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ROADIA PARISH COMMUNICATIONS DISTRICT
FINANCIAL REPORT
DECEMBER 31, 1997

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Release Date...~~NOV 22 1998~~

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The Honorable Ken West
 and the Board of Commissioners of the
 Acadia Parish Commission District
 Crowley, Louisiana

We have compiled the accompanying general purpose financial statements of the Acadia Parish Commission District, a nonprofit unit of the Acadia Parish Police Jury, as of and for the two years ended December 31, 1993 and the supplementary schedules, as listed in the table of contents. These financial statements and supplementary schedules, which are presented only for supplementary analysis purposes, were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A limitation is limited in presenting information that is the representation of the Board in the form of financial statements and supplementary schedules. We have not audited or reviewed the accompanying financial statements and the supplementary schedules and, accordingly, we do not express an opinion or any other form of assurance on them.

Broussard, Poché, Lewis & Breaux, LLP

Crowley, Louisiana
 June 29, 1994

Members of the American Institute of
 Certified Public Accountants
 National Institute of Trustee
 Public Accountants

ACORNIA PARISH COMMUNICATIONS DISTRICT
ACORNIA PARISH POLICE JURY

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT CATEGORIES
December 31, 1997
See Accountant's Compilation Report

| ASSETS AND OTHER DEBITS | Governmental Fund Types | | |
|---|-------------------------|---------------------|-----------------|
| | General | Special Revenues | Debt Service |
| Cash and cash equivalents | \$157,960 | \$ 50,465 | \$ - |
| Certificates of deposit | - | 218,080 | - |
| Receivables | 25,183 | - | - |
| Due from other governmental units | 889 | - | - |
| Land, building, and equipment | - | - | - |
| Amount to be provided for retirement of general long-term debt | - | - | - |
| Total assets and other debits | \$184,032 | \$268,545 | \$ - |
| LIABILITIES AND FUND EQUITY | | | |
| LIABILITIES | | | |
| Due to other governmental units | \$ 3,894 | \$ - | \$ - |
| Capital lease payable | - | - | - |
| Total liabilities | \$ 3,894 | \$ - | \$ - |
| FUND EQUITY | | | |
| Investment in general fixed assets | \$ - | \$ - | \$ - |
| Fund balances: | | | |
| Reserved for grant expenditures | 3,833 | - | - |
| Unreserved - undesignated | 179,897 | 268,545 | - |
| Total fund equity | \$183,730 | \$268,545 | \$ - |
| Total liabilities and fund equity | \$187,624 | \$268,545 | \$ - |

See Notes to Financial Statements.

| <u>Assessed Amount</u> | | |
|-------------------------------------|---------------------------------------|-------------------------------------|
| <u>General Fixed Assets</u> | <u>General Long-Term Debt</u> | <u>Total (Memorandum \$mil)</u> |
| \$ - | \$ - | \$108,387 |
| - | - | 218,080 |
| - | - | 35,583 |
| - | - | 889 |
| 128,356 | - | 328,356 |
| <u> -</u> | <u> 1,266</u> | <u> 1,266</u> |
| <u>\$128,356</u> | <u>\$ 1,266</u> | <u>\$267,092</u> |
| | | |
| \$ - | \$ - | \$ 5,804 |
| <u> -</u> | <u> 3,266</u> | <u> 1,266</u> |
| <u>\$ -</u> | <u>\$ 3,266</u> | <u>\$ 3,804</u> |
| | | |
| \$100,354 | \$ - | \$528,354 |
| - | - | 3,433 |
| - | - | 432,252 |
| <u>\$100,354</u> | <u>\$ -</u> | <u>\$100,354</u> |
| <u>\$100,354</u> | <u>\$ 1,266</u> | <u>\$267,092</u> |

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ROADIA PARISH COMMUNICATIONS DISTRICT
ROADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL DEPARTMENTAL FUND TYPES
Year Ended December 31, 1990

See Accountant's Compliance Report

| | General | Special Revenues | Total (Memorandum Only) |
|---|------------------|---------------------|-------------------------------|
| Revenues: | | | |
| Charges for services | \$271,556 | \$ 1,123 | \$272,679 |
| Intergovernmental | 5,569 | 89,701 | 187,876 |
| Interest | 3,285 | 4,245 | 9,530 |
| Other | <u>11,300</u> | <u>-</u> | <u>11,300</u> |
| Total revenues | <u>\$291,710</u> | <u>\$195,072</u> | <u>\$486,782</u> |
| Expenditures: | | | |
| Current: | | | |
| Public works: | | | |
| Salaries | \$ 38,180 | \$ - | \$ 38,180 |
| Employee benefits | 3,713 | - | 3,713 |
| Office | 1,983 | - | 1,983 |
| Supplies | 6,657 | - | 6,657 |
| Transportation | 3,238 | - | 3,238 |
| Collection fees | 1,700 | - | 1,700 |
| Equipment rental and repair | 28,911 | - | 28,911 |
| Contract services | 83,184 | - | 83,184 |
| Repairs and maintenance | 1,718 | - | 1,718 |
| K-911 line usage | 56,975 | - | 56,975 |
| Communications | 2,877 | - | 2,877 |
| Training and equipment | - | 4,886 | 4,886 |
| Other | 13,603 | - | 13,603 |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal payments | 2,457 | - | 2,457 |
| Interest and fiscal charges | <u>310</u> | <u>-</u> | <u>310</u> |
| Total expenditures | <u>\$212,881</u> | <u>\$14,886</u> | <u>\$227,767</u> |
| Excess of revenues over expenditures | \$ 78,829 | \$100,087 | \$178,916 |
| Fund balance, beginning | <u>178,033</u> | <u>158,318</u> | <u>336,351</u> |
| Fund balance, ending | <u>\$257,658</u> | <u>\$258,405</u> | <u>\$516,063</u> |

See Notes to Financial Statements.

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (UNAP PORTION) AND ACTUAL -
ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1997
See Accountant's Compilation Report

| | General Fund | | Variance - Favorable (Unfavorable) |
|--|------------------|------------------|--|
| | Budget | Actual | |
| Revenues: | | | |
| Charges for services | \$267,100 | \$271,554 | \$ 4,454 |
| Intergovernmental | 1,000 | 1,269 | 269 |
| Interest | 2,900 | 3,280 | 380 |
| Other | 5,000 | 10,380 | 5,380 |
| Total revenues | \$276,000 | \$286,483 | \$ 10,483 |
| Expenditures: | | | |
| Current: | | | |
| Public works: | | | |
| Salary | \$ 31,000 | \$ 30,180 | \$ 820 |
| Employee benefits | 3,700 | 3,713 | 13 |
| Office | 1,500 | 1,993 | 1,507 |
| Insurance | 4,200 | 8,437 | (7,437) |
| Professional fees | 4,000 | - | 4,000 |
| Transportation | 1,300 | 2,130 | 830 |
| Collection fees | - | 3,788 | (3,788) |
| Equipment rental and repair | 31,100 | 28,501 | 4,599 |
| Contract services | 83,300 | 83,186 | 114 |
| Repairs and maintenance | 2,000 | 1,719 | 281 |
| E-Wild line usage | 58,000 | 58,933 | 1,033 |
| Communications | 3,500 | 3,817 | 437 |
| Training and equipment | - | - | - |
| Other | 13,618 | 13,600 | 1,018 |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal retirements | - | 3,433 | (3,433) |
| Interest and fiscal charges | - | 318 | (318) |
| Total expenditures | \$243,338 | \$237,881 | \$ 6,457 |
| Deficiency of revenues over expenditures | \$ 32,662 | \$ 48,621 | \$ 15,959 |
| Other financing sources (uses): | | | |
| Operating transfers in | \$ - | \$ - | \$ - |
| Operating transfers out | - | - | - |
| | \$ - | \$ - | \$ - |
| Deficiency of revenues and other sources over expenditures and other uses (substantially forward) | \$ 32,662 | \$ 48,621 | \$ 15,959 |

Special Reserve Funds

| <u>Budget</u> | <u>Actual</u> | <u>Variance - Favorable (Unfavorable)</u> |
|------------------|------------------|---|
| \$ 1,375 | \$ 1,383 | \$ (8) |
| 66,787 | 66,787 | - |
| 4,188 | 4,243 | 55 |
| 508 | - | (508) |
| <u>\$108,688</u> | <u>\$102,003</u> | <u>\$ 6,685</u> |
| \$ - | \$ - | \$ - |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| 2,441 | 4,986 | 2,545 |
| - | - | - |
| - | - | - |
| <u>\$ 2,441</u> | <u>\$ 4,986</u> | <u>\$ 2,545</u> |
| <u>\$101,247</u> | <u>\$107,089</u> | <u>\$ 5,842</u> |
| \$ 4,700 | \$ - | \$ (4,700) |
| 66,300 | - | 66,300 |
| <u>\$ 70,000</u> | <u>\$ -</u> | <u>\$ 70,000</u> |
| <u>\$101,321</u> | <u>\$107,089</u> | <u>\$ 5,768</u> |

ACCRIS PARKING COMMUNICATIONS DISTRICT
 ACCRIS PARKING POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET (ENAP BASIS) AND ACTUAL -
 ALL GOVERNMENTAL FUND TYPES (CONTINUED)
 Year Ended December 31, 1997
 See Accountant's Compilation Report

| | Original Fund | | Variance - Favorable (Unfavorable) |
|--|----------------|----------------|--|
| | Budget | Actual | |
| Deficiency of revenues and other sources over expenditures and other uses incurred forwarded | \$ 38,781 | \$ 53,437 | \$ 13,646 |
| Fund balance, beginning | 128,000 | 128,000 | - |
| Fund balance, ending | <u>166,811</u> | <u>180,488</u> | <u>\$ 13,646</u> |

See Notes to Financial Statements.

Special Revenue Funds

| Budget | Actual | Variance - Favorable (Disfavorable) |
|------------------|------------------|---|
| \$100,321 | \$100,007 | \$ 314 |
| <u>150,300</u> | <u>150,310</u> | <u>-</u> |
| <u>\$250,621</u> | <u>\$250,317</u> | <u>\$ 304</u> |

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ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1994
See Accountant's Compilation Report

| | General | Special Revenues | Debt Services | Total (Summation Only) |
|--|-----------|---------------------|------------------|------------------------------|
| Revenues: | | | | |
| Charges for services | \$259,400 | \$ - | \$ - | \$259,400 |
| Intergovernmental | 1,418 | 179,080 | - | 179,498 |
| Interest | 2,783 | 2,444 | - | 5,227 |
| Other | 6,341 | - | - | 6,341 |
| Total revenues | \$269,942 | \$179,464 | \$ - | \$449,406 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Salaries | \$ 32,350 | \$ - | \$ - | \$ 32,350 |
| Employee benefits | 2,711 | - | - | 2,711 |
| Utilities | 1,482 | - | - | 1,482 |
| Insurance | 1,381 | - | - | 1,381 |
| Professional fees | 2,480 | - | - | 2,480 |
| Transportation | 2,788 | - | - | 2,788 |
| Collection fees | 2,883 | - | - | 2,883 |
| Equipment rental and repair | 38,439 | - | - | 38,439 |
| Contract services | 70,755 | - | - | 70,755 |
| Repairs and maintenance | 5,915 | - | - | 5,915 |
| E-911 line usage | 58,621 | - | - | 58,621 |
| Communications | 4,958 | - | - | 4,958 |
| Other | 11,879 | - | - | 11,879 |
| Capital outlay | - | 19,126 | - | 19,126 |
| Debt services: | | | | |
| Principal payments | 2,200 | - | 14,800 | 16,200 |
| Interest and fiscal charges | 562 | - | 1,813 | 2,375 |
| Total expenditures | \$227,288 | \$19,126 | \$15,813 | \$262,227 |
| Excess (deficiency) of revenues over expenditures | \$ 42,654 | \$158,338 | \$135,813 | \$336,805 |
| Other financing sources (uses): | | | | |
| Operating transfers in | \$ - | \$ 2,082 | \$ 15,045 | \$ 17,127 |
| Operating transfers out | (125,854) | (2,082) | - | (127,936) |
| | \$125,854 | \$ - | \$15,045 | \$140,899 |
| Excess of revenues and other sources over expenditures and other uses | \$ 13,638 | \$158,318 | \$ - | \$171,956 |
| Fund balance, beginning | 218,313 | - | - | 218,313 |
| Fund balance, ending | \$231,951 | \$158,318 | \$ - | \$390,269 |

See Notes to Financial Statements.

MOBILE PARISH COMMUNICATIONS DISTRICT
MOBILE PARISH POLICE JURY

COMPARED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
ALL COMMERCIAL FUND TYPES
Year Ended December 31, 1994
See Accountant's Compilation Report

| | General Fund | | Variance - Favorable (Unfavorable) |
|--|--------------------|--------------------|--|
| | Budget | Actual | |
| Revenues: | | | |
| Charges for services | \$365,500 | \$259,481 | \$ 106,019 |
| Intergovernmental | 1,000 | 1,438 | 438 |
| Interest | 1,500 | 3,785 | 2,285 |
| Other | 4,200 | 4,361 | 161 |
| Total revenues | <u>\$372,200</u> | <u>\$269,065</u> | <u>\$ 103,135</u> |
| Expenditures: | | | |
| Current: | | | |
| Public works: | | | |
| Salaries | \$ 32,580 | \$ 32,320 | \$ 260 |
| Employee benefits | 2,350 | 2,711 | 361 |
| Office | 3,000 | 3,482 | 482 |
| Insurance | 3,000 | 1,700 | 1,300 |
| Professional fees | 4,000 | 2,400 | 1,600 |
| Transportation | 3,500 | 3,700 | 200 |
| Collection fees | - | 2,583 | (2,583) |
| Equipment rentals and repairs | 75,175 | 36,618 | (38,557) |
| Contract services | 79,315 | 79,755 | 440 |
| Repairs and maintenance | 3,900 | 5,815 | (2,915) |
| E-911 line usage | 17,000 | 18,871 | (1,871) |
| Communications | 4,000 | 4,956 | (956) |
| Other | 12,320 | 15,879 | 3,559 |
| Capital outlay | - | - | - |
| Debt service: | | | |
| Principal requirements | - | 3,200 | (3,200) |
| Interest and fiscal charges | - | 583 | (583) |
| Total expenditures | <u>\$275,880</u> | <u>\$277,248</u> | <u>\$ 1,368</u> |
| Known (deficiency) of revenues over expenditures | \$ 16,320 | \$ 18,817 | \$ 2,497 |
| Other financing activities (2000): | | | |
| Operating transfers in | \$ - | \$ - | \$ - |
| Operating transfers out | <u>(15,525)</u> | <u>(15,018)</u> | <u>507</u> |
| | <u>\$ (15,525)</u> | <u>\$ (15,018)</u> | <u>\$ 507</u> |
| Excess of revenues and other sources over expenditures and other uses | \$ 1,795 | \$ 13,809 | \$ 12,014 |
| Fund balance, beginning | <u>138,375</u> | <u>138,375</u> | <u>-</u> |
| Fund balance, ending | <u>\$140,170</u> | <u>\$152,184</u> | <u>\$ 12,014</u> |

See Notes to Financial Statements.

| Special Revenue Funds | | | Debt Service Fund | | |
|-----------------------|------------------|---|-------------------|---------------|---|
| Budget | Actual | Variance- Favorable (Unfavorable) | Budget | Actual | Variance- Favorable (Unfavorable) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 175,000 | 175,000 | - | - | - | - |
| 2,360 | 2,444 | 84 | - | - | - |
| <u>177,360</u> | <u>177,444</u> | <u>84</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 18,120 | 18,126 | 6 | - | - | - |
| - | - | - | 3,325 | 1,815 | 1510 |
| - | - | - | 18,000 | 16,800 | 1200 |
| <u>18,120</u> | <u>18,126</u> | <u>6</u> | <u>18,325</u> | <u>18,615</u> | <u>290</u> |
| \$158,240 | \$158,328 | \$88 | \$13,525 | \$13,815 | \$290 |
| \$ (2,000) | \$ (2,000) | \$ (0) | \$ 13,525 | \$ 13,815 | \$ (290) |
| 2,000 | 2,002 | 2 | 13,525 | 13,815 | (290) |
| <u>2</u> | <u>2</u> | <u>2</u> | <u>13,525</u> | <u>13,815</u> | <u>(290)</u> |
| \$158,240 | \$158,328 | \$88 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| <u>\$158,240</u> | <u>\$158,328</u> | <u>\$88</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The Acadia Parish Communications District was created pursuant to the direction of an ordinance of the Acadia Parish Police Jury and was established for the purpose of creating and maintaining an enhanced 911 emergency service. The District is governed by seven commissioners. These seven commissioners are referred to as the Board of Commissioners and are appointed by the parish police jury. The Board of Commission members are not incorporated.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. Subsequently, GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

In conformance with GASB codification Section 2180, the District is a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. 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, and other governmental units that comprise the governmental reporting entity.

a. Fund accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in those individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds

General Fund:

The General Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in other funds.

NOTES TO FINANCIAL STATEMENTS

Special Revenue Funds:

Special revenue funds are used to account for the proceeds of specific sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Fund:

The Debt Service Fund is used to account for the accumulation of amounts for, and the payment of, general long-term obligations principal, interest, and related costs.

B. General fixed assets and general 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 governmental funds. These assets are recorded as expenditures in the governmental fund types when purchased. Public domains or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

The two account groups are net funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

C. Basis of accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

These revenues susceptible to accrual include the surcharges collected.

NOTES TO FINANCIAL STATEMENTS

D. Budget practices

Budgets and budgetary accounting:

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is then legally enacted through passage of an ordinance. During the year, amendments are also legally enacted through the passage of an ordinance.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. All budget appropriations lapse at year-end.
6. The budgets are amended by resolutions adopted by the Board of Commissioners.

The District does not use encumbrance accounting. The budget as presented for the general fund for December 31, 1996 is as originally adopted by the Board. The District received additional funding during the year ended December 31, 1996 which is accounted for in the special revenue funds. Resolutions were adopted setting out the specific uses of these funds but no budget document was formally adopted by the Board.

The budgets as presented for December 31, 1997 are as amended by the District.

E. Vacation and sick leave

The Acadia Parish Communications District does not have a formal policy on vacation and sick leave. No liability has been recorded in the financial statements.

F. Cash and cash equivalents

For reporting purposes, cash and cash equivalents include demand deposits and certificates of deposit with an original maturity of 90 days or less.

NOTES TO FINANCIAL STATEMENTS

c. Total columns on statements

The total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do 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.

Note 3. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents include cash, demand deposits, and certificates of deposit.

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times be equal to the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. The following is a summary of cash and cash equivalents at December 31, 1987, with the related federal deposit insurance and pledged securities:

| | Bank Balance | FDIC Insurance | Balance Insured |
|---|------------------|-------------------|--------------------|
| Checking | \$186,517 | \$180,000 | \$ 86,517 |
| Certificates of deposit | <u>233,000</u> | <u>180,000</u> | <u>180,000</u> |
| | <u>\$419,517</u> | <u>\$360,000</u> | \$ 366,517 |
| Securities pledged and held by the custodial bank in the bank's name (Category 112) | | | <u>200,000</u> |
| Amount of FDIC insurance plus pledged securities over cash | | | <u>\$118,000</u> |

NOTES TO FINANCIAL STATEMENTS

Note 3. Pension Plans

Plan descriptions:

The Parochial Employee Retirement System of Louisiana (the System) is a multiple-employer, public employee retirement system (PERS) as established and provided for by R.S. 11:1201 of the Louisiana Revised Statutes (RS). The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the District are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire on or after age 50 with at least 10 years of credited service, or on or after age 30 with 25 years of credited service, or at any age with at least 34 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1 percent of their final average compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 34 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The Parochial Employee Retirement System of Louisiana issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, 3408 Corporate Boulevard, Suite 103, Baton Rouge, Louisiana 70808.

Funding policy:

Plan members are required to contribute 3.50 percent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 3.75 percent of annual covered payroll. The contribution requirements of plan members and the District are established and may be amended by the System's Board of Trustees. The District's contributions to the System for the years ended December 31, 1993, 1994 and 1995 were \$1,753, \$1,630 and \$3,248, respectively, equal to the required contribution for each year.

NOTES TO FINANCIAL STATEMENTS

Note 4. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

| | Land and Buildings | Equipment | Total |
|----------------------------|-----------------------|------------------|------------------|
| Balance, December 31, 1995 | \$ 63,368 | \$254,831 | \$318,199 |
| Additions | - | 32,126 | 32,126 |
| Reductions | - | <u>(32,333)</u> | <u>(32,333)</u> |
| Balance, December 31, 1996 | \$ 63,368 | \$254,624 | \$318,002 |
| Additions | - | 1,362 | 1,362 |
| Reductions | - | - | - |
| Balance, December 31, 1997 | <u>\$ 63,368</u> | <u>\$255,986</u> | <u>\$319,354</u> |

Note 5. Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions during the two years ended December 31, 1997:

| | |
|---|------------------|
| | Amount Paid |
| Long-term obligations payable at January 1, 1995 | \$ 59,409 |
| Reductions - 1995 and 1997 | <u>30,655</u> |
| Long-term obligations payable at December 31, 1997 | <u>\$ 28,754</u> |
| Capital lease payable: \$10,719 payable in monthly installments of \$329 through September 1998, interest at 9.98%, collateralized by telephone system | <u>\$ 10,719</u> |

The annual requirements to amortize all general long-term debt outstanding at December 31, 1997 are as follows:

| Year Ending | Principal | Interest | Total |
|-------------|-----------------|-----------------|-----------------|
| 1998 | <u>\$ 1,758</u> | <u> 67</u> | <u>\$ 1,825</u> |

NOTES TO FINANCIAL STATEMENTS

Note 6. Receivables

The following is a summary of receivables at December 31, 1997:

| | General Fund |
|--------------------|---------------------|
| Surcharge revenues | \$ 13,480 |
| Accrued interest | 88 |
| Other | <u>2,035</u> |
| | <u>\$ 15,593</u> |

Note 7. Operating Leases

In July 1994, the Acadia Parish Commission District entered into an agreement for the lease of alpha numeric papers for a period of ten years at \$10.95 per page per month. In July 1994, the District entered into an agreement for the lease of alpha numeric papers for a period of eighteen months at \$4.48 per page per month. For the years ended December 31, 1997 and 1996, the related expense totaled \$18,032 and \$28,485, respectively.

In August 1993, the District also entered into an agreement for the rental of a copier for \$155 per month. For the years ended December 31, 1993 and 1996, the related expense totaled \$1,818 and \$1,881, respectively.

Note 8. Grant

In January 1995, the Acadia Parish Commission District received a grant in the amount of \$9,500 through the Acadia Parish Police Jury from the Department of Federal Emergency Management Assistance which was passed through the Louisiana Department of Military Affairs. This FEMA grant was for an unaided radio program to be used as a replacement in case of emergency. As December 31, 1997, the District has expended \$5,863 in connection with this grant, leaving a balance of \$3,637 which is reserved for future expenditures.

Note 9. Intergovernmental Agreement

The District received \$214,187 during the two years ended December 31, 1991 from the Rayne-Munch Hospital Service District of Acadia Parish as a one time contribution to be used as specified in the comparative reference agreement.

SPECIAL REVENUE FUNDS

READ IDENTIFICATION FUND - to account for the proceeds and disbursements of grant revenues received from a cooperative endeavor agreement with the Bayou-Broussard Hospital Service District of Acadia Parish.

TRAINING AND EQUIPMENT FUND - to account for the proceeds and disbursements of grant revenues received from a cooperative endeavor agreement with the Bayou-Broussard Hospital Service District of Acadia Parish.

ACADIA PARISH COMMUNICATIONS DISTRICT
 ACADIA PARISH POLICE JURY

SPECIAL REVENUE FUNDS
 COMBINED BALANCE SHEET
 December 31, 1997

| ASSETS | Bad Identification Fund | Training and Equipment Fund | Total |
|------------------------------|-------------------------------|-----------------------------------|-------------------|
| Cash | \$ 18,885 | \$ 30,549 | \$ 49,434 |
| Certificates of deposit | <u>18,000</u> | <u>200,000</u> | <u>218,000</u> |
| | <u>\$ 36,885</u> | <u>\$ 230,549</u> | <u>\$ 267,434</u> |
| LIABILITIES AND FUND BALANCE | | | |
| FUND BALANCE | <u>\$ 36,885</u> | <u>\$ 230,549</u> | <u>\$ 267,434</u> |

ACBIA PRISON COMMUNICATIONS DISTRICT
ACBIA PRISON POLICE JURY

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Year ended December 31, 1997

| | Road Identification Fund | Training and Equipment Fund | Total |
|--------------------------------------|--------------------------------|-----------------------------------|------------------|
| Revenues: | | | |
| Charges for services | \$ - | \$ 1,133 | \$ 1,133 |
| Intergovernmental: | | | |
| Rayno-Branch Hospital grant | - | 89,700 | 89,700 |
| Interest | <u>1,421</u> | <u>6,832</u> | <u>8,253</u> |
| | \$ 1,421 | \$96,632 | \$107,053 |
| Expenditures: | | | |
| Current: | | | |
| Public works: | | | |
| Training and equipment | <u>-</u> | <u>6,386</u> | <u>6,386</u> |
| Excess of revenues over expenditures | \$ 1,421 | \$100,246 | \$102,667 |
| Fund balance, beginning | <u>71,466</u> | <u>138,876</u> | <u>210,342</u> |
| Fund balance, ending | <u>\$ 72,887</u> | <u>\$239,092</u> | <u>\$311,979</u> |

AGENCIA PUBLICA COMUNICACIONES DISTRICTO
 AGENCIA FUNDOS POLICIA JURY

SPECIAL REVENUE FUNDS
 ROAD IDENTIFICATION FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended December 31, 1997

| | Budget | Actual | Variance - Favorable (Unfavorable) |
|---|------------------|------------------|--|
| Revenues: | | | |
| Interest | \$ 1,400 | \$ 1,421 | \$ 21 |
| Expenditures: | | | |
| Current: | | | |
| Public works: | | | |
| Training and equipment | _____ | _____ | _____ |
| Excess of revenues over expenditures | \$ 1,400 | \$ 1,421 | \$ 21 |
| Other sources: | | | |
| Transfers from other funds | ____8,100 | _____ | ____8,100 |
| Excess of revenues and other sources over expenditures and other sources | \$ 6,100 | \$ 1,421 | \$ (4,679) |
| Fund balance, beginning | ____21,600 | ____22,440 | _____ |
| Fund balance, ending | <u>\$ 27,700</u> | <u>\$ 23,861</u> | <u>\$ (3,839)</u> |

SCADIA PARISH COMMUNICATIONS DISTRICT
SCADIA PARISH POLICE JURY

SPECIAL REVENUE FUND
TRAINING AND EQUIPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (CLASS BASIS) AND ACTUAL
Year Ended December 31, 2000

| | Budget | Actual | Variance - Favorable (Unfavorable) |
|--|------------------|------------------|--|
| Revenues: | | | |
| Charges for services | \$ 2,375 | \$ 1,375 | \$ (1,000) |
| Intergovernmental: | | | |
| Rayno-Branch Hospital grant | 89,387 | 89,307 | - |
| Interest | 4,180 | 4,822 | 642 |
| Other | <u>380</u> | <u>-</u> | <u>(380)</u> |
| | <u>\$103,382</u> | <u>\$105,504</u> | <u>\$ (1,878)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public works: | | | |
| Training and equipment | <u>2,462</u> | <u>4,288</u> | <u>1,826</u> |
| Excess of revenues over expenditures | \$ 99,820 | \$100,466 | \$ 546 |
| Other uses: | | | |
| Transfer to other funds | <u>68,300</u> | <u>-</u> | <u>68,300</u> |
| Excess of revenues over expenditures and other uses | \$ 31,520 | \$100,466 | \$ 68,946 |
| Fund balance, beginning | <u>138,876</u> | <u>138,876</u> | <u>-</u> |
| Fund balance, ending | <u>\$215,326</u> | <u>\$239,348</u> | <u>\$24,022</u> |

BOADIA PARISH COMMUNICATIONS DISTRICT
BOADIA PARISH POLICE JURY

SPECIAL REVENUE FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 1996

| | Road Maintenance Fund | Training and Equipment Fund | Total |
|--|-----------------------------|-----------------------------------|------------------|
| Revenues: | | | |
| Intergovernmental: | | | |
| Bayou-Bouché Hospital grant | \$ 25,800 | \$158,000 | \$175,800 |
| Interest | <u> 382</u> | <u> 382</u> | <u> 764</u> |
| | \$ 25,382 | \$158,082 | \$177,664 |
| Expenditures: | | | |
| Capital outlay | - | <u>38,328</u> | <u>38,328</u> |
| Excess of revenues over expenditures | \$ 25,382 | \$120,256 | \$145,638 |
| Other sources (uses): | | | |
| Transfers to other funds | \$ - | \$ 22,082 | \$ 22,082 |
| Transfers from other funds | <u>2,082</u> | <u> -</u> | <u>2,082</u> |
| | \$ 2,082 | \$ 22,082 | \$ 24,164 |
| Excess of revenues and other sources over expenditures and other uses | \$ 27,464 | \$142,338 | \$169,802 |
| Fund balance, beginning | - | - | - |
| Fund balance, ending | <u>\$ 27,464</u> | <u>\$142,338</u> | <u>\$169,802</u> |

SCADIA PARISH COMMUNICATIONS DISTRICT
 SCADIA PARISH POLICE FUND

SPECIAL REVENUE FUND
 ROAD IDENTIFICATION FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended December 31, 1998

| | Budget | Actual | Variance - Favorable (Disadvantage) |
|---|--------------|--------------|---|
| Revenues: | | | |
| Intergovernmental: | | | |
| Rayne-Borah Hospital grant | \$ 15,000 | \$ 15,000 | \$ 0 |
| Interest | <u>160</u> | <u>160</u> | <u>0</u> |
| | \$ 15,160 | \$ 15,160 | \$ 0 |
| | | | |
| Expenditures: | | | |
| Capital outlay | _____ | _____ | _____ |
| | | | |
| Excess of revenues over expenditures | \$ 15,160 | \$ 15,160 | \$ 0 |
| | | | |
| Other sources: | | | |
| Transfers from other funds | <u>2,082</u> | <u>2,082</u> | <u>82</u> |
| | | | |
| Excess of revenues and other sources over expenditures | \$ 17,242 | \$ 17,242 | \$ 82 |
| | | | |
| Fund balance, beginning | _____ | _____ | _____ |
| | | | |
| Fund balance, ending | \$ 17,242 | \$ 17,242 | \$ 82 |

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

SPECIAL REVENUE FUNDS
TRAINING AND EQUIPMENT FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1995

| | Budget | Actual | Variance - Favorable (Unfavorable) |
|--|------------------|------------------|--|
| Revenues: | | | |
| Intra-governmental: | | | |
| Bayou Branch Hospital grant | \$150,000 | \$150,000 | 0 |
| Interest | 2,000 | 2,000 | 0 |
| | <u>\$152,000</u> | <u>\$152,000</u> | <u>0</u> |
| Expenditures: | | | |
| Capital outlay | <u>19,100</u> | <u>19,100</u> | <u>0</u> |
| Excess of revenues over expenditures | \$132,900 | \$132,900 | 0 |
| Other uses: | | | |
| Transfers to other funds | <u>(12,000)</u> | <u>(12,000)</u> | <u>(0)</u> |
| Excess of revenues over expenditures and other uses | \$120,900 | \$120,900 | 0 |
| Fund balance, beginning | 0 | 0 | 0 |
| Fund balance, ending | <u>\$120,900</u> | <u>\$120,900</u> | <u>0</u> |



BROUSSARD, POCHE, LEWIS & BUREAU, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

140 Main Street,
P.O. Box 100
Covington, Louisiana
70037-0100
Phone: (504) 835-0000
Telex: 51337 BPO-0000

**INTERIM ACCOUNTANT'S REPORT
ON APPLICABLE ASSESSMENT PROCEDURES**

The Honorable Ben Coss
and the Board of Commissioners of the
Acadia Parish Commission District
Covington, Louisiana

Richards, Ltd.
1500 10th Street

Opelousas, La
70655-0001

Abbeville, La
70511-0001

New Iberia, La
70360-0001

Covington, La
70330-0001

Thibodaux, La
70301-0001

Bayou de l'Enfer, LA 70304

Bayou de l'Enfer, LA 70304

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Bayou de l'Enfer, LA 70304

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Bayou Plaquemine and Mikodi Gravity Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Acadia Parish Commission District's compliance with certain laws and regulations during the two years 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, we 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 \$10,500 if after August 15, 1997), or public works exceeding \$10,000 (\$105,000 if after August 15, 1997), and determine whether such purchases were made in accordance with LSA-BS 38:2201-2230 (the public bid law).

During the period covered, the District purchased a voice recording system at a cost of \$18,355. The District received proposals and accepted the one with the lowest price. No support could be found to indicate that the District advertised for or received sealed bids for this item.

Ben Coss
Mayor & Commissioner, 2004-2008
Erin E. Poché, CPA, CMA
Joseph D. Lewis, CPA, CMA
David E. Bureau, CPA, CMA
Erin G. Poché, CPA, CMA
Stephanie B. Poché, CPA, CMA
Mikodi Gravity Drainage District
Bayou de l'Enfer, LA 70304
Leroy E. Broussard, CPA, CMA

Member of American Institute of
Certified Public Accountants
Member of Louisiana Institute of
Certified Public Accountants

The Honorable Ken Coss
and the Board of Commissioners of the
Acadia Parish Commissioners District

Code of Ethics for Public Officials and Public Employees

3. Obtain from management a list of the immediate family members of each board member as defined by LA-RR 97-1185-1124 (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 us with the required list of board members including the noted information.

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

Management provided us with the required list.

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

None of the employees included on the list of employees provided by management (agreed-upon procedure (I)) appeared on the list provided by management in agreed-upon procedure (II).

Budgeting

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

Management provided us with a copy of the original budgets and the amendments made to the budgets during the period covered.

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

We traced the adoption of the original budget for fiscal year 1996 to the minutes of a meeting held on December 16, 1995. For fiscal year 1997, we traced the adoption of the original budget and amendments to the minutes of meetings held on December 17, 1996 and December 29, 1997, respectively. However, for the year ended December 31, 1996, the District did not formally amend its budget for its special revenue funds upon the receipt of proceeds from an intergovernmental agreement received in June 1996.

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

We compared the revenues and expenditures of the final budgets to actual revenues and expenditures. For the year ended December 31, 1997, actual revenues and expenditures did not exceed budgeted amounts by more than 5%.

The Honorable Ken Case
and the Board of Commissioners of the
Andria Parish Communications District

Accounting and Reporting

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

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

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

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

Inspection of the minutes of the board meetings indicated that each of the six selected disbursements was approved by the Board.

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 through 42:12 (the open meetings law).

Management of Andria Parish Communications District has attested that it advertises each meeting in several Andria Parish newspapers and on two local radio stations.

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.

We scanned copies of bank deposit slips for the period under examination and did not note any deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Benefits

11. Examine 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 District for the year did not reveal any such payments. We also inspected payroll records for the year and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

The Honorable Ben Cox
and the Board of Commissioners of the
Acadia Parish Communications District

Print Comments and Recommendations

11. review any prior year suggestions, recommendations, and/or comments and indicate the extent to which such matters have been resolved.

(a) General Administration - Segregation of Duties

The District has segregated as much as it can based on resources available.

(b) Late Charges

The District adopted a new policy allowing for the payment of recurring expenses before the meetings to ensure payments are submitted timely.

(c) Debt Service Requirements

The District made timely deposits into the sinking fund as required by the bond indenture.

(d) Budget

Since fiscal year 1995, the District has complied with the adoption process of its original budget in accordance with the Budget Act.

The District amended its budget for fiscal year 1997 to ensure that actual expenditures did not exceed budgeted appropriations by more than five percent.

(e) Restrictive Pay

After becoming aware of the state law regarding restrictive pay raises, the District has not approved any such action.

We were 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, we do not express such an opinion. Had we 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 Acadia 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.

Chrusick, Reed, Lewis & Brown, LLP

Cowley, Louisiana
June 29, 1998

LOUISIANA ATTESTATION QUESTIONNAIRE

JUNE 26, 1998

ROBERTSON, PUGH, LEWIS & BRADY

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 801

MONROE, LA 70137-0801

(Auditors)

In connection with your compilation of our financial statements as of DECEMBER 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:813 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 the information available to us as of JUNE 26, 1998

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

AGRIAS PUBLIC COMMUNICATIONS DISTRICT

MANAGEMENT'S CORRECTIVE ACTION PLAN

Year Ended December 31, 1997

Public Bid Law

The District will ensure that proper procedures are followed in accordance with the public bid law and documentation kept on file.

Budgeting

The District will monitor its budget and ensure amendments are made as necessary.

Responsible Person: Gary T. Richard, Secretary-Treasurer