



Sabine Parish Communications District

Mary Loustena

FINANCIAL REPORT

YEAR ENDED JUNE 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Union Parish Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Printed Date NOV 12 1997

Eugene W. Fremoux II

Certified Public Accountant

Certified Public Accountant

Baton Rouge, Louisiana 70801
554-1561 5772**INDEPENDENT AUDITOR'S REPORT**

The Board of Commissioners
Sabine Parish Commissioners
District
Bayou, Louisiana

I have audited the accompanying component unit financial statements of the Sabine Parish Commissioners District, Bayou, Louisiana, a component unit of the Sabine Parish Police Jury, State of Louisiana, and the individual fund and account group financial statements of the Sabine Parish Commissioners District, Bayou, Louisiana, as of June 30, 1997 and for year then ended. These financial statements are the responsibility of the Sabine Parish Commissioners District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Government Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Sabine Parish Commissioners District, Bayou, Louisiana, a component unit of the Sabine Parish Police Jury, State of Louisiana, as of June 30, 1997, and the results of the operations, and changes in fund balances for the year then ended in conformity with generally accepted accounting principles. Also, in my opinion, the individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual fund and account group of the Sabine Parish Commissioners District as of June 30, 1997, and the results of the operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated August 29, 1997 on my consideration of the Sabine Parish Commissioners District, Bayou, Louisiana's internal control structure and a report dated August 29, 1997 on its compliance with laws and regulations.



EUGENE W. FREMAUX II, CPA

August 29, 1997

COMPONENT UNIT FINANCIAL STATEMENTS
(CONSOLIDATED STATEMENTS - CONTINUED)

SABINE PARISH COMMUNICATIONS DISTRICT
MARRY, LOUISIANA
COMBINED BALANCE SHEET - ALL FUNDS TYPES AND ACCOUNT GROUPS
JUNE 30, 1997

ASSETS	GOVERNMENT FUND TYPE GENERAL FUND	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTALS (MEMORANDUM DOLL.)
Cash	\$22,688	\$0	\$22,688
Certificate of deposit	29,289	0	29,289
Accounts receivable	8,032	0	8,032
Interest receivable	63	0	63
Prepaid insurance	628	0	628
General fixed assets:			
Equipment	0	24,039	24,039
Software	0	4,400	4,400
Signs	0	48,889	48,889
Dispatch office improvements	0	17,571	17,571
Automobile	0	8,408	8,408
Total assets	\$98,791	\$104,118	\$170,918
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$3,807	\$0	\$3,807
Total liabilities	3,807	0	3,807
Fund equity:			
Investment in general fixed assets	0	104,118	104,118
Fund balance - unreserved	62,884	0	62,884
Total fund equity	62,884	104,118	167,012
Total liabilities and fund balance	\$96,791	\$104,118	\$170,918

The accompanying notes are an integral part of these statements.

CAGINE PARISH COMMUNICATIONS DISTRICT
 BAYOU, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE -
 GOVERNMENTAL FUND TYPE
 GENERAL FUND
 Year ended June 30, 1997

Revenues:	
911 user fees:	
South Central Bell	\$80,016
Compt - Pleasant Hill	
Telephone Company, Inc.	5,069
Miscellaneous income	4,980
Interest income	1,069

Total revenues	\$91,134
Expenditures:	
General government	
Personnel costs	44,540
Telephone equipment rental and service	28,040
Insurance	1,209
Postage	292
Automobile expense	1,008
Telephone	519
Collection fees	981
Supplies	7,449
Other costs	1,131

Total general government	\$85,187
Capital outlay	---
	0
Total expenditures	\$85,187
Excess (deficiency) of revenues over expenditures	5,947
Fund balance, July 1, 1996	---
	\$6,937
Fund balance, June 30, 1997	---
	\$66,894

The accompanying notes are an integral part of these statements.

BAHINE PARISH COMMUNICATIONS DISTRICT
BAHINE, LOUISIANA
STATE OF LOUISIANA
BOARD OF FINANCIAL STATEMENTS
JUNE 28, 1993

(4) Summary of significant accounting policies

The Bahine Parish Communications District, Bahine, Louisiana, was created on June 18, 1991 by an ordinance of the Bahine Parish Police Jury to provide an Enhanced Emergency 911 Service for Bahine Parish. The Commission is a political subdivision of the Bahine Parish Police Jury, whose powers are stated in Article 1. This report includes all funds and account groups which are controlled by or dependent on the Board of Commissioners of the Bahine Parish Communications District. Control by or dependence on the District was determined on the basis of budget submission, lending authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility. Based on these criteria, there is no other governmental body that should be included in these statements. The accompanying financial statements report only the fund and account group of the Bahine Parish Communications District and do not present information on the Bahine Parish Police Jury.

The accounting and reporting practices of the Bahine Parish Communications District conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the general requirements of Louisiana Revised Statute Title 241 and to the guidance set forth in the Louisiana Governmental Audit Guide, and in the voluntary audit guide, *Guide of State and Local Governmental Units*, published by the American Institute of Certified Public Accountants.

The following is a summary of certain significant accounting policies and practices the District now follows:

Fund accounting - The accounts of the Communications District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of the general fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues and expenditures. Government revenues are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds are grouped in this report into one general fund type and one bond fund category as follows:

Governmental Fund -

General Fund -

The general fund is the general operating fund of the District. It is used to account for all financial resources of the Communications District.

Fixed assets - The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. The general fund is accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on its balance sheet. Its reported fund balance is considered a measure of "available spendable resources".

Fixed assets used in general fund operations (general fund assets) are accounted for in the General Fund Assets Account Group, and are recorded as expenditures in the general fund when purchased. No depreciation has been recorded on general fund assets.

All fixed assets are valued at historical cost.

This account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operation.

SHRINE PARISH COMMERCIAL DISTRICT
MARY, LOUISIANA
OFFICE OF FINANCIAL STATEMENT
JUNE 30, 1982

(1) Summary of Modified Accrual Policies Contained

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 measurements made, regardless of the measurement bases applied.

The general fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become available as net current assets. Tariff fees, intergovernmental revenues, and interest are accrued when their receipt occurs soon enough after the end of the accounting period to be both measurable and available.

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

Budget Operations - The District prepares and adopts an annual budget. The dollar amount being allocated to the various expenditure categories based upon the total amount of anticipated revenues. All expenditures in excess of budgeted amounts were approved by the District, even though they are typically incorporated in the budget by amendment. Budget appropriations lapse at the end of each year.

Total columns on combined statements - Coverage - Total columns on the combined statements - coverage are designated "PROVISIONAL DATA" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position 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.

(2) Pending Litigation

The Sabine Parish Commission District is not involved in any litigation as June 30, 1982.

(3) 911 Area Fee

The District is authorized to levy and collect a fee based on telephone tariffs in Sabine Parish to provide funding. The District has entered into agreements with South Central Bell and Capital-Peoples Bell Telephone Company, Inc. to collect a 24 fee beginning January 1, 1982. The telephone companies charge the District a 14 fee for this collection service.

(4) Personnel Costs

The District's employees are paid by the Sabine Parish Sheriff and the Sheriff is reimbursed by the District for the received payroll costs, including payroll taxes and medical insurance.

(5) Facility Costs

The District's office is located in the Sabine Parish Courthouse in Mary, Louisiana. Expenditures for operation and maintenance of the parish courthouse, as required by Louisiana law, are paid by the Sabine Parish Police Jury.

(6) Operations

The District's 911 service became operational in October 1981.

The District operates as a political subdivision created by the Sabine Parish Police Jury. Therefore it is exempt from income tax and is not required to file an annual information return.

BARNE PARISH COMMUNICATIONS DISTRICT
PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

(7) Accounts Receivable

Accounts receivable at June 30, 1997, consisted of fees due from telephone companies for June 1997 in the amount of \$8,810.

(8) Leases

On August 25, 1994 the District entered into a lease agreement with BellSouth Business Systems for \$3,532 per month for equipment and services needed to provide 911 service. The lease term is for one year, with annual renewal options. Additional agreements with BellSouth have been entered into for database maintenance and trunk lines which bring the total monthly commitment to \$3,760.

(9) Cash

All bank deposits are fully secured through Federal Depository Insurance.

(10) Change in general fixed assets

There were no changes to general fixed assets during the year ended June 30, 1997.

(11) Compensation of commissioners

The directors received no compensation or per diem during the year ended June 30, 1997.

FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

SABINE PARISH COMMUNICATIONS DISTRICT
 MINY, LOUISIANA
 GENERAL FUND
 BALANCE SHEET
 JUNE 30, 1997

ASSETS

Cash	\$22,000
Certificate of deposit	25,200
Accounts receivable	8,000
Interest receivable	53
Prepaid insurance	_ 688
Total assets	<u>\$56,701</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	_ \$0.00
Total liabilities	_ 0.00
Fund balance -- unreserved	_ 56,701
Total liabilities and fund balance	<u>\$56,701</u>

The accompanying notes are an integral part of these statements.

SABINE PARISH COMMUNICATIONS DISTRICT
BARRY, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year ended June 30, 1997

	BUDGET	ACTUAL	VARIANCE (FAVORABLE (UNFAVORABLE))
Revenues:			
\$11 user fees:			
South Central Bell	\$85,750	\$80,018	\$5,732
Comcast - Pleasant Hill			
Telephone Company, Inc.	4,860	5,069	119
Miscellaneous income	1,200	4,882	3,782
Interest income	1,000	1,000	88
Total revenues	\$92,810	101,124	\$8,314
Expenditures:			
General government:			
Personnel costs	46,468	44,540	1,928
Telephone equipment rental and service	38,040	38,040	0
Insurance	660	1,000	(400)
Postage	0	200	(200)
Automobile expense	1,000	1,000	404
Telephone	1,000	510	600
Collection fees	0	661	(661)
Supplies	3,800	7,469	(3,669)
Other costs	1,250	1,101	149
Total general government	\$93,148	\$98,567	(\$5,419)
Capital outlay	0	0	0
Total expenditures	\$93,148	\$98,567	(\$5,419)
Excess (deficiency) of revenues over expenditures	2,762	8,557	3,293
Fund balance, July 1, 1996	\$6,807	\$6,807	0
Fund balance, June 30, 1997	\$96,581	\$98,604	\$2,023

The accompanying notes are an integral part of these statements.

GENERAL FUND ASSETS ACCOUNT GROUP

To record for fund assets used in general fund operations.

EXHIBIT E

SABINE PARISH COMMUNICATIONS DISTRICT
 BAYOU, LOUISIANA
 STATEMENT OF GENERAL FIXED ASSETS
 JUNE 30, 1997

General fixed assets, at cost:	
Equipment	\$24,000
Software	4,400
Signs	48,888
Dispatch office improvements	17,571
Automobile	5,430
Total general fixed assets	<u>\$104,118</u>
Investment in general fixed assets:	
General fund sponsors	\$51,814
Sabine Parish Police Jury	42,304
	<u>\$104,118</u>

EXHIBIT F

SABINE PARISH COMMUNICATIONS DISTRICT
 BAYOU, LOUISIANA
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 Year ended June 30, 1997

	Beginning Balance	Additions	Deletions	Ending Balance
Equipment	\$24,000	\$0	\$0	\$24,000
Software	4,400	0	0	4,400
Signs	48,888	0	0	48,888
Dispatch office improvements	17,571	0	0	17,571
Automobile	5,409	0	0	5,409
Total general fixed assets	<u>\$104,118</u>	<u>\$0</u>	<u>\$0</u>	<u>\$104,118</u>

The accompanying notes are an integral part of these statements.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO**

The Board of Commissioners
Saginay Parish Communications
District
Many, Louisiana

I have audited the component unit financial statements of the Saginay Parish Communications District, Many, Louisiana, for the years 2007 and 2008 for the year then ended, and have issued my report thereon dated August 26, 2009.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Saginay Parish Communications District is the responsibility of the District's management. As a part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on the overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

I noted certain immaterial instances of noncompliance that I have reported to the management of the District in a separate letter dated August 26, 2009.

This report is intended for the information of management and the legislative bodies of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



EUGENE W. FREMAUX II, CPA

August 26, 2009

Certified Public Accountant

Marksville, Louisiana 70003
504-736-8777

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS COVERED IN A FINANCIAL
STATEMENT REVIEW CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Board of Commissioners
Sabine Parish Communications
District
Marksville
Louisiana

I have audited the component unit financial statements of the Sabine Parish Communications District, Marksville, Louisiana, as of June 30, 1997 and for the year then ended, and have issued my report thereon dated August 26, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Sabine Parish Communications District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the Sabine Parish Communications District for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended solely for the use of management and the Legislative Auditor of the State of Louisiana and should not be used for any other purposes. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



ERNEST W. FRENCH II, CPA

August 26, 1987

Certified Public Accountant

Shelby, Louisiana 70177
NA 161-0777

The Board of Commissioners
Echols Parish Commission
District
Many, Louisiana

In connection with my audit of the component unit financial statements of the Echols Parish Commission District, Many, Louisiana for the year ended June 30, 1991, I state the following observations and recommendations, which are intended to help improve the operations of the District and are to be constructive in nature:

FINAN. YEAR RECOMMENDATIONS

1. Existing condition

The budget for the ten years ended June 30, 1990 was not amended as required by Louisiana law. The law requires that the budget be amended if actual expenditures plus projected expenditures for the remainder of the year, within a fund, are exceeding estimated budgeted expenditures by five percent or more. Actual expenditures in the General Fund exceeded the budgeted amount by seven percent. The excess expenditures primarily related to the cost of installing street signs in the parish and were approved by the District Board. However the budget was not formally amended to reflect these expenditures. Funding for installation of the street signs was obtained from the Echols Parish Police Jury.

Recommended action

The District Board monitored actual versus budget expenditures during the year ended June 30, 1991, and amended the budget as required. Actual expenditures for the year were within the allowable 5% variance.

CURRENT YEAR RECOMMENDATIONS

1. Existing condition

Substitute personnel for the District were paid wages by the District as if the substitute personnel were independent contractors, rather than employees. Therefore no payroll tax expenses were incurred by the District.

Recommended action

If possible, the substitute personnel should be added to the payroll of the Echols Parish Sheriff and their cost included in the present personnel cost billing to the District.

Management response

The District has asked the Sheriff to consider handling the substitute personnel in the above manner.

* * * * *

The above observations and recommendations are not all inclusive. I would like to thank you for your cooperation during my engagement.

Sincerely,



EUGENE W. FREMAUX II, CPA
August 28, 1991