

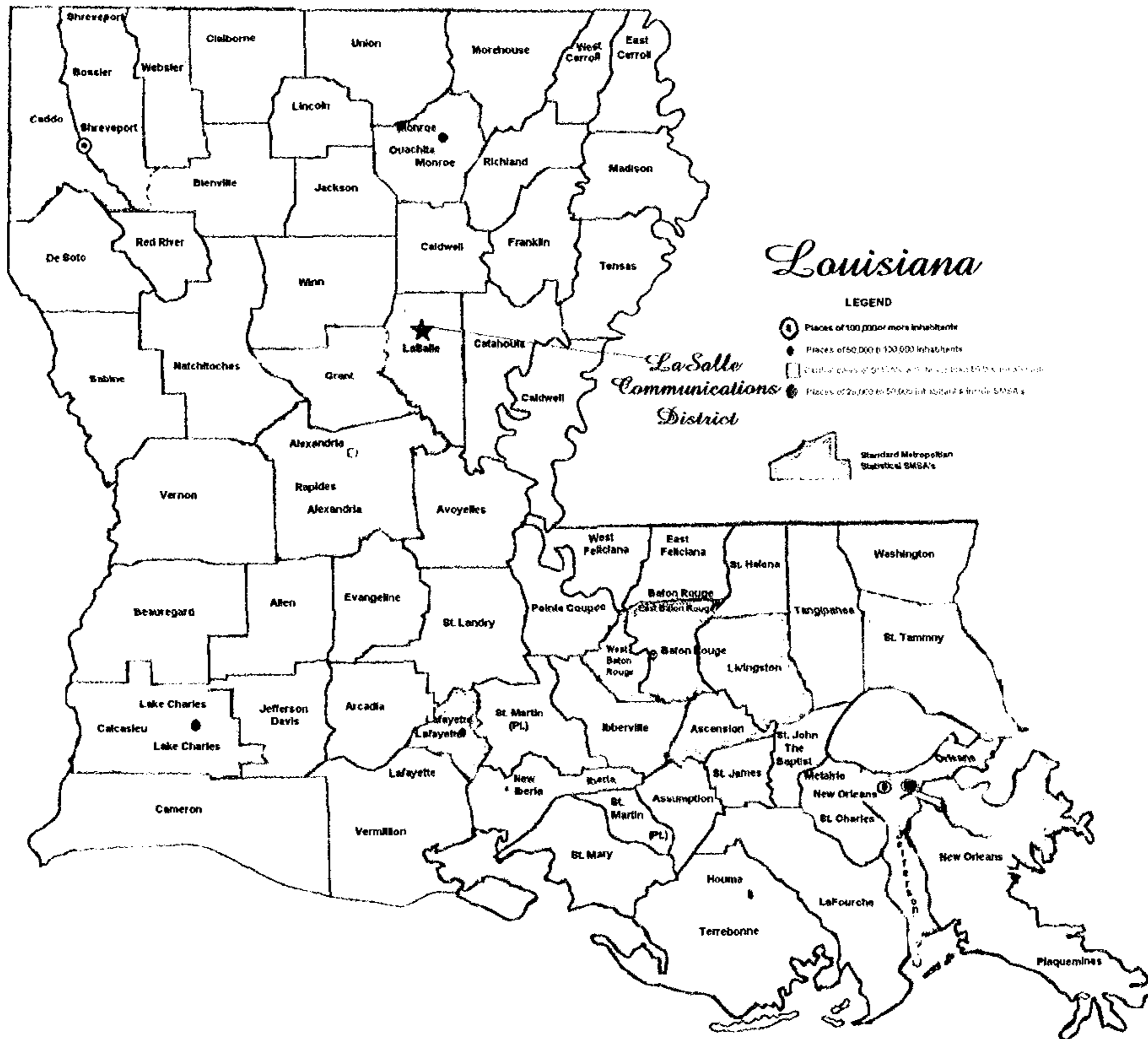
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**LASALLE COMMUNICATIONS
DISTRICT
LASALLE PARISH POLICE JURY
JENA, LOUISIANA
FINANCIAL STATEMENTS
June 30, 1999**

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 SEP 15 1999

LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
JENA, LOUISIANA



* LaSalle Parish Communications District was created by the LaSalle Parish Police Jury, as authorized by Louisiana Revised Statute 33:4562. The Communications District is administered by a board of six commissioners and are appointed by the LaSalle Parish Police Jury. The board is governed by Chapter 31 Title 33 of the Louisiana Revised Statutes of 1950, as amended (R.S. 33:9101-9106) and other constitutional or statutory authority as provided by the legislature. The District was formed to plan, develop, test and implement "E-911" (Enhanced) communications system.

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
JENA, LOUISIANA**

FOR THE YEAR ENDED JUNE 30, 1999

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JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

ACCOUNTANT'S COMPILATION REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS

Members of the Board
LaSalle Parish Communications District
PO Box 57
Jena, Louisiana 71342

I have compiled the component unit financial statements and graphs of the LaSalle Parish Communications District, as of and for the year ended June 30, 1999, as listed in the table of contents, in accordance with Statements of 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 other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated July 13, 1999, on the results of our agreed-upon procedures.

John R. Vercher

July 13, 1999

Jena, Louisiana

JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Members of the Board
LaSalle Parish Communications District
PO Box 57
Jena, Louisiana 71342

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of LaSalle Parish Communication District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about LaSalle Parish Communication District's compliance with certain laws and regulations during the two years ended June 30, 1998 and June 30, 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 \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

* I found no such expenditures.

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.

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 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).

____MEMBER____
—AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS—
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

Budgeting

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

* The District amended its budget during the year.

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

* I traced the budget adoption and approval of the amended budget to the District's minute book.

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%.

* The District had a favorable budget variance for the year.

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.

* Inspection of documentation supporting each of the six selected disbursements indicated approvals from the executive director and the chairman of the Board of Commissioners.

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).

* The District holds its regularly scheduled meeting on the third Thursday of each month pursuant to the provision of a written notice given to each and every member, thereof, and duly posted in the manner required by law.

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 all bank deposit entries in the books 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 did not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the LaSalle Parish Communication 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 R. Vercher

Jena, Louisiana

July 13, 1999

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
JENA, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUP**

**BALANCE SHEET
JUNE 30, 1999**

	Governmental Fund Type General Fund	Account Group General Fixed Assets	Total (Memorandum Only)
Assets			
Cash	\$ 44,082	\$ -0-	\$ 44,082
Investments	60,321	-0-	60,321
Receivables (Note 4)	6,470	-0-	6,470
Vehicles & Fixtures	-0-	6,672	6,672
Total Assets	\$ 110,873	\$ 6,672	\$ 117,545
Liabilities and Equity			
Liabilities:			
Payables	\$ 14,344	\$ -0-	\$ 14,344
Fund Equity:			
Investment in General Fixed Assets	\$ -0-	\$ 6,672	\$ 6,672
Fund Balances:			
Unreserved – Undesignated	96,529	-0-	96,529
Total Liabilities and Fund Equity	\$ 110,873	\$ 6,672	\$ 117,545

See Accountant's Compilation Report

The accompanying notes are an integral part of this statement.

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
JENA, LOUISIANA
GOVERNMENTAL FUND TYPE-GENERAL FUND**

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

REVENUES	
Surcharge Fees	\$ 77,626
Use of Money and Property, Etc.	997
Miscellaneous	500
	500
TOTAL REVENUES	\$ 79,123
EXPENDITURES	
Salaries	\$ 30,094
Dues & Subscriptions	75
Supplies	3,315
Insurance	1,000
Advertising	394
Administrative Expense	1,968
Travel	416
Legal & Professional Fees	970
Equipment	846
	846
TOTAL EXPENDITURES	\$ 39,078
EXCESS OF REVENUE OVER EXPENDITURES	\$ 40,045
FUND BALANCE AT BEGINNING OF YEAR	56,484
	56,484
FUND BALANCE AT END OF YEAR	\$ 96,529
	96,529

See Accountant's Compilation Report

The accompanying notes are an integral part of this statement.

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
JENA, LOUISIANA
GOVERNMENTAL FUND TYPE-GENERAL FUND**

*Statement of Revenues, Expenditures and Changes in Fund Balance --
(GAAP Basis) and Actual
For the Year Ended June 30, 1999*

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Surcharge Fees	\$ 70,500	\$ 77,626	\$ 7,126
Use of Money and Property, Etc.	4,500	997	(3,503)
Miscellaneous	500	500	-0-
TOTAL REVENUES	<u>\$ 75,500</u>	<u>\$ 79,123</u>	<u>\$ 3,623</u>
EXPENDITURES			
Salaries	\$ 35,000	\$ 30,094	\$ 4,906
Dues & Subscriptions	1,968	75	1,893
Supplies	14,386	3,315	11,071
Insurance	-0-	1,000	(1,000)
Advertising	500	394	106
Administrative Expense	-0-	1,968	(1,968)
Travel	-0-	416	(416)
Legal & Professional Fees	-0-	970	(970)
Equipment	846	846	-0-
TOTAL EXPENDITURES	<u>\$ 52,700</u>	<u>\$ 39,078</u>	<u>\$ 13,622</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ 22,800	\$ 40,045	\$ 17,245
FUND BALANCE AT BEGINNING OF YEAR	<u>56,484</u>	<u>56,484</u>	<u>-0-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 79,284</u>	<u>\$ 96,529</u>	<u>\$ 17,245</u>

See Accountant's Compilation Report

The accompanying notes are an integral part of this statement.

**NOTES TO
THE
FINANCIAL STATEMENTS**

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
JENA, LOUISIANA**

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

LaSalle Parish Communications District was created by the LaSalle Parish Police Jury, as authorized by Louisiana Revised Statute 33:4562. The Communications District is administered by a board of six commissioners and are collectively referred to as the board of commissioners and are appointed by the LaSalle Parish Police Jury. The board is governed by Chapter 31 Title 33 of the Louisiana Revised Statutes of 1950, as amended (R.S. 33:9101-9106) and other constitutional or statutory authority as provided by the legislature. The District was formed to plan, develop, test and implement "E-911" (Enhanced) communications system.

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. In June of 1987, the 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 2100, the LaSalle Parish Communication District is a component unit of the LaSalle 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 LaSalle Communication District and do not present information on the LaSalle Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

A. FUND ACCOUNTING

LaSalle Parish Communications District is organized and operated on a fund and account group basis whereby a separate set of self-balancing accounts (General Fund) is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures. The General Fund is the operating fund of the district, accounting for all sources of revenues and all expenditures.

B. FIXED ASSETS AND LONG TERM LIABILITIES

Fixed assets are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets. Fixed assets are valued at actual historical cost. The account group is not a fund. It is concerned only with the measurement of financial position, not with measurements of results of operations.

There are no long-term liabilities at June 30, 1999.

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 related to the timing of the measurements made, regardless of the measurement focus applied. The district's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
JENA, LOUISIANA**

Notes to the Financial Statements – (Cont.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

C. BASIS OF ACCOUNTING – (Cont.)

Revenues

A special emergency telephone surcharge not to exceed 5% of the tariff rate for local telephone service supplied within the district is levied for the purpose of establishing, maintaining and operating the 911 emergency telephone system; provided that the surcharge shall be imposed only upon the amount of the tariff rate for exchanges access lines or their equivalent, that charges for telephone equipment and long distance services shall be exempt from the 5% surcharge imposed herein, that no such service shall be imposed upon more than 100 exchange access facilities per person per location; said 5% surcharge to be levied from January 1, 1997 until such time as the surcharge is reduced or suspended by the board of commissioners or an increase is authorized by the electorate of the District. Revenues are recognized when collected by the telephone company.

Interest income is recorded when deposits have matured and the interest is available.

Expenditures

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

D. BUDGETARY PRACTICES

The District prepares a budget at the beginning of each year. The Board approves the budget and any subsequent amendments. All appropriations end at year end. The budget was amended for 1999

E. INVESTMENTS AND CASH

Cash and cash equivalents include cash, demand deposits and certificates of deposit. 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 that is located within the parish or congressional district. Further, the district may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As reflected on page 5, LaSalle Parish Communication District has cash and cash equivalents totaling \$50,549 at June 30, 1998. Cash and cash equivalents are stated at cost, which approximates market. 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 equal the amount on deposit with the bank. At June 30, 1998 all deposits are fully secured by federal deposit insurance.

F. VACATION, SICK LEAVE AND COMPENSATED ABSENCES

The Communication District has no leave policies.

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
JENA, LOUISIANA**

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

G. TOTAL COLUMN ON BALANCE SHEET OVERVIEW

The total column on the balance sheet - overview 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.

2. CHANGES IN GENERAL FIXED ASSETS

A summary of change in general fixed assets follows:

	6-30-98 Balance	Additions	Deletions	6-30-99 Balance
Vehicles	\$ 3,270	\$ -0-	\$ -0-	\$ 3,270
Equipment	2,546	856	-0-	3,402
Total	\$ 5,861	\$ 856	\$ -0-	\$ 6,672

3. LEASES

The district has no capital or operating leases at June 30, 1998.

4. RECEIVABLES

The receivables at June 30, 1999 are detailed below:

Surcharge Fees	\$ 6,470
----------------	-----------------

5. PENSION PLAN

Employees of the district are covered by the social security program. In addition to employee payroll deductions, the district is required to contribute an equal amount to the social security system. The district does not guarantee the benefits provided by the system.

6. BOARD MEMBER NAMES - (BOARD MEMBERS RECEIVE NO PAY FOR THEIR SERVICES)

Paul Cornwell - Chairman
Olla, Louisiana

Don Smith - Vice-Chairman
Jena, Louisiana

E. J. Lassiter – Secretary/ Treasurer
PO Box 2385
Jena, La. 71342

Dennis Warwick
HC 60 Box 511
Jena, Louisiana 71342

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY
JENA, LOUISIANA**

Notes to the Financial Statements

6. BOARD MEMBER NAMES - (BOARD MEMBERS RECEIVE NO PAY FOR THEIR SERVICES) - (Cont.)

Bobby Joe Ganey
Rt. 1, Box 293
Trout, Louisiana 71371

George King
Jena, Louisiana

Benard Miller
Olla, Louisiana

7. LITIGATION AND CLAIMS

At June 30, 1999 the district is not involved in any litigation.

JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

MANAGEMENT LETTER COMMENTS

LaSalle Parish Communication District
LaSalle Parish
Jena, Louisiana 71342

There are no current year management letter comments.

**LASALLE PARISH COMMUNICATIONS DISTRICT
LASALLE PARISH POLICE JURY**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the LaSalle Parish Communications District, LaSalle Parish, Jena, Louisiana has provided the following action summaries relating to findings brought to their attention as a result of their compilation for the year ended June 30, 1998.

98-M-1 Budgets -(Resolved)

The District prepares a budget for its general fund and amends the budget when it has an unfavorable balance of more than 5%.

98-M-2 Annual Financial Statements - (Resolved)

The District engages a CPA to prepare and file annual financial statements as required by law.

LOUISIANA ATTESTATION QUESTIONNAIRE

July 13, 1999

John R. Vercher, CPA
(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 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 regulation 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 7-13-99 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

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

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [x] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [x] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60.

Yes [x] No []

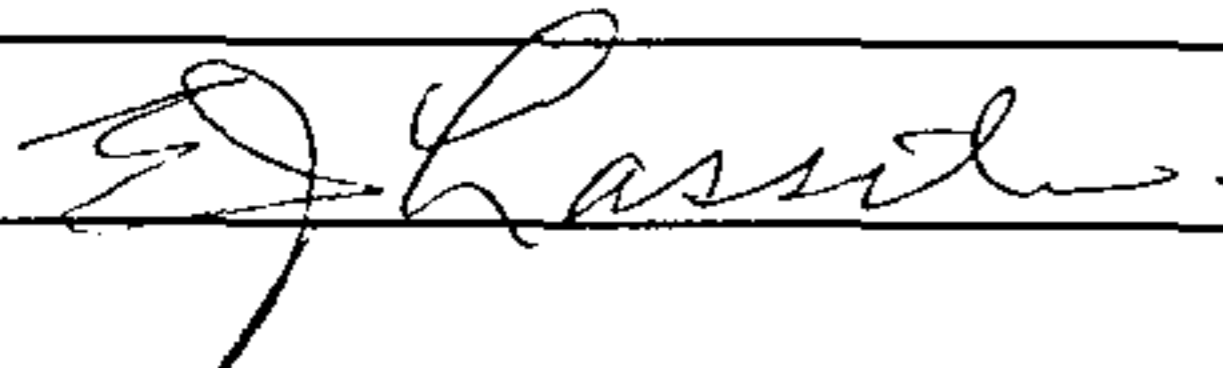
Advances and Bonuses

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

Yes [x] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

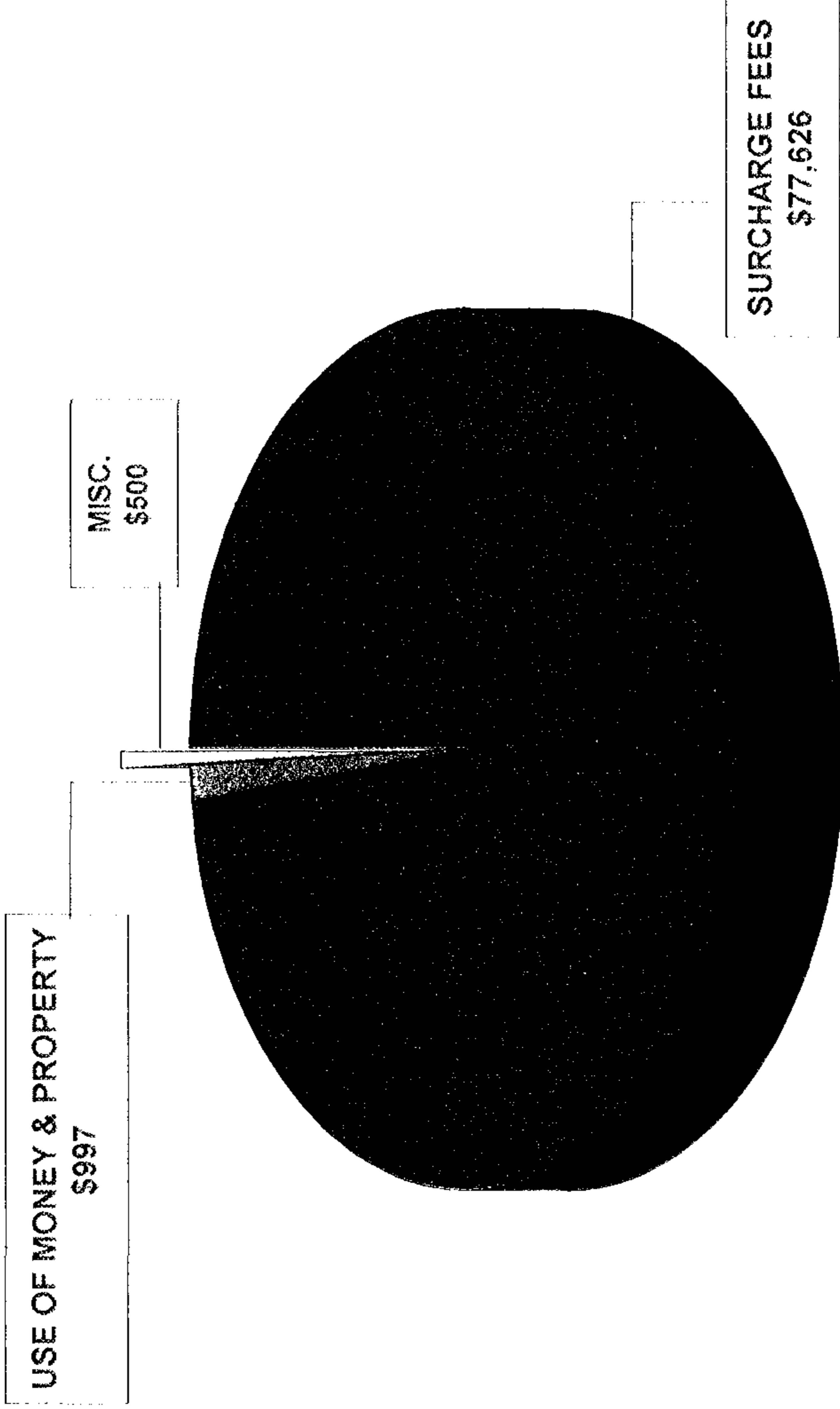
We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

_____	Secretary	_____	Date
	Treasurer	7-29-99	Date
_____	President	_____	Date

GRAPHS

LASALLE COMMUNICATIONS DISTRICT

Revenues For The Year Ended 6-30-99



LASALLE COMMUNICATION DISTRICT

Expenditures For The Year End 6-30-99

