

JERI SUE TOSSPON

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLICATION AGREED UPON PROCEDURES**

To the Board of Directors

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Concordia Parish Communications District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Communication District's compliance with certain laws and regulations during the period ended December 31, 1986 included in the accompanying Louisiana Attestation Questionnaire. 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, 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 material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

One expenditure in excess of \$5,000 was made and was in compliance with the public bid law.

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 42:1101-1124 (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.

CONCORDIA PARISH COMMUNICATIONS DISTRICT
 STATEMENT OF REVENUE, EXPENDITURES AND
 CHANGE IN FUND BALANCE
 (GOVERNMENTAL FUND - GENERAL FUND)
 YEAR ENDED DECEMBER 31, 1994

| | |
|--|-----------------|
| <u>REVENUES</u> | |
| Tariff (Note 6) | \$62,033 |
| Gift sales | 749 |
| Interest | 1,233 |
| Total revenue | <u>\$64,015</u> |
| <u>EXPENDITURES</u> | |
| Communication services | |
| Personal services and related benefits | \$19,488 |
| Operating services | 40,421 |
| Capital outlay | 2,150 |
| Total expenditures | <u>\$62,059</u> |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES | (\$ 4,547) |
| FUND BALANCE, JANUARY 1 | <u>58,003</u> |
| FUND BALANCE, DECEMBER 31 | <u>\$43,456</u> |

See accompanying notes to the financial statements
 and accountant's compilation report.

CONCORDIA PARISH COMMUNICATIONS DISTRICT
 STATEMENT OF REVENUE, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 (GOVERNMENT FUND - GENERAL FUND)
 BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1994

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|--|-----------------|-----------------|--|
| REVENUES | | | |
| Tariffs | \$47,800 | \$41,889 | (\$ 5,911) |
| Sign sales | 120 | 747 | 27 |
| Interest | 1,500 | 1,410 | 420 |
| Total revenues | <u>\$49,420</u> | <u>\$44,046</u> | (\$ 5,374) |
| EXPENDITURES | | | |
| Communications services | | | |
| Personal services and related benefits | \$20,400 | \$15,161 | \$ 5,239 |
| Operating services | 43,548 | 43,319 | 2,229 |
| Capital outlay | 8,800 | 7,150 | 1,650 |
| Total expenditures | <u>\$72,748</u> | <u>\$65,630</u> | \$ 7,118 |
| EXCESS OF RECEIPTS OVER DISBURSEMENTS | | | |
| | (\$ 2,328) | (\$ 484) | \$ 2,744 |
| CASH BALANCE, JANUARY 1 | <u>58,156</u> | <u>49,509</u> | (8,647) |
| CASH BALANCE, DECEMBER 31 | <u>\$33,528</u> | <u>\$44,525</u> | (\$ 9,003) |

See the accompanying notes to the financial statements
 and accountant's compilation report.

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
As of December 31, 1996

NOTE 1 - INTRODUCTION

Concordia Parish Communications District (Communications District) was created by an ordinance of the Concordia Parish Police Jury on August 12, 1991, in accordance with Louisiana Revised Statute 31:9301. The Communications District is governed by a board of seven commissioners who are qualified voters and residents of the District. The commissioners are jointly referred to as the Board of Commissioners and appointed by the Concordia Parish Police Jury. The commissioners serve terms of four years, which expire on a rotating basis. The Communications District was created for the purpose of owning and operating facilities to establish and operate a uniform emergency number to simplify the notification of public service personnel in the case of emergency. The commissioners do not receive any compensation. The District employs one full-time employee and part-time employees as needed through the Concordia Parish Sheriff's Department.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation - The accompanying financial statements 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. Financial Reporting Entity - As the governing authority of the parish, for reporting purposes, the Concordia Parish Police Jury is the financial reporting entity for Concordia 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 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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Concordia Parish Police

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 1998

Jury fee 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:

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 and significance of the relationship.

Because the police jury appoints a voting majority of the Communication District's board and said board is fiscally dependent on the police jury, the District was determined to be a component unit of the Concordia 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 governmental reporting entity.

C. Fund Accounting - The District uses a fund 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 relating to certain government functions or activities.

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 1996

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The General Fund of the District is classified as a governmental fund. The General Fund accounts for the district's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets.

D. Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues - A tariff based on telephone service is levied based on the monthly base rate. It is due monthly and remitted to the District the next month. It is recorded in the month due.

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

E. Budgets - The Communications District's budget is prepared on a cash basis of accounting. Unexpended appropriations lapse at year end, and the Communications District does not employ encumbrance accounting.

F. Cash and Cash Equivalents - Cash includes amounts in demand deposits. Under state law, the District may 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.

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 1986

G. Fixed Assets - Fixed assets are recorded as expenditures at the time purchased or constructed and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. Fixed assets are valued at historical cost or estimated historical cost, using the current cost for like items, if historical cost is not available.

H. Total column on Balance Sheet - The total column on the balance sheet is captioned Memorandum only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 3 - CASH

At December 31, 1986, the District has cash totaling \$48,525.

These deposits are stated at cost, which approximates market. Under state law, these deposits (for the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 1986, the District has \$48,525 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

NOTE 4 - CHANGE IN GENERAL FIXED ASSETS

Additions to the general fixed assets were made in the amount of \$9,350 in 1986.

At December 31, 1986, 100 percent of the general fixed assets are recorded at historical cost.

JERI SUE TOSSPON

Certified Public Accountant

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Ferriday, Louisiana 71335-0445

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Concordia Parish Communications District
Ferriday, Louisiana

I have compiled the component unit financial statements and the supplemental information schedules, as listed in the foregoing table of contents, as of and for the year ended December 31, 1990, in accordance with standards established by the American Institute of Certified Public Accountants.

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



Ferriday, Louisiana
March 18, 1991

SECTION III
REPORT ON AGREED UPON PROCEDURES

SECTION II
COMPONENT UNIT FINANCIAL STATEMENTS

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

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed upon procedure (3) were also included on the listing obtained from management in agreed upon procedure (2) as immediate family members.

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

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 September 11, 1998 which indicated that the budget had been adopted by Board of Directors in a unanimous vote. No amendments were made to the budget during the year.

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 more than 5%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year varied from budgeted amounts as follows:

| | | |
|-------------------|---|-----|
| Tariff | - | 5% |
| Interest income | + | 41% |
| Salaries | - | 16% |
| Operating expense | - | 8% |

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

All of the payments were properly approved by the Secretary/Treasurer of the district.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minutes book were posted or advertised as required by ISA-88 41:1 through 41:32 (the open meetings law).

Concordia Parish Communications District is required to post a notice of each meeting and the accompanying agenda on the door of the district's office. Management has asserted in the attached Compliance Questionnaire that this is being done.

Debt

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 indebtedness.

I inspected copies of all bank 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. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance or gifts.

A reading of the minutes of the district 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.

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 our attention that would have been reported to you.

This report is intended solely for the use of management of Concordia Parish 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.

John E. Longson

March 29, 1993

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 1986

NOTE 3 - RECONCILIATION OF REVENUES AND EXPENDITURES WITH
RECEIPTS AND DISBURSEMENTS

The budget comparison presented in the accompanying financial statements includes the original adopted budget. The following is a reconciliation of the excess of expenditures over revenues on the statement on page 3 to the statement on page 4:

| | |
|---|-----------------|
| Excess of expenditures over revenues (Page 3) | (84,547) |
| Adjustments for: | |
| Current year accruals (net) | 3,247 |
| Prior year accruals (net) | <u>816</u> |
| Excess of disbursements over receipts (Page 4) | <u>(80,484)</u> |

NOTE 4 - LEVIED TARIFFS

The District is authorized to and has levied a 5 percent tariff on the basic rate for local telephone service for the operation of the District and the purchase of necessary equipment.

NOTE 5 - LITIGATION

The District is not involved in any litigation at December 31, 1986.

NOTE 6 - RETIREMENT

The District does not participate in any retirement plan at December 31, 1986.

CONCORDIA PARISH COMMUNICATIONS DISTRICT
Ferriday, Louisiana

ANNUAL BUDGET FINANCIAL STATEMENTS

AFFIDAVIT

Personally came and appeared before the undersigned authority, James S. Jones, Jr., who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Concordia Parish Communications District as of December 31, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.



Signature

Sworn to and subscribed before me, this 31st day of
March, 1997.



REBECCA S. BUCK

SECTION 1
AFFIDAVIT

CONCORDIA PARISH COMMUNICATIONS DISTRICT
Merrydale, Louisiana

Component Unit Financial Statements
and Accountant's Compilation Report
As of and for the Year Ended December 31, 1998
With Supplemental Information Schedules

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CONCORDIA PARISH COMMUNICATIONS DISTRICT
CONCORDIA PARISH POLICE JURY
Terrebonne, Louisiana

Component Unit Financial Statements
and Accountant's Compilation Reports

December 31, 1996
and for the Year Then Ended

9711

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CONCORDIA PARISH COMMUNICATIONS DISTRICT
CONCORDIA PARISH POLICE JURY
Ferriday, Louisiana

Component Unit Financial Statements
and Accountant's Compilation Reports

December 31, 1994
and for the Year Then Ended

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or owner, of any and other appropriate public officials. The reports are 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.

APR 16 1997

Release Date _____

JERI SUE TOSSPOW
Certified Public Accountant

CONCORDIA PARISH COMMUNICATIONS DISTRICT
BALANCE SHEET
(ALL FUND TYPES AND ACCOUNT GROUPS)
DECEMBER 31, 1994

| | Governmental Fund General Fund | Account Group General Fixed Assets | Total (Memorandum Only) |
|--|--------------------------------------|--|-------------------------------|
| ASSETS | | | |
| Cash (Note 3) | \$48,525 | | \$ 48,525 |
| Receivables: | | | |
| Taxes | 5,704 | | 5,704 |
| Interest | 499 | | 499 |
| Equipment (Note 4) | | \$48,350 | 48,350 |
| Total Assets | <u>\$54,728</u> | <u>\$48,350</u> | <u>\$103,078</u> |
| LIABILITIES AND FUND EQUITY | | | |
| Liabilities - accounts payable | \$ 3,272 | | \$ 3,272 |
| Fund Equity - | | | |
| Investment in general fixed assets | | \$48,350 | \$ 48,350 |
| Fund balance, unreserved and undesignated | \$45,456 | | 45,456 |
| Total Fund Equity | <u>\$48,694</u> | <u>\$48,350</u> | <u>\$ 97,044</u> |
| Total Liabilities and Fund Equity | <u>\$54,728</u> | <u>\$48,350</u> | <u>\$103,078</u> |

See accompanying notes to the financial statements
and accountant's compilation report.