

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Independent Accountant's Report on
Applying Agreed Upon Procedures
June 30, 1997

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.

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) Four of the six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee. Two of the six had no documentation.
- (b) All six payments were coded to the correct fund and general ledger account.
- (c) Inspection of documentation supporting two of the six disbursements indicated approvals from the administrator and a board member, the other four had no approval. 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.

CLATSOP COUNTY PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Independent Accountant's Report on
Applying Approval Upon Procedures
June 30, 1997

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 LSA-RS 43:1101-1124 (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 approval procedure 3 above appeared on the list provided by management in approval 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 April 15, 1996 which indicated that the budget had been adopted by the Board of Commissioners of the Clatsop Parish 911 Emergency Communications District by a vote of all in favor and none opposed.



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

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

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed upon by the management of the Claiborne Parish 911 Emergency Communications District and the Legislative Auditor, State of Louisiana, solely to assist the users 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, 1997 included in the accompanying Louisiana Attention Questionnaire. 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 \$90,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2250 (the public bid law).

A review was made of all disbursement journals for the year. The review did not disclose any expenditures made during the period under examination for materials and supplies exceeding \$5,000 or any expenditures made for public works exceeding \$90,000.

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**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 Association of Accountants, based by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Houma, Louisiana

Notes to the Financial Statements (Continued)

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office equipment follows:

Balance at July 1, 1996	\$2,500
Additions	167
Deletions	<u>(200)</u>
Balance at June 30, 1997	<u>\$2,467</u>

3. LITIGATION AND CLAIMS

The district is not involved in any litigation at June 30, 1997, nor is it aware of any unasserted claims.

4. OPERATING LEASE

The district entered into a lease agreement for office space on May 18, 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, 1996 totaled \$2,275 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, 1996:

1998	2,500
1999	2,500
2000	2,500
2001	<u>2,500</u>
Total payments	<u>\$10,000</u>

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT

Homer, Louisiana

Notes to the Financial Statements (Continued)

Excess of revenues over expenditures (Budgetary basis)	\$39,362
Receivables	13721
Payables	<u>11441</u>
Excess of revenues over expenditures (GAAP basis)	<u>\$28,785</u>

4. 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, 1997, the district has cash and cash equivalents (bank balances) totaling \$201,413, as follows:

Demand deposits	\$101,313
Petty cash	100
Time deposits	<u>100,000</u>
Total	<u>\$201,413</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 (bank balances) at June 30, 1997, total \$201,413, and are under secured by \$2,485.

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

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT

Houma, 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 accrued 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.

F. BUDGET PRACTICES

A preliminary budget for the coming 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 expenditure. 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):

CLAYBORNE PARISH (1) EMERGENCY
COMMUNICATIONS DISTRICT

Homer, 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 5 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 not a fund. The district has no long-term debt at June 30, 1997.

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 increases 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 susceptible 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 recognizing and reporting revenues and expenditures:

**CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT**

Homer, 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 Claiborne 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 managers 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 fixed 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.

**CLAIBORNE PARISH 911
EMERGENCY COMMUNICATIONS DISTRICT
Bossier, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 1997**

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:

CLAIBORNE PARISH #11
EMERGENCY COMMUNICATIONS DISTRICT
Houma, 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, 1977

	BUDGET	ACTUAL	VARIANCE: FAVORABLE (UNFAVORABLE)
REVENUES			
Fees, charges, and commissions for services	\$67,800	\$69,803	\$1,903
Use of money and property	3,680	6,266	2,686
Miscellaneous	0	245	
Total revenues	<u>71,480</u>	<u>76,314</u>	<u>4,834</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	20,100	18,524	1,576
Operating services	42,700	9,265	33,435
Materials and supplies	52,500	2,561	49,939
Travel and other	22,400	6,295	16,105
Capital outlay	31,500	167	31,333
Total expenditures	<u>171,200</u>	<u>36,812</u>	<u>134,388</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(99,720)</u>	<u>39,502</u>	<u>139,222</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>164,300</u>	<u>162,023</u>	<u>(2,277)</u>
FUND BALANCE AT END OF YEAR	<u>\$64,580</u>	<u>\$201,525</u>	<u>\$136,945</u>

See accompanying notes and accountant's compilation report.

CLAIBORNE PARISH #11
EMERGENCY COMMUNICATIONS DISTRICT
Blanco, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended June 30, 1997

REVENUES	
Fees, charges, and commissions for services	\$60,751
Use of money and property	6,766
Miscellaneous	<u>249</u>
Total revenues	<u>67,766</u>
EXPENDITURES	
Public safety:	
Current:	
Personal services and related benefits	18,528
Operating services	9,489
Materials and supplies	7,564
Travel and other	6,295
Capital outlay	<u>162</u>
Total expenditures	<u>39,938</u>
EXCESS OF REVENUES OVER EXPENDITURES	27,828
FUND BALANCE AT BEGINNING OF YEAR	<u>168,747</u>
FUND BALANCE AT END OF YEAR	<u>\$196,575</u>

See accompanying notes and accountant's compilation report.

CLAIRBORNE PARISH #1
EMERGENCY COMMUNICATIONS DISTRICT
Houma, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1997

	GOVERNMENTAL FUND-TYPE - GENERAL FUNDS	ACCOUNT GROUP - GENERAL FUNDS ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and cash equivalents	\$204,413		\$204,413
Receivables - fees, charges, and commissions for services	5,799		5,799
Office furnishings and equipment		\$3,677	3,677
TOTAL ASSETS	<u>\$210,212</u>	<u>\$3,677</u>	<u>\$213,889</u>
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	\$111		\$111
Fund Equity:			
Investment in general fixed assets		\$3,677	\$3,677
Fund balance - unreserved - unassigned	\$209,028		209,028
Total Fund Equity	<u>209,028</u>	<u>3,677</u>	<u>212,705</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$210,132</u>	<u>\$3,677</u>	<u>\$213,809</u>

See accompanying notes and accountant's compilation report.

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**



Accountant's Compilation Report

**BOARD OF COMMISSIONERS
CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Houma, Louisiana**

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Claiborne Parish 911 Emergency Communications District as of June 30, 1997, 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.

Wray Monroe, Louisiana
November 1, 1997

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CLAIBORNE PARISH #1
EMERGENCY COMMUNICATIONS DISTRICT
Houma, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
June 30, 1997

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**CLARENCE PARSONS III
EMERGENCY COMMUNICATIONS DISTRICT
Houma, Louisiana**

**General Purpose Financial Statements
FBI's Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
June 30, 1997**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the District Clerk, and, under applicable laws, 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 SEP 11 1998

