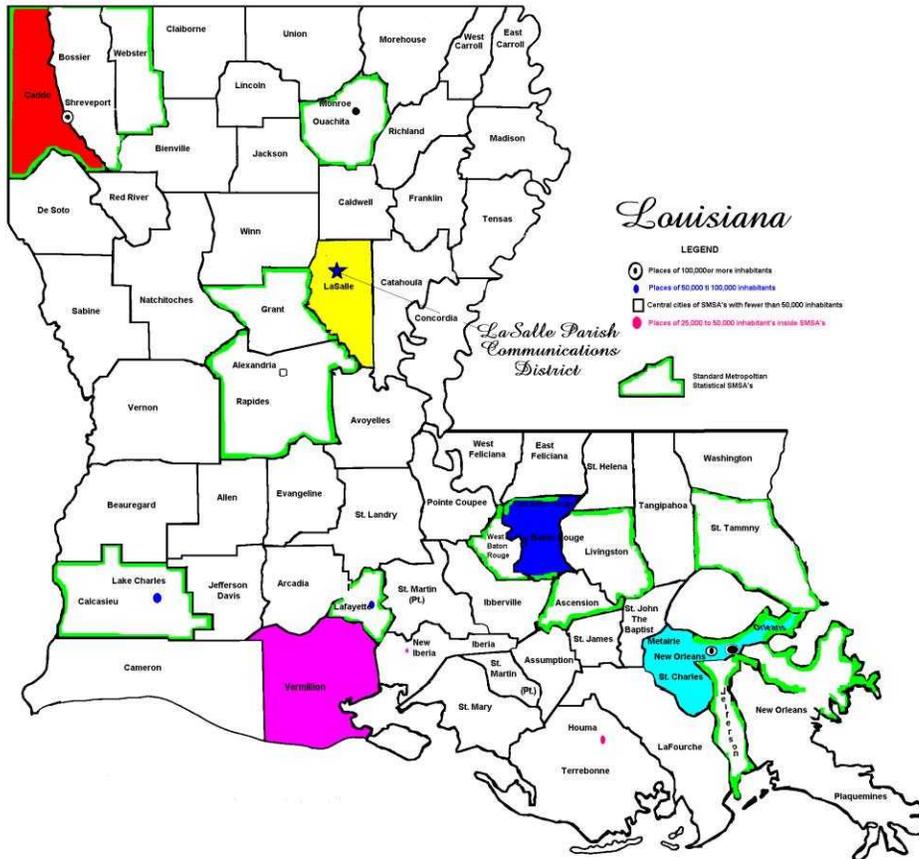


**LASALLE PARISH COMMUNICATIONS DISTRICT**

**Annual Financial Statements  
June 30, 2017**

# 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, 2017  
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 COMPILATION REPORT**

Members of the Board  
LaSalle Parish Communications District  
Jena, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the LaSalle Parish Communications District (a component unit of the LaSalle Parish Police Jury), as of and for the year ended June 30, 2017, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the District's discussion and analysis and budget comparison 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of management. This information was subject to our compilation engagement; however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

### **Other Information**

The supplementary information 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 an assurance on such supplementary information.

*The Vercher Group*

Jena, Louisiana  
September 22, 2017

**LaSalle Parish Communications District  
Jena, Louisiana**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2017**

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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, 2017. 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 \$388,000 (net position).
- As of the close of the current fiscal year, the District's ending unrestricted net position was \$362,844.
- The District's cash balance at June 30, 2017, was \$70,785 while investments totaled \$267,171.
- The District had total revenue of \$169,516, and total expenditures of \$169,196, which increased the fund balance by \$320.

**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, 2017**

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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>			
<b>Category</b>	<b>2016</b>	<b>2017</b>	<b>% Change</b>
<b>Assets</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	\$ 80,880	\$ 70,785	-12.5
Investments	265,168	267,171	0.8
Receivables (Net of Allowance)	19,108	27,961	46.3
<b>Total Current Assets</b>	<u>365,156</u>	<u>365,917</u>	0.2
<b>Non-Current Assets</b>			
Capital Assets (Net of Depreciation)	<u>2,010</u>	<u>25,156</u>	1,151.5
<b>Total Non-Current Assets</b>	<u>2,010</u>	<u>25,156</u>	1,151.5
<b>Total Assets</b>	<u>367,166</u>	<u>391,073</u>	6.5
<b>Liabilities</b>			
Accounts Payable	<u>2,632</u>	<u>3,073</u>	16.8
<b>Total Liabilities</b>	<u>2,632</u>	<u>3,073</u>	16.8
Net Investment in Capital Assets	2,010	25,156	1,151.5
Unrestricted Assets	<u>362,524</u>	<u>362,844</u>	0.1
<b>Total Net Position</b>	<u>\$ 364,534</u>	<u>\$ 388,000</u>	6.4

- Cash for the District decreased by \$10,095 or 12.5% for the current year. The main cause for this decrease was due to an increase in expenditures in the amount of \$15,577.
- Capital assets for the District increased by \$23,146 or 1,151.5% for the current year. The main cause for this increase was due the purchase of equipment in the amount of \$25,659.

See independent accountant's report.

**LaSalle Parish Communications District  
Jena, Louisiana**

**Management's Discussion and Analysis (MD&A)  
June 30, 2017**

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

Category	2016	2017	% Change
<b>Revenues</b>			
Wireline	\$ 57,874	\$ 54,871	-5.2
Wireless	79,990	94,369	18.0
Prepaid Wireless	20,014	15,180	-24.2
VoIP	55	58	5.5
Interest Income	1,828	2,003	9.6
Other Revenues	120	3,035	2,429.2
<b>Total Revenues</b>	<u>159,881</u>	<u>169,516</u>	6.0
<b>Expenditures</b>			
Personnel Costs	77,977	76,915	-1.4
Office Expense	5,916	8,229	39.1
Utilities	6,777	4,590	-32.3
Insurance	3,568	2,769	-22.4
Auto Expense	2,628	2,887	9.9
Equipment Rental	27,112	26,052	-3.9
Tower Rental	3,910	3,910	0.0
Professional Fees	2,670	2,700	1.1
Hardware	5,978	4,412	-26.2
Recorder Equipment & Service	2,415	-0-	-100.0
Trunk Lines	11,660	10,826	-7.2
Other	3,008	247	-91.8
Capital Outlay	-0-	25,659	100.0
<b>Total Expenditures</b>	<u>153,619</u>	<u>169,196</u>	10.1
<b>Excess of Revenues Over Expenditures</b>	6,262	320	-94.9
<b>Fund Balance-Beginning</b>	<u>356,262</u>	<u>362,524</u>	1.8
<b>Fund Balance-Ending</b>	<u>\$ 362,524</u>	<u>\$ 362,844</u>	0.1

- Revenues for the District increased by \$9,635 or 6.0% for the current year. The main cause for this increase was due to an increase in wireless fees in the amount of \$14,379.
- Expenditures for the District increased by \$15,577 or 10.1% for the current year. The main cause for this increase was due to an increase in Capital Outlay in the amount of \$25,659.

See independent accountant's report.

**LaSalle Parish Communications District  
Jena, Louisiana**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2017**

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**CAPITAL ASSET & DEBT ADMINISTRATION**

**Capital Assets**

As of June 30, 2017, the District's investment in capital assets was \$25,156 (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, 2017**

	<u><b>GENERAL FUND</b></u>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash & Cash Equivalents	\$ 70,785
Investments	267,171
Receivables (Net of Allowances for Uncollectibles)	<u>27,961</u>
<b>TOTAL CURRENT ASSETS</b>	<u><b>365,917</b></u>
 <b>NON CURRENT ASSETS</b>	
Capital Assets (Net of Depreciation)	<u>25,156</u>
<b>TOTAL NON-CURRENT ASSETS</b>	<u><b>25,156</b></u>
 <b>TOTAL ASSETS</b>	 <u><b>391,073</b></u>
 <b>LIABILITIES</b>	
Accounts Payable	<u>3,073</u>
<b>TOTAL LIABILITIES</b>	<u><b>3,073</b></u>
 <b>NET POSITION</b>	
Net Investment in Capital Assets	25,156
Unrestricted	<u>362,844</u>
<b>TOTAL NET POSITION</b>	<b>\$ <u><u>388,000</u></u></b>

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, 2017**

<b>GOVERNMENTAL ACTIVITIES</b>	<u>Expenses</u>	<b>PROGRAM REVENUES</b>			<u>Net (Expenses)/ Revenue</u>	<b>TOTAL NET (EXPENSES) REVENUES</b>
		<u>Charges for Services</u>	<u>Operating Grants &amp; Contributions</u>	<u>Capital Grants &amp; Contributions</u>		<u>Governmental Activities</u>
General	\$ (146,051)	\$ 164,479	\$ -0-	\$ -0-	\$ 18,428	\$ 18,428
<b>Total</b>	<u>\$ (146,051)</u>	<u>\$ 164,479</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 18,428</u>	<u>\$ 18,428</u>
						Interest Income 2,003
						Other Income 3,035
						<b>TOTAL GENERAL REVENUES</b> 5,038
						<b>CHANGE IN NET POSITION</b> 23,466
						<b>NET POSITION-BEGINNING</b> 364,534
						<b>NET POSITION-ENDING</b> \$ <u>388,000</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, 2017**

		<b>GENERAL FUND</b>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$	70,785
Investments		267,171
Receivables (Net of Allowances for Uncollectibles)		27,961
<b>TOTAL ASSETS</b>		<u>365,917</u>
 <b>LIABILITIES</b>		
Accounts, Salaries, & Other Payables		<u>3,073</u>
<b>TOTAL LIABILITIES</b>		<u>3,073</u>
 <b>FUND BALANCES</b>		
Unassigned		<u>362,844</u>
<b>TOTAL FUND BALANCES</b>		<u>362,844</u>
 <b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	\$	<u>365,917</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, 2017**

Fund balances – total governmental funds \$ 362,844

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	\$	161,410	
Less Accumulated Depreciation		<u>(136,254)</u>	
			<u>25,156</u>
Net position of Governmental Activities	\$		<u><u>388,000</u></u>

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, 2017**

		<u>GENERAL FUND</u>
<b>REVENUES</b>		
Wireline	\$	54,871
Wireless		94,369
Prepaid Wireless		15,180
VoIP		58
Interest Income		2,003
Other Revenues		3,035
<b>TOTAL REVENUES</b>		<u>169,516</u>
 <b>EXPENDITURES</b>		
Personnel Costs		76,915
Office Expense		8,229
Utilities		4,590
Insurance		2,769
Auto Expense		2,887
Equipment Rental		26,052
Tower Rental		3,910
Professional Fees		2,700
Hardware		4,412
Recorder Equipment & Service		-0-
Trunk Lines		10,826
Other		247
Capital Outlay		25,659
<b>TOTAL EXPENDITURES</b>		<u>169,196</u>
 <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>		 320
 <b>FUND BALANCES-BEGINNING</b>		 <u>362,524</u>
<b>FUND BALANCES-ENDING</b>	\$	<u>362,844</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, 2017**

Net change in fund balances – total governmental funds	\$	320
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	\$ 25,659	
Depreciation Expense	(2,513)	
		23,146
Change in Net Position of Governmental Activities	\$	23,466

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, 2017**

**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.

**Impact of Recently Issued Accounting Principles**

In December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASBS No. 62 incorporates into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants’ (AICPA) Committee on Accounting Procedure. This Statement is effective for periods beginning after December 15, 2011, and has been implemented in fiscal year 2012.

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASBS No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The Statement of Net Assets is renamed the Statement of Net Position and includes the following elements: assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. This Statement is effective for periods beginning after December 15, 2011, and has been implemented in fiscal year 2012.

**LASALLE PARISH COMMUNICATIONS DISTRICT  
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS – CONTINUED  
JUNE 30, 2017**

**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.

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.

**LASALLE PARISH COMMUNICATIONS DISTRICT  
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS – CONTINUED  
JUNE 30, 2017**

**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:

- 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.

**LASALLE PARISH COMMUNICATIONS DISTRICT  
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS – CONTINUED  
JUNE 30, 2017**

**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)**

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

The LaSalle Parish Communications District has no leave policies.

**G. 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.

**2. CHANGES IN GENERAL FIXED ASSETS**

A summary of change in general fixed assets follows:

	<b>6-30-2016</b>		<b>Additions</b>		<b>Deletions</b>		<b>6-30-2017</b>
	<b>Balance</b>						<b>Balance</b>
Equipment	\$ 135,751	\$	25,659	\$	-0-	\$	161,410
Accumulated Depreciation	(133,741)		(2,513)		-0-		(136,254)
<b>Net Fixed Position</b>	<b>\$ 2,010</b>	<b>\$</b>	<b>23,146</b>	<b>\$</b>	<b>-0-</b>	<b>\$</b>	<b>25,156</b>

Fixed assets are depreciated using the straight-line method using the following useful lives:

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

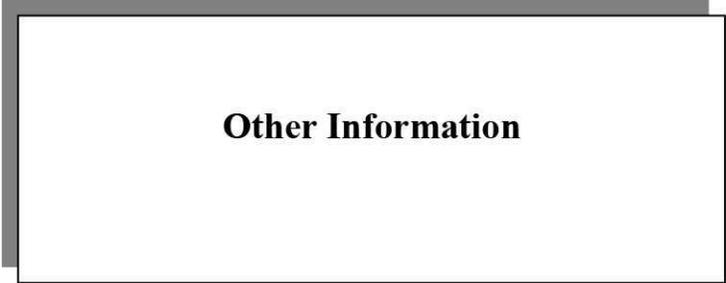


**Required Supplemental Information**

**LASALLE PARISH COMMUNICATIONS DISTRICT**  
**Statement of Revenues, Expenditures & Changes in Fund Balances**  
**Budget & Actual**  
**General Fund**  
**For the Year Ended June 30, 2017**

	<b>BUDGET AMOUNTS</b>		<b>ACTUAL AMOUNTS BUDGETARY BASIS</b>	<b>BUDGET VARIANCES OVER (UNDER)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Communication Fees	\$ 147,000	\$ 160,000	\$ 164,420	\$ 4,420
Interest Income	55	-0-	2,003	2,003
Other	3,100	-0-	3,093	3,093
<b>TOTAL REVENUES</b>	<b>150,155</b>	<b>160,000</b>	<b>169,516</b>	<b>9,516</b>
<b>EXPENDITURES</b>				
Personnel Costs	82,000	75,000	76,915	(1,915)
Office Expense	6,800	8,800	8,229	571
Utilities	7,000	5,000	4,590	410
Insurance	4,000	2,500	2,769	(269)
Auto Expense	3,000	3,000	2,887	113
Equipment Rental	32,000	31,000	26,052	4,948
Tower Rental	-0-	-0-	3,910	(3,910)
Professional Fees	3,000	3,000	2,700	300
Hardware	7,000	30,000	4,412	25,588
Recorder Equipment & Service	3,000	5,000	-0-	5,000
Capital Outlay	-0-	-0-	25,659	(25,659)
Trunk Lines	11,000	11,000	10,826	174
Other	1,200	700	247	453
<b>TOTAL EXPENDITURES</b>	<b>160,000</b>	<b>175,000</b>	<b>169,196</b>	<b>5,804</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ (9,845)</b>	<b>\$ (15,000)</b>	<b>320</b>	<b>\$ 15,320</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>			<b>362,524</b>	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>			<b>\$ 362,844</b>	

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, 2017**

\*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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### MEMBERS

American Institute of  
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Certified Public Accountants

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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.