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ASCENSION PARISH COMMUNICATIONS DISTRICT

FINANCIAL STATEMENTS

DECEMBER 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 7-21-04



ASCENSION PARISH COMMUNICATIONS DISTRICT
FINANCIAL STATEMENTS
DECEMBER 31, 1993



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INDEPENDENT AUDITORS' REPORT

Members of the Board of Commissioners
Assessor Parish Communications District
Goules, Louisiana

We have audited the accompanying basic financial statements of the governmental activities and the major fund of Assessor Parish Communications District, a component unit of the Assessor Parish Council as of December 31, 2003 and for the year ended December 31, 2003, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Assessor Parish Communications District, as of December 31, 2003 and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and the other required supplementary information on pages 3 through 8, and page 29 respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with Government Auditing Standards, we have also issued a report dated March 4, 2004, on our consideration of Assessor Philip Commissionaire District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Pollakowitz + Mitchell

March 4, 2004

ASCENSION PARISH COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

This section of District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on December 31, 2003. Please read it in conjunction with the material letter at the front of this report and the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's total net assets increased by \$263,574 over the course of this year's operations.
- During the year, the District's expenses were \$263,574 less than the \$781,354 generated in revenues.
- Expenses for the year were \$497,830, an increase of approximately \$164,400 or 49.4 percent.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are government-wide financial statement that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District's government, reporting the District's operations in more detail than the government-wide statements.
 - The governmental fund statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the District's financial statements, including the portions of the District's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

ASCENSION PARISH COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

**Figure 8.1
Major Features of District's Government and Fund Financial Statements**

	Fund Statements	
	Government-wide Statements	Governmental Funds
Scope	Entire District government	The activities of the District
Required financial statements	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures, and changes in fund balances
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments is due during the year or soon thereafter

ACACUSON PARISH COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2000

Government-wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statements of net assets includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statements of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net assets and how they have changed. Net assets—the difference between the District's assets and liabilities—is one way to measure the District's financial health, or position.

- Over time, increases or decreases in the District's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's telephone customer base.

The government-wide financial statements of the District are divided into the following category:

- **Governmental activities**—most of the District's basic services are included here. Fees, charges, and interest finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds—not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.

The District has one kind of fund:

- **Governmental funds**—Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements, or on the subsequent page, that explains the relationship (or differences) between them.

ASCENSION PARISH COMMUNICATIONS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2002

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net assets. The District's net assets increased between fiscal years 2001 and 2002 to approximately \$2 million. (See Table A-1.)

	Governmental Activities	
	2001	2002
Current and other assets	\$1,717,999	\$1,999,921
Capital assets	444,844	361,596
Total assets	2,162,843	2,361,517
Current liabilities	131,024	16,791
Total liabilities	131,024	16,791
Net assets		
Increased in capital assets	444,844	361,596
Unexpended	1,568,217	1,785,121
Total net assets	\$2,018,261	\$2,146,717

Net assets of the District's governmental activities increased 13.2 percent to approximately \$2 million.

Changes in net assets. The District's total revenues increased by 6.4 percent to \$762,584. (See Table A-2). Approximately 90 percent of the District's revenue comes from commissions on telephone bills.

The total cost of all expenses increased \$164,360 or 46.4 percent. The District's expenses cover all services performed by its office.

ACACENSÓN PARISH COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

Governmental Activities

Revenues for the District's governmental activities increased 6.4 percent, while total expenses increased 48.4 percent.

**Table A-2
Changes in District's Net Assets**

	Governmental Activities	
	2003	2002
Revenues		
Program revenues		
Charges for services	\$743,266	\$ 688,194
General revenues		
Interest	11,478	25,000
Miscellaneous	7,660	3,160
Total revenues	762,404	716,354
Expenses		
Directual Government	897,033	611,663
Total expenses	897,033	611,663
Increase in net assets	\$ 165,371	\$ 104,691

- The rest of all governmental activities this year increased by approximately 48 percent to \$497,048.

FINANCIAL ANALYSIS OF THE FUNDS

As the District completed the year, its governmental funds reported a fund balance of \$ 1.26 million, an increase from last year of approximately \$285,000.

General Fund Budgetary Highlights

- Over the course of the year, the District amended its budget to reflect an increase in total revenues of \$88,500, an increase in expenses on telephone charges of \$70,000, and an increase of legal and professional fees of \$30,000.

ASCENSION PARISH COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2003, the District had invested \$494,649 in capital assets. (See Table A-3.)

Table A-3
District's Capital Assets
(net of depreciation)

	Governmental Activities	
	2003	2002
Buildings	\$ 45,040	\$ 45,040
Furniture & Fixtures	831,408	807,131
Construction in Progress	125,289	-
Accumulated Depreciation	(378,093)	(491,193)
Net Capital Assets	\$ 494,644	\$ 360,978

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District is dependent on commissions on telephone sales for approximately 97 percent of its revenues. The economy is not expected to generate any significant growth. Therefore, the District's future revenues are expected to be consistent with the current year. The budget for the 2004 year is approximately the same as the year 2003's budget. It is not anticipated commissions will increase significantly.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Jeffrey Wiley, Sheriff, Post Office Box 1238, Gonzales, LA 70309-1238.

ASCENSION PARISH COMMUNICATIONS DISTRICT

STATEMENT OF NET ASSETS

DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$ 1,612,327
Receivables	305,658
Capital assets, net of accumulated depreciation	<u>444,044</u>
TOTAL ASSETS	<u>2,362,029</u>

LIABILITIES

Accounts payable	<u>150,118</u>
TOTAL LIABILITIES	<u>150,118</u>

NET ASSETS

Invested in capital assets	444,044
Unrestricted	<u>1,566,217</u>
TOTAL NET ASSETS	<u>\$ 2,010,261</u>

The accompanying notes are an integral part of this financial statement.



ACADENSA PARISH COMMUNICATIONS DISTRICT

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Expenses</u>	<u>Program Revenue</u> <u>Charges for</u> <u>Services</u>	<u>Net (Expense)</u> <u>Revenue and</u> <u>Changes in</u> <u>Net Assets</u> <u>Governmental</u> <u>Unit</u>
FUNCTIONS/PROGRAMS			
Governmental activities:			
General governmental	\$ 497,810	\$ 743,258	\$ 245,448
Total governmental activities	<u>497,810</u>	<u>743,258</u>	<u>245,448</u>
General Revenue:			
Interest			11,478
Miscellaneous			<u>7,878</u>
Total general revenues			<u>19,356</u>
Change in net assets			265,274
Net assets - January 1, 2003			<u>1,744,737</u>
Net assets - December 31, 2003			<u>\$ 2,010,011</u>

The accompanying notes are an integral part of this financial statement.



ASCENSION PARISH COMMUNICATIONS DISTRICT

GOVERNMENTAL FUND

DECEMBER 31, 2002

ASSETS

	Governmental Fund Type
	General Fund
Cash	\$ 1,217,409
Certificate of Deposit	394,508
Accounts Receivable	100,153
Accrued interest receivable	1,719
Total assets	\$ 1,713,789

LIABILITIES AND FUND BALANCE

Liabilities	
Accounts payable	\$ 151,138
Total liabilities	151,138
Fund balance	
Unreserved - undesignated	1,566,257
Total fund balance	1,566,257
Total liabilities and fund balance	\$ 1,717,495

The accompanying notes are an integral part of this statement.



ACADIANA PARISH COMMUNICATIONS DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2003**

Total fund balances - Governmental Funds		\$ 1,146,297
Cost of capital assets at December 31, 2003	\$ 1,822,183	
Less: accumulated depreciation as of December 31, 2003	<u>(578,993)</u>	<u>444,604</u>
Total net assets at December 31, 2003 - Governmental Activities		<u>\$ 2,012,308</u>

The accompanying notes are an integral part of this financial statement.



ACQUINON PARISH COMMUNICATIONS DISTRICT
STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES FUND BALANCE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2003

	2003
REVENUES	
Fees and charges	\$ 332,896
Fees - wireless	410,370
Interest income	11,478
Miscellaneous	7,890
Total Revenues	762,534
EXPENDITURES	
Current:	
Advertising	208
Bank charges	300
Telephone	358,180
Legal and professional	11,568
Office expenses	76
Miscellaneous	1,080
Training	3,715
Conferences	5,273
Reimbursed fees to Sheriff	88,234
Capital outlay	180,211
Total Expenditures	679,658
Excess of Revenues over Expenditures	82,876
Fund balance, beginning of year	1,383,151
Fund balance, end of year	\$ 1,466,027

The accompanying notes are an integral part of this statement.



ASCENSION PARISH COMMUNICATIONS DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2000

Excess of Revenue and Other Sources Over Expenditures and Other Uses		\$	183,128
Capital Assets:			
Capital outlay capitalized	\$	188,340	
Depreciation expense for year ended December 31, 2000		<u>(18,997)</u>	82,448
Change in Net Assets - Governmental Activities			<u>\$ 262,579</u>

The accompanying notes are an integral part of this financial statement.



ASCENSION PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

As provided by Louisiana Revised Statutes 33:904 - 9106, the Communications District was created to provide emergency communications to the residents of Ascension Parish. The District was created by the Ascension Parish Council, who in turn appoints a Board to manage the affairs of the District. The Board appoints a Director to function as the manager. Each member serves on a voluntary basis. The District serves approximately 73,000 residents and a geographic area of approximately 300 square miles. There currently are no employees and the Ascension Parish Sheriff serves as the director on a voluntary basis.

The accounting and reporting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

This financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999. The following is a summary of the Ascension Parish District's significant policies:

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Ascension Parish Council is the financial reporting entity for Ascension Parish. The financial reporting entity consists of (i) the primary government (county), (ii) organizations for which the primary government is financially accountable, and (iii) other organizations for which nature and significance of their relationship with primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Ascension Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the council to impose its will on that organization and/or
 - b. The potential for the organization to provide special financial benefits to or impose special financial burdens on the council.
2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.



ASCENSION PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

Reporting Entity (continued)

1. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Council appoints all members to the District's Board of Commissioners, the District is a component unit of the Ascension Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds administered by the District and do not present information on the council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

2. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements

The statement of net assets and the statement of activities display information about the primary government (the District). Those statements include the financial activities of the financial activities of the overall government, except for fiduciary activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made to the funds have been reversed for the statement of activities. Program revenues include (a) fees, fares, and charges paid by the recipients of goods or services offered by the program and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not associated as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds.

The District reports the following major governmental fund:



ASCENSION PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

General Fund

The general fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund was established in compliance with Louisiana Revised Statute 33:906, which provides that a percentage of the telephone bills collected throughout the parish be transmitted to the District to defray its expenditures.

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or confers) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Interest is considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

All governmental activities of the Sheriff follow GASB Statements and Interpretations issued on or before November 30, 1999, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless these pronouncements conflict with GASB pronouncements.

D. Budget Process

The proposed budgets for fiscal year 2003 were completed and made available for public inspection. A public hearing was held for suggestions and comments from taxpayers. The proposed fiscal year 2003 budgets were formally adopted by the District after the public hearing. The budget, which included proposed expenditures and the source of financing them, for the General Fund, was published in the official journal ten days prior to the public hearings.

The budget for the General Fund was prepared on the modified accrual basis of accounting.



ASCENSION PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

D. Budget Practices (continued)

When actual revenues within a fund are falling to meet estimated annual budgeted revenues by five percent or more, and/or actual expenditures are exceeding estimated budgeted expenditures by five percent or more, the budget should be amended to reflect such changes and adopted by the District in an open meeting. Budgeted amounts included in the financial statements include the original adopted budget, or as amended by the Communications District.

E. Capital Assets

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$200 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FPS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 30 years.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Cash

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union or the laws of the United States. The District may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At year end, the carrying amount of the District's deposits was \$1,612,117 and the bank balance was \$1,615,294. Of the bank balance, \$400,000 was covered by federal depositary insurance and \$1,215,294 was covered by collateral held by the pledging banks agent in the District's name.

ASCENSION PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

3. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2003, are as follows:

	<u>Buildings</u>	<u>Furniture & Fixtures</u>	<u>Construction in Progress</u>	<u>Total</u>
Cost of Capital Assets, December 31, 2002	\$ 41,040	\$ 807,731	\$ -	\$ 848,771
Additions	-	44,877	125,269	169,946
Cost of Capital Assets, December 31, 2003	41,040	852,608	125,269	1,019,117
Accumulated Depreciation, December 31, 2002	30,841	457,325	-	488,166
Additions	7,800	85,604	-	93,404
Accumulated Depreciation, December 31, 2003	38,641	542,929	-	581,570
Capital assets, net of accumulated depreciation, at December 31, 2003	\$ 2,199	\$ 309,679	\$ 125,269	\$ 437,147

As of December 31, 2003, depreciation expense was \$86,897.

4. Status of Implementation of Wireless 911 Service

Presently there are seven companies who provide wireless telephone service to approximately 41,000 customers within Ascension parish. As of December 31, 2003, the District collected emergency telephone service charges of \$418,178 from wireless customers. The District incurred expenditures of \$117,982 of wireless services with all of the wireless carriers.

The District has completed phase one implementation with all seven companies.

The District is researching and planning the implementation of phase two. During 2004 the District plans to purchase computer hardware upgrades and the software that can compute the latitude and longitude of wireless callers. The district expects to begin implementing phase two during the third quarter of 2004.

ASCENSION PARISH COMMUNICATIONS DISTRICT

**GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED OCTOBER 31, 2002**

	Original	Final	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Fees and charges	318,000	328,000	303,884	1,884
Fees - wireless	390,000	420,000	416,370	(3,630)
Interest income	9,500	9,000	11,478	2,478
Miscellaneous	-	-	3,486	3,486
Total Revenues	<u>717,500</u>	<u>757,000</u>	<u>734,218</u>	<u>4,284</u>
EXPENDITURES				
Current:				
Wire line phones				
Advertising	-	-	308	(308)
Telephone	170,000	180,000	191,950	(11,950)
Legal and professional	20,000	30,000	31,268	1,268
Supplies and materials	3,000	3,000	-	3,000
Office expense	500	500	78	422
Miscellaneous	100	1,500	1,883	411
Training	3,000	3,700	3,735	(735)
Conferences	5,000	5,500	5,233	267
Capital outlay	44,000	44,000	180,211	(706,211)
Reimbursed fees to Sheriff	-	-	88,534	(88,534)
Wireless phone lines				
Telephone	40,000	118,000	117,082	(7,082)
Bank charges	-	200	383	(383)
Total Expenditures	<u>246,500</u>	<u>377,200</u>	<u>776,458</u>	<u>(122,230)</u>
Excess of Revenues over Expenditures	471,000	400,800	387,156	316,918
Fund balance, beginning of year	1,283,131	1,283,131	1,283,131	-
Fund balance, end of year	<u>\$ 1,896,531</u>	<u>\$ 1,793,178</u>	<u>\$ 1,566,257</u>	<u>\$ 218,518</u>



CITIZEN REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS



ASCENSION PARISH COMMUNICATIONS DISTRICT

SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2002

A. FINDINGS – FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITION

2002-1 Segregation of Duties

Effect: The segregation of duties is inadequate to provide effective internal control because of the limited size of the staff.

Recommendation: No action is recommended. It would not be cost effective to hire additional people to obtain a segregation of duties.

NON COMPLIANCE

2002-1 Security for Deposits

The District's deposits were underinsured by \$79,762 at December 31, 2002 due to the bank including security deposits with those of Ascension Parish Council.

No similar findings in the current year audit.

ASCENSION PARISH COMMUNICATIONS DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2002

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of Ascension Parish Communications District.
2. The reportable condition disclosed during the audit of the financial statements is reported in Part B of this report. The condition is not a material weakness.
3. One material instance of noncompliance material to the financial statements of Ascension Parish Communications District are disclosed in part B of this schedule.

B. FINDINGS -- FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITION

2001-1 Segregation of Duties

Condition: The accounting personnel is limited in size.

Criteria: Effective internal controls are established from the segregation of duties.

Effect: The segregation of duties is inadequate to provide effective internal control.

Recommendation: No action is recommended. It would not be cost-effective to hire additional people to obtain a segregation of duties.

Response: We concur with the recommendation.

NON COMPLIANCE

2001-02 Local Government Budget Act

Condition: The District's actual expenditures were in excess of total budgeted expenditures by five percent or more. The District purchased equipment in the amount of \$115,368 in December and inadvertently did not amend the budget. This resulted in expenditures exceeding budgeted amounts by more than five percent.

ASCENSION PARISH COMMUNICATIONS DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2001

NON-COMPLIANCE (continued)

Criteria: LSA-RS (9-11192) requires a budget to be recorded when expenditures exceed five percent or more of budgeted expenditures.

Effect: The District's budget was not properly recorded at December 31, 2001.

Recommendation: The District should monitor actual expenditures and amend the budget when expenditures exceed five percent or more of budgeted amounts.

Response: An outside accountant has been hired to monitor actual expenditures in comparison with budgeted expenditures on a monthly basis.



ASCENSION PARISH COMMUNICATIONS DISTRICT

P.O. BOX 1230 - GONZALES, LOUISIANA 70707-1230 - (225) 647-6811

CORRECTIVE ACTION PLAN

JAMES R. WILEY

Chairman Louisiana Legislative Auditor

BOB LAWREN

Co-Chairman

The Ascension Parish Communications District respectfully submits the following corrective action plan for the year ended December 31, 2000.

Name and address of independent public accounting firm:

KEVIN BALOGH

Secretary

Perlethwaite & Metterville, APAC

216 E. Choudryan

Gonzales, LA. 70737

VIC PALANCA

Treasurer

Audit period: January 1, 2000 - December 31, 2000

The findings from December 31, 2000 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned to the schedule.

JAY POCOCK

Board Member

FINDINGS - FINANCIAL STATEMENT AUDIT

R. BRUNSON

Board Member

COMPLIANCE WITH LAWS AND REGULATIONS

CHRIS MAYERSON

Board Member

00-02 Local Government Budget Act

Recommendation: The District should monitor actual expenditures and amend the budget when expenditures exceed five percent or more of budgeted amounts.

Action taken: An outside accountant has been hired to monitor actual expenditures in comparison with budgeted expenditures on a monthly basis.

This finding resulted from equipment costs incurred at year end, which were included from the amended budget prepared for December 31, 2000.

If the Louisiana Legislative Auditor has questions regarding this plan, please call Sheriff Jeffrey Wiley at (225) 611-4348.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Wiley".

Sheriff Jeffrey Wiley

Chairman



Ponchartraine & Netterville

Chartered Accountants
Accounting Office in Shreveport, City of the United States
www.pnps.com

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

Members of the Board of Commissioners
Acadian Parish Communications District
Orlando, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Acadian Parish Communications District, a component unit of the Acadian Parish Council, as of and for the year ended December 31, 2003, which collectively comprise Acadian Parish Communications District's basic financial statements and have issued our report thereon dated March 4, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Acadian Parish Communications District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as item 2003-02.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Acadian Parish Communications District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Acadian Parish Communications District's ability to record, process, summarize and report financial data consistent with the assertions of management in the basic financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 2003-01.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the basic 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the legislative auditor, the board, and management, and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:511, this report is distributed by the Legislative Auditor as a public document.

Pastelbaum & Mitchell

March 4, 2004