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CONCORDIA PARISH COMMUNICATIONS DISTRICT
CONCORDIA PARISH POLICE JURY
Ferryday, Louisiana

Component Unit Financial Statements
and Accountant's Compilation Reports

December 31, 1997
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 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 4-15-98

JENN SUE TOSSPON
Certified Public Accountant

CONCORDIA PARISH COMMUNICATIONS DISTRICT
CONCORDIA PARISH POLICE JURY
Farriday, Louisiana

Component Unit Financial Statements
and Accountant's Compilation Reports

December 31, 1997
and for the Year Then Ended

CONCORDIA PARISH COMMUNICATIONS DISTRICT
Ferrybay, Louisiana

Component Unit Financial Statements
and Accountant's Compilation Report
As of and for the Year Ended December 31, 1997

	Page
SECTION I - AFFIDAVIT	
Affidavit	2
SECTION II - COMPONENT UNIT FINANCIAL STATEMENTS	
Accountant's Compilation Report	3
Component Unit Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	4
Governmental Funds:	
Combined Statements of Revenues, Expenditures, And Changes in Fund Balances	5
Combined State of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual - General Fund	6
Notes to the Financial Statements	7-11
SECTION III - REPORT ON AGREED UPON PROCEDURES	
Accompanying Report on Agreed Upon Procedures	12-15
Louisiana Attestation Questionnaire	16-17

SECTION I

AFFIDAVIT

CONCORDIA PARISH COMMUNICATIONS DISTRICT
Ferryday, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS

AFFIDAVIT

Personally came and appeared before the undersigned authority, Vernon Stevens, 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, 1997, and the results of operations for the year ended, in accordance with the basis of accounting described within the accompanying financial statements.



Vernon Stevens
Secretary

Sworn to and subscribed before me, this 25th day of March, 1998.



NOTARY PUBLIC

Office:
Address:
Telephone Number:

Secretary/Treasurer
P.O. Box 111
Ferryday, LA 71334
(504) 757-8551

SECTION II

COMPONENT UNIT FINANCIAL STATEMENTS

JERI SUE TOSSPON

Certified Public Accountant
P. O. Box 445
Ferryport, Louisiana 71334-0445
(504) 781-6293

Concordia Parish Communications District
Ferryport, 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, 1997, 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.



Ferryport, Louisiana
March 23, 1998

**CONCORDIA PARISH COMMUNICATION DISTRICT
BALANCE SHEET
(ALL FUND TYPES AND ACCOUNT GROUPS)
DECEMBER 31, 1997**

	Governmental Fund General Fund	Account Group - General Fixed Assets	Total (Memorandum Only)
ASSETS			
Cash (Note 3)	\$ 83,707		\$ 83,707
Receivables:			
Tariff	5,603		5,603
Interest	468		468
Equipment (Note 4)		\$ 48,359	48,359
Total Assets	\$ 89,778	\$ 48,359	\$ 138,137
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 5,875		\$ 5,875
Total Liabilities	\$ 5,875		\$ 5,875
Fund equity -			
Investment in general fixed assets		\$ 48,359	\$ 48,359
Fund balance, unreserved and undesignated	\$ 54,553		54,553
Total Fund Equity	\$ 54,553	\$ 48,359	\$ 102,912
Total Liabilities and Fund Equity	\$ 60,428	\$ 48,359	\$ 108,787

See accompanying notes and accountant's compilation report.

CONCORDIA PARISH COMMUNICATION DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
(GOVERNMENTAL FUND - GENERAL FUND)
ONE YEAR ENDED DECEMBER 31, 1997

REVENUES	
Tariff (Note 6)	\$ 69,900
Sign sales	2,773
Interest	<u>2,105</u>
Total revenue	<u>\$ 74,837</u>
EXPENDITURES	
Communication Services	
Personal services and related benefits	\$ 19,740
Operating services	43,562
Repairs and maintenance	2,409
Capital outlay	<u>0</u>
Total expenditures	<u>\$ 65,740</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 9,097
FUND BALANCE, JANUARY 1	<u>45,456</u>
FUND BALANCE, DECEMBER 31	<u>\$ 54,553</u>

See accompanying notes and accountant's compilation report.

CONCORDIA PARISH COMMUNICATION DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
(GOVERNMENTAL FUND - GENERAL FUND)
BUDGET AND ACTUAL
ONE YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
RECEIPTS			
Tariff (Note E)	\$ 75,198	\$ 69,341	\$ (416)
Sign sales	1,475	2,773	1,298
Interest	1,399	2,185	686
Total revenue	<u>\$ 78,072</u>	<u>\$ 74,309</u>	<u>\$ 2,143</u>
EXPENDITURES			
Communication Services			
Personal services and related benefits	\$ 28,400	\$ 23,584	\$ 3,194
Operating services	47,840	49,434	(4,598)
Repairs and maintenance	2,750	2,489	(361)
Capital outlay	0	0	0
Total expenditures	<u>\$ 79,190</u>	<u>\$ 80,437</u>	<u>\$ (1,653)</u>
EXCESS (DEFICIT) OF RECEIPTS OVER EXPENDITURES	<u>\$ 1,325</u>	<u>\$ 5,162</u>	<u>\$ 3,807</u>
CASH AND CERTIFICATES OF DEPOSIT BALANCE, JANUARY 1	<u>45,459</u>	<u>48,925</u>	<u>45,459</u>
CASH AND CERTIFICATES OF DEPOSIT BALANCE, DECEMBER 31	<u>\$ 49,931</u>	<u>\$ 53,707</u>	<u>\$ 49,253</u>

See accompanying notes and accountant's compilation report.

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
As of December 31, 1997

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 31:9101. 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 an 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 accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Financial Report 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 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:

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

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 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 of 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.

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 or general fixed assets.

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

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.

G. Fixed Assets - Fixed assets are recorded as expenditures at the time purchased or constructed and the related assets are 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 position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 3 - CASH

At December 31, 1997, the District had cash totaling \$53,707.

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

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. 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, 1997, the District has \$53,707 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

No additions to the general fixed assets were made in 1997.

At December 31, 1997, 100 percent of the general fixed assets are recorded at historical cost.

NOTE 5 - 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 5 to the statement on page 6:

Excess of expenditures over revenue (Page 5)	\$0,097
Adjustments for:	
Current year accruals (net)	(3,567)
Prior year accruals (net)	(1,382)
Excess of disbursements over receipts (Page 6)	<u>\$5,162</u>

NOTE 6 - LEVIED TARIFF

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

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

equipment.

NOTE 7 - LITIGATION

The District is not involved in any litigation at December 31, 1997.

NOTE 8 - RETIREMENT

The District does not participate in any retirement plan at December 31, 1997.

SECTION II

REPORT ON AGREED-UPON PROCEDURES

JERI SUE TOSSPON
Certified Public Accountant
P. O. Box 445
Farrley, Louisiana 71334-0445
(504) 751-6993

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

To the Board of Directors

I have performed the procedures included in the Louisiana Governmental 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, 1997 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 \$20,000, and will determine whether such purchases were made in accordance with LSA-RS 30:2211-0251 (the public bid law).

Three expenditures in excess of \$5,000 were made and all were 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 provides me with the required list including the noted information.

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 (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 us 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 March 31, 1997 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:

Revenues	- 3%
Expenditures	- 2%

Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount of 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 whether 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

3. Examine evidence indicating that agendas for meetings recorded in the minutes book were posted or advertised as required by USA-RS 42-1 through 42-12 (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.



March 23, 1998