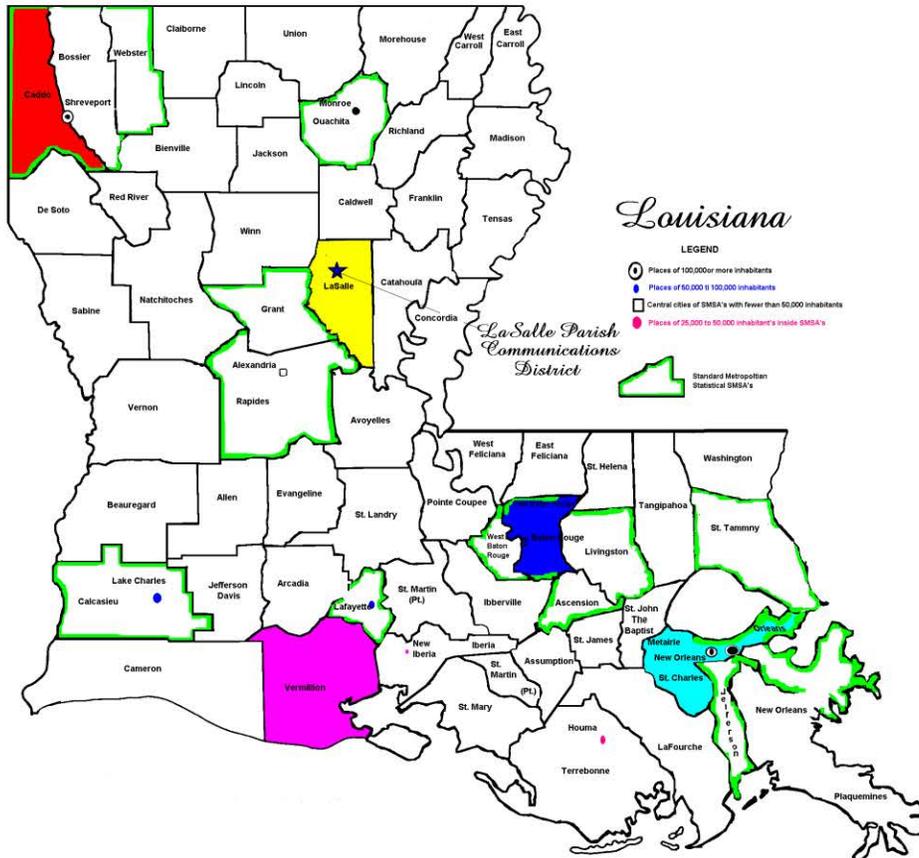


**LASALLE PARISH COMMUNICATIONS DISTRICT**

**Annual Financial Statements  
June 30, 2019**

# 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 seven 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  
JENA, LOUISIANA**

Annual Financial Statements  
As of and for the Year Ended June 30, 2019  
With Supplemental Information Schedules

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### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

Association of  
Certified Fraud Examiners

## **INDEPENDENT ACCOUNTANT'S REPORT**

Members of the Board  
LaSalle Parish Communications District  
Jena, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of the LaSalle Parish Communications District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the LaSalle Parish Communications District. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

The management of the LaSalle Parish Communications District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

## **Other Information**

The Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

*The Vercher Group*

Jena, Louisiana  
November 6, 2019

**LaSalle Parish Communications District  
Jena, Louisiana**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2019**

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As management of the LaSalle Parish Communications District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with the District's financial statements, which are attached.

**FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$479,548 (net position).
- As of the close of the current fiscal year, the District's ending unrestricted net position was \$454,852.
- The District's cash balance at June 30, 2019, was \$255,047 while investments totaled \$175,048.
- The District had total revenue of \$214,533, and total expenditures of \$177,971, which increased the fund balance by \$36,562.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of the Statement of Net Position, Statement of Activities, Statement of Revenues, Expenditures and Changes in Fund Balances, Balance Sheet, and the Notes to the Basic Financial Statements.

See independent accountant's report.

**LaSalle Parish Communications District**  
**Jena, Louisiana**

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**Management's Discussion and Analysis (MD&A)**  
**June 30, 2019**

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The District's overall financial position and operations for the past two years are summarized below based on the information in the current and prior financial statements.

<b>Statement of Net Position</b>			
Category	2018	2019	% Change
<b>Assets</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	\$ 124,446	\$ 255,047	105.0
Investments	269,186	175,048	-35.0
Receivables (Net of Allowance)	26,970	26,141	-3.1
<b>Total Current Assets</b>	420,602	456,236	8.5
<b>Non-Current Assets</b>			
Capital Assets (Net of Depreciation)	19,416	24,696	27.2
<b>Total Non-Current Assets</b>	19,416	24,696	27.2
<b>Total Assets</b>	440,018	480,932	9.3
<b>Liabilities</b>			
Accounts Payable	2,312	1,384	-40.1
<b>Total Liabilities</b>	2,312	1,384	-40.1
Net Investment in Capital Assets	19,416	24,696	27.2
Unrestricted Assets	418,290	454,852	8.7
<b>Total Net Position</b>	\$ 437,706	\$ 479,548	9.6

- Cash for the District increased by \$130,601 or 105.0% for the current year while investments decreased by \$94,138 or 35.0%.
- Capital assets for the District increased by \$5,280 or 27.2% for the current year. The main cause for this increase was due to the District purchasing a new van this fiscal year.

See independent accountant's report.

**LaSalle Parish Communications District  
Jena, Louisiana**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2019**

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**Statement of Revenues, Expenditures and Changes in Fund Balances**

Category	2018	2019	% Change
<b>Revenues</b>			
Wireline	\$ 49,382	\$ 44,558	-9.8
Wireless	124,976	120,595	-3.5
Prepaid Wireless	31,771	37,752	18.8
VoIP	236	1,346	470.3
Interest Income	2,015	2,344	16.3
Other Revenues	1,137	7,938	598.2
<b>Total Revenues</b>	<u>209,517</u>	<u>214,533</u>	2.4
<b>Expenditures</b>			
Personnel Costs	85,910	95,210	10.8
Office Expense	8,723	3,160	-63.8
Utilities	3,914	1,953	-50.1
Insurance	3,469	3,531	1.8
Auto Expense	3,765	8,607	128.6
Rental Fees	30,086	30,086	0.0
Professional Fees	2,735	3,110	13.7
Hardware	4,144	7,537	81.9
Trunk Lines	11,100	11,100	0.0
Other	225	2,917	1,196.5
Capital Outlay	-0-	10,760	100.0
<b>Total Expenditures</b>	<u>154,071</u>	<u>177,971</u>	15.5
<b>Excess of Revenues Over Expenditures</b>	55,446	36,562	-34.1
<b>Fund Balance-Beginning</b>	<u>362,844</u>	<u>418,290</u>	15.3
<b>Fund Balance-Ending</b>	\$ <u>418,290</u>	\$ <u>454,852</u>	8.7

- Revenues for the District increased by \$5,016 or 2.4% for the current year. The main cause for this increase was due to an increase in other revenues in the amount of \$6,801.
- Expenditures for the District increased by \$23,900 or 15.5% for the current year. The main cause for this increase was due to an increase in Capital Outlay in the amount of \$10,760 and an increase in personnel costs in the amount of \$9,300.

See independent accountant's report.

**LaSalle Parish Communications District  
Jena, Louisiana**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2019**

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**CAPITAL ASSET & DEBT ADMINISTRATION**

**Capital Assets**

As of June 30, 2019, the District's investment in capital assets was \$24,696 (net of accumulated depreciation). This investment consists of equipment.

**Long Term Debt**

The District does not have any long-term liabilities at this time.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

The financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following address:

LaSalle Parish Communications District  
PO Box 57  
Jena, Louisiana 71342

See independent accountant's report.

## **Basic Financial Statements**

**LASALLE PARISH COMMUNICATIONS DISTRICT**  
**Statement of Net Position**  
**June 30, 2019**

	<u><b>GENERAL FUND</b></u>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash & Cash Equivalents	\$ 255,047
Investments	175,048
Receivables (Net of Allowances for Uncollectibles)	<u>26,141</u>
<b>TOTAL CURRENT ASSETS</b>	<u><b>456,236</b></u>
 <b>NON CURRENT ASSETS</b>	
Capital Assets (Net of Depreciation)	<u>24,696</u>
<b>TOTAL NON-CURRENT ASSETS</b>	<u><b>24,696</b></u>
 <b>TOTAL ASSETS</b>	 <u><b>480,932</b></u>
 <b>LIABILITIES</b>	
Accounts Payable	<u>1,384</u>
<b>TOTAL LIABILITIES</b>	<u><b>1,384</b></u>
 <b>NET POSITION</b>	
Net Investment in Capital Assets	24,696
Unrestricted	<u>454,852</u>
<b>TOTAL NET POSITION</b>	<u><b>\$ 479,548</b></u>

See independent accountant's report.  
The accompanying notes are an integral part of this statement.

**LASALLE PARISH COMMUNICATIONS DISTRICT**  
**Statement of Activities**  
**For the Year Ended June 30, 2019**

<b>GOVERNMENTAL ACTIVITIES</b>	<u>Expenses</u>	<b>PROGRAM REVENUES</b>			Net (Expenses)/ Revenue	<b>TOTAL NET (EXPENSES) REVENUES</b>
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions		Governmental Activities
General	\$ <u>(172,691)</u>	\$ <u>204,251</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>31,560</u>	\$ <u>31,560</u>
<b>Total</b>	\$ <u><u>(172,691)</u></u>	\$ <u><u>204,251</u></u>	\$ <u><u>-0-</u></u>	\$ <u><u>-0-</u></u>	\$ <u><u>31,560</u></u>	\$ <u><u>31,560</u></u>
						Interest Income 2,344
						Other Income 7,938
						<b>TOTAL GENERAL REVENUES</b> <u>10,282</u>
						<b>CHANGE IN NET POSITION</b> 41,842
						<b>NET POSITION-BEGINNING</b> 437,706
						<b>NET POSITION-ENDING</b> \$ <u><u>479,548</u></u>

See independent accountant's report.  
The accompanying notes are an integral part of this statement.

**LASALLE PARISH COMMUNICATIONS DISTRICT**  
**Balance Sheet, Governmental Funds**  
**June 30, 2019**

		<b>GENERAL FUND</b>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$	255,047
Investments		175,048
Receivables (Net of Allowances for Uncollectibles)		26,141
<b>TOTAL ASSETS</b>		<u>456,236</u>
 <b>LIABILITIES</b>		
Accounts, Salaries, & Other Payables		<u>1,384</u>
<b>TOTAL LIABILITIES</b>		<u>1,384</u>
 <b>FUND BALANCES</b>		
Unassigned		<u>454,852</u>
<b>TOTAL FUND BALANCES</b>		<u>454,852</u>
 <b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$</b>	<u><u>456,236</u></u>

See independent accountant's report.  
The accompanying notes are an integral part of this statement.

**LASALLE PARISH COMMUNICATIONS DISTRICT**  
**Reconciliation of the Governmental Funds**  
**Balance Sheet to the Statement of Net Position**  
**For the Year Ended June 30, 2019**

Fund balances – total governmental funds \$ 454,852

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the governmental funds.

Governmental Capital Assets	\$	172,170	
Less Accumulated Depreciation		(147,474)	
		24,696	
Net position of Governmental Activities	\$		479,548

See independent accountant’s report.  
The accompanying notes are an integral part of this statement.

**LASALLE PARISH COMMUNICATIONS DISTRICT**  
**Statement of Revenues, Expenditures & Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2019**

		<b>GENERAL FUND</b>
<b>REVENUES</b>		
Wireline	\$	44,558
Wireless		120,595
Prepaid Wireless		37,752
VoIP		1,346
Interest Income		2,344
Other Revenues		7,938
<b>TOTAL REVENUES</b>		<u>214,533</u>
 <b>EXPENDITURES</b>		
Personnel Costs		95,210
Office Expense		3,160
Utilities		1,953
Insurance		3,531
Auto Expense		8,607
Rental Fees		30,086
Professional Fees		3,110
Hardware		7,537
Trunk Lines		11,100
Other		2,917
Capital Outlay		10,760
<b>TOTAL EXPENDITURES</b>		<u>177,971</u>
 <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>		 36,562
 <b>FUND BALANCES-BEGINNING</b>		 <u>418,290</u>
<b>FUND BALANCES-ENDING</b>	\$	<u><u>454,852</u></u>

See independent accountant's report.  
The accompanying notes are an integral part of this statement.

**LASALLE PARISH COMMUNICATIONS DISTRICT**  
**Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances of**  
**Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2019**

Net change in fund balances – total governmental funds	\$	36,562
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures.		
However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlay	\$	10,760
Depreciation Expense		(5,480)
		5,280
Change in Net Position of Governmental Activities	\$	41,842

See independent accountant's report.  
The accompanying notes are an integral part of this statement.

**Notes to the Basic  
Financial Statements**

**LASALLE PARISH COMMUNICATIONS DISTRICT  
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

LaSalle Parish Communication 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 seven commissioners and they 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 conformance with GASB Statement No. 14, 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. GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the LaSalle Parish Communications District.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

**B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, & FINANCIAL STATEMENT PRESENTATION**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**LASALLE PARISH COMMUNICATIONS DISTRICT  
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS – CONTINUED  
JUNE 30, 2019**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The LaSalle Parish Communications District reports the following governmental funds:

The General Fund is the entity’s primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

**C. EQUITY CLASSIFICATIONS**

In the government-wide financial statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Net Investment in Capital Assets - Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position - Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position - All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies restricted resources first. The policy concerning which to apply first varies with the intended use and legal requirements. The decision is typically made by management at the incurrence of the expense.

In the Fund Financial Statements, governmental fund equity is classified as a fund balance. The District has implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the purposes for which resources can be used:

**LASALLE PARISH COMMUNICATIONS DISTRICT  
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS – CONTINUED  
JUNE 30, 2019**

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

**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.

**E. CASH & INVESTMENTS (CERTIFICATES OF DEPOSIT IN EXCESS OF 90 DAYS)**

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**LASALLE PARISH COMMUNICATIONS DISTRICT  
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS – CONTINUED  
JUNE 30, 2019**

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Entity that the fiscal agent bank has failed to pay deposit funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Entity's name.

***Deposits***

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. All of the District's cash was secured at the year end.

**F. FIXED ASSETS**

For the year ended June 30, 2019, no interest costs were capitalized for construction of fixed assets. The District's capitalization policy is \$1,500.

Depreciation of all exhaustible fixed assets is charged as an expense against its operations. Accumulated depreciation is reported on the proprietary fund balance sheet and governmental fund statement of activities. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Equipment	5 Years
-----------	---------

**G. VACATION, SICK LEAVE, & COMPENSATED ABSENCES**

The LaSalle Parish Communications District has no leave policies.

**H. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.



**LASALLE PARISH COMMUNICATIONS DISTRICT  
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS – CONTINUED  
JUNE 30, 2019**

**7. BOARD MEMBERS**

<u>Board Member</u>	<u>Title</u>	<u>Salary</u>
Scott Franklin	Chairman	-0-
Tom Kendrick	Vice-Chairman	-0-
Jimmy Dean	Board Member	-0-
Fred Book	Board Member	-0-
James “Jim” Justiss III	Board Member	-0-
Stacie Strain	Board Member	-0-
Linda Vachula	Secretary/Treasurer	-0-

**8. LITIGATION & CLAIMS**

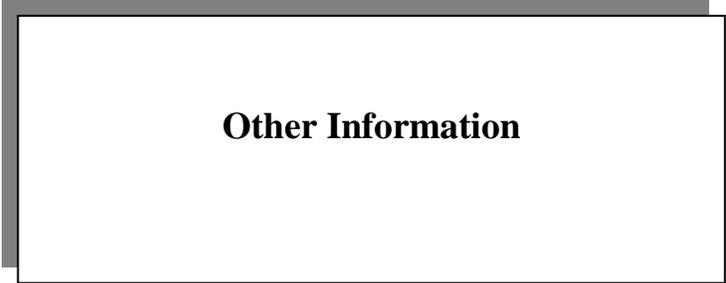
At June 30, 2019, the District is not involved in any litigation.

**Required Supplemental Information**

**LASALLE PARISH COMMUNICATIONS DISTRICT**  
**Statement of Revenues, Expenditures & Changes in Fund Balances**  
**Budget & Actual**  
**General Fund**  
**For the Year Ended June 30, 2019**

	BUDGET AMOUNTS		ACTUAL	BUDGET
	ORIGINAL	FINAL	AMOUNTS BUDGETARY BASIS	VARIANCES OVER (UNDER)
<b>REVENUES</b>				
Communication Fees	\$ 200,100	\$ 200,400	\$ 204,251	\$ 3,851
Interest Income	-0-	-0-	2,344	2,344
Other	1,000	6,500	7,938	1,438
<b>TOTAL REVENUES</b>	201,100	206,900	214,533	7,633
<b>EXPENDITURES</b>				
Personnel Costs	87,000	103,000	95,210	7,790
Office Expense	8,600	8,400	3,160	5,240
Utilities	4,500	3,400	1,953	1,447
Insurance	4,000	5,000	3,531	1,469
Auto Expense	4,200	10,000	8,607	1,393
Rental Fees	-0-	-0-	30,086	(30,086)
Professional Fees	3,200	4,000	3,110	890
Hardware	5,000	7,500	7,537	(37)
Recorder Equipment & Service	2,000	1,000	-0-	1,000
Capital Outlay	5,000	3,000	10,760	(7,760)
Trunk Lines	11,000	12,000	11,100	900
Other	31,000	35,000	2,917	32,083
<b>TOTAL EXPENDITURES</b>	165,500	192,300	177,971	14,329
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	\$ 35,600	\$ 14,600	36,562	\$ 21,962
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>			418,290	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>			\$ 454,852	

See independent accountant's report.  
The accompanying notes are an integral part of this statement.



**Other Information**

**LASALLE PARISH COMMUNICATIONS DISTRICT**  
**Jena, Louisiana**  
**Schedule of Compensation Benefits and Other Payments**  
**to Agency Head or Chief Executive Officer**  
**For the Year Ended June 30, 2019**

\*Chairman- Honorable Sheriff Scott Franklin

Purpose	Amount
Salary	\$ -0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (Expense Allowance)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses**	-0-
Special Meals	\$ -0-

\*The Chairman receives his salary and related benefits from the LaSalle Parish Sheriff's Office. All amounts are reported in the LaSalle Parish Sheriff's audited financial statements.

\*\*An example of an un-vouchered expense would be a travel advance.

See independent accountant's report.

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## **THE VERCHER GROUP**

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Fax: (318) 992-4374**

### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

Association of  
Certified Fraud Examiners

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### **MANAGEMENT LETTER COMMENTS**

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LaSalle Parish Communications District  
Jena, Louisiana

#### **CURRENT YEAR MANAGEMENT LETTER COMMENTS:**

There are no current year comments.

John R. Vercher C.P.A.  
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### MEMBERS

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

To the LaSalle Parish Communications District

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the LaSalle Parish Communications District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the LaSalle Parish Communications District's compliance with certain laws and regulations during the year ended June 30, 2019, 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 and applicable standards of *Government Auditing Standards*. 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 whether for the purpose for which this report has been requested or for any other purpose.

#### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

\*During our review of expenditures, we found no such expenditures.

#### *Code of Ethics for Public Officials and Public Employees*

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

\*Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

\*Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

\*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).

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

\*Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

### *Budgeting*

6. Obtain a copy of the legally adopted budget and all amendments.

\*We obtained a copy of the legally adopted budget and the amended budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

\*We traced the budget adoption back to the District's minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

\*The District had a favorable revenue variance and a favorable expenditure variance.

### *Accounting and Reporting*

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

\*We examined supporting documentation for the six selected documents and they all agreed.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

\*All of the payments were properly coded to the correct fund and correct general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

\*The selected disbursements were approved by the proper authorities.

### *Meetings*

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

\*Discussions with the clerk and our review of the minutes found that the agendas for the meetings were posted.

### *Debt*

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

\*The District did not enter into any long-term debt this fiscal year.

### *Advances and Bonuses*

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

\*We inspected payroll records and minutes for the year and noted no instances which would indicate payments to employees which would constitutes bonuses, advances, or gifts.

### *State Audit Law*

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

\*The District's report is due on December 31, 2019, and was submitted timely.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

\*The District did not enter into any new contracts this fiscal year.

### *Prior-Year Comments*

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

\*Our prior year report, dated September 26, 2018 did not include any comments or suggestions.

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 the LaSalle 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*The Vercher Group*

Jena, Louisiana  
November 6, 2019

# LOUISIANA ATTESTATION QUESTIONNAIRE

## **THE VERCHER GROUP**

*A Professional Corporation of*

*Certified Public Accountants*

P.O. Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

In connection with your review of our financial statements as of June 30, 2019, 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 November 6, 2019.

### **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.

Signed: 

Title: Chairman

Signed: Aren Buland

Title: Administrator