND COMMISSION APPROVAL WAS REQUIRED FOR  
LEASE PURCHASE AGREEMENTS. IN THE FUTURE, WE WILL  
OBTAIN BOND COMMISSION APPROVAL ON ANY LEASES  
REQUIRING SUCH APPROVAL.

  
DENNIS BUTCHER  
BOARD CHAIRMAN