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WAREHOUSE PARISH COMMUNICATIONS DISTRICT
FINANCIAL REPORT
(Compiled)
AND
REPORT ON APPLYING AGREED-UPON PROCEDURES
December 31, 1993

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

Release Date 4-15-98

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HILL, INZINA & COMPANY

ACCOUNTANTS' COMPILATION REPORT

Board of Commissioners
Morehouse Parish Communications District
Bastrop, Louisiana

We have compiled the accompanying general-purpose financial statements of Morehouse Parish Communications District (a component unit of Morehouse Parish) (the "District"), as of and for the year ended December 31, 1997, in accordance with *Statements on 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. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity and other credits, revenues and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

March 23, 1998

Hill, Inzina & Co.

GENERAL-PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS)

WIREHOUSE PARISH COMMUNICATIONS DISTRICT

COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUP

December 31, 1997

ASSETS	Governmental	Account Group	Totals - (Memorandum Only)
	Fund Type	General Fixed Assets	
	General		
Assets:			
Cash	\$ 19,944	\$ -	\$ 19,944
Certificate of deposit	50,000	-	50,000
User fees receivable	11,397	-	11,397
General fixed assets	<u>-</u>	<u>371,170</u>	<u>371,170</u>
Total assets	\$ <u>81,341</u>	\$ <u>371,170</u>	\$ <u>452,511</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accrued expenses	\$ <u>99</u>	\$ <u>-</u>	\$ <u>99</u>
Equity and other credits:			
Investment in general fixed assets	\$ -	\$ 371,170	\$ 371,170
Fund balance - unreserved and undesignated	<u>81,342</u>	<u>-</u>	<u>81,342</u>
Total equity and other credits	\$ <u>81,342</u>	\$ <u>371,170</u>	\$ <u>452,512</u>
Total liabilities, equity and other credits	\$ <u>81,341</u>	\$ <u>371,170</u>	\$ <u>452,511</u>

See accountant's compilation report.

MOREHOUSE PARISH COMMUNICATIONS DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GOVERNMENTAL FUND TYPE - GENERAL FUND
For the Year Ended December 31, 1997**

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
User fees and services	\$ 152,200	\$ 142,255	\$(9,945)
Expenditures:			
Public safety:			
Contractual services	\$ 11,890	\$ 14,289	\$(2,399)
Insurance	-	138	(138)
Legal and accounting	2,500	2,548	148
Legal publishing	-	309	(309)
Maintenance and use	93,600	91,796	1,804
Materials and supplies	12,000	10,407	4,593
Office and postage	500	250	250
Repairs and maintenance	3,890	1,923	1,967
Salaries	2,480	2,999	(519)
Taxes - payroll	388	399	111
Telephone	-	492	(492)
Debt service:			
Principal	12,090	12,090	-
Interest	38	38	-
	<u>\$ 106,918</u>	<u>\$ 108,678</u>	<u>\$ 6,218</u>
Excess of revenues over expenditures	\$ 45,284	\$ 41,581	\$(3,703)
Fund balance - beginning	<u>30,662</u>	<u>30,662</u>	<u>-</u>
Fund balance - ending	<u>\$ 85,946</u>	<u>\$ 81,243</u>	<u>\$ 4,703</u>

See accountant's compilation report.

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Monroe Parish Communications District
Bastrop, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Monroe Parish Communications District, solely to assist you in evaluating the accompanying *Louisiana Statewide Questionnaire*, dated November 4, 1997, and prepared for the year ended December 31, 1997. 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.

Our applied procedures, together with any findings, follow:

Public Bid Law

1. We selected all expenditures, if any, made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determined whether such purchases were made in accordance with LSA-RS 38:2211-2231 (the public bid law).
 - o Our review of the district general ledger for the period under examination revealed one individual expenditure for materials and supplies exceeding \$5,000 and no individual expenditures for public works exceeding \$50,000. No instances of noncompliance were noted concerning this expenditure of \$7,350 made on December 18, 1997, under the revised public bid law.

Code of Ethics for Public Officials and Public Employees

2. We obtained from management a list of the immediate family members of each board member as defined by LSA-RS 42:1301-1324 (the code of ethics), and a list of outside business interests of the board members and employees, as well as their immediate families.

3. We obtained from management a listing of all employees paid during the period under examination.
4. We determined whether any of these 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.
 - o We noted no instances of noncompliance.

Budgeting

5. We obtained a copy of the legally adopted budget and all amendments.
6. We traced the budget adoption and amendments to the minute book.
7. We compared the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues and expenditures exceeded budgeted amounts by more than 3%.
 - o The budget for the year ended December 31, 1997, was not formally adopted until January, 1998. Actual revenues of \$342,259 were short of appropriations of \$152,200 by \$9,941 or 6.5%.

Accounting and Reporting

8. We randomly selected six disbursements made during the period under examination and:
 - (1) traced payments to supporting documentation as to proper amount and payee, (2) determined if payments were properly coded to the correct fund and general ledger account, and (3) determined whether payments received approval from proper authorities.
 - o We noted no occurrences of lack of support, mis-coding or unauthorized payments.

Meetings

9. We examined 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).
 - o We noted no instances of noncompliance.

Debit

10. We examined bank deposits for the period under examination to determine whether any such deposits appeared to be proceeds of banks loans, bonds or like indebtedness.
- o Our review of the detail general ledger for the year ended December 31, 1997, revealed no such deposits.

Advances and Benefits

11. We examined payroll records and minutes for the year to determine whether any payments had been made to employees which may constitute bonuses, advances or gifts.
- o We noted no instances of non-compliance.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the assertions included in the accompanying *Legislative Administrative Questionnaire*. 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 Marchouse Parish Communications District and the Legislative Auditor 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, under state law, this report is a public record and subject to unlimited distribution.

March 23, 1998

Stitt, Smyke & Co.