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TERMINATION COMMISSION DISTRICT #1
IN CONFORMITY WITH THE TERMINATION PARISH COUNCIL
ACTS, LOUISIANA
GENERAL FINANCIAL STATEMENTS
As of and For the Two Years Ended December 31, 1958

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or receiver, 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.

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TAMMARA COMMUNICATION DISTRICT #2
 (A COMPONENT UNIT OF THE TAMMARA WATER COUNCIL)
 PRITHI, LOUISIANA

As of and for the Two Years Ended December 31, 1998

TABLE OF CONTENTS

	<u>PERIOD</u>	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	-	1
GENERAL PURPOSE FINANCIAL STATEMENTS:		
Balance Sheet, December 31, 1998 - All Fund Types and Account Groups	B	2
General Fund: Statements of Revenues, Expenditures and Changes in Fund Balance	B	4
Statements of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	C	6
NOTES TO THE FINANCIAL STATEMENTS	-	8 - 14
SUPPLEMENTARY INFORMATION SCHEDULES:		
Schedule of Compensation Paid Board Members		17
OTHER REPORTS REQUIRED BY GOVERNMENT ACCOUNTING STANDARDS		
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Accounting Standards	-	20 - 20
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Accounting Standards	-	24 - 24

Durnin & James

MEMBER FIRM ACCOUNTANTS

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May 15, 1997

INDEPENDENT AUDITOR'S REPORT

Mr. James Rizzo, Chairman
and the Members of the Board of Commissioners
Tangipahoa Commission District #1
Boutte, Louisiana

We have audited the accompanying general purpose financial statements of the Tangipahoa Commission District #1, Boutte, Louisiana, a component unit of the Tangipahoa Parish Council, as of and for the two years ended December 31, 1996, as listed in the table of contents. These financial statements are the responsibility of the Tangipahoa Commission District #1's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Government Auditing Standards issued by the United States Comptroller General. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Tangipahoa Commission District #1, Boutte, Louisiana, as of December 31, 1996, and the results of its operations for the two years then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information schedule listed on the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Tangipahoa Commission District #1, Boutte, Louisiana. Such information has been subjected to the auditing procedure applied in the audit of the general purpose financial statements, and its inclusion is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

Durnin & James
DURNIN & JAMES, CPAs

GENERAL FINANCIAL STATEMENTS

Tangipahoa COMMUNICATION DISTRICT #1
 (A Component Unit of the Tangipahoa Parish Council)
 PRIMA, Louisiana

PERIOD: 8

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1998

	Governmental	Fiduciary	Account	Total
	Fund Types	Fund	Group	
	General	Agency Fund-	General	
	Fund	Imputed	Fund	
		Component		
		Unit		
		Program		
ASSETS				
Cash	204,000	\$ -	\$ -	204,000
Receivable:				
Telephone Charges	28,100	-	-	28,100
Deposits with Public Employees				
Benefit Services	-	2,948	-	2,948
Furniture, Fixtures & Equipment	-	-	52,750	52,750
Notes	-	-	18,235	18,235
Total Assets	232,100	2,948	70,985	306,033
LIABILITIES				
Accounts Payable	\$ 11,158	\$ -	\$ -	\$ 11,158
Accrued Payroll	7,804	-	-	7,804
Due to Deferred Compensation				
Plan Participants	-	2,588	-	2,588
Total Liabilities	\$ 18,962	\$ 2,588	\$ -	\$ 21,550
FUND EQUITY				
Investment in General Fund Assets	\$ -	\$ -	\$ 63,549	\$ 63,549
Fund Balance, Incorporated -				
Undesignated	268,631	-	-	268,631
Total Fund Equity	268,631	0	63,549	332,180
Total Liabilities				
and Fund Equity	\$218,238	\$2,588	\$ 63,549	\$304,375

The accompanying notes are an integral part of this statement.

Terrebonne Communication District #1
 is composed of the Terrebonne Parish Council
 and the Terrebonne Parish Board of Supervisors
 Terrebonne, Louisiana

PERIOD: 0

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE TWO YEARS ENDED DECEMBER 31, 1999

	<u>1999</u>	<u>1998</u>
REVENUES:		
Telephone Charges	\$598,171	\$575,165
Interest Earned	12,328	15,685
Other Income	2,582	3,321
TOTAL REVENUES	\$613,081	\$604,171
EXPENDITURES:		
Current Operating:		
Commissioners' Salaries	\$ -	\$ 818
Utilities	147,512	127,478
Special Taxes and Related	17,837	18,000
Supervisor Contract	-	-
Contract Labor	-	-
Vehicle	3,500	3,278
Office Supplies	3,357	3,671
Telephone and Line Charges	86,323	108,969
Professional Fees	-	5,750
Insurance	4,865	5,125
Maintenance and Repairs	228	1,754
Line Installation Charges	-	-
Shipping	-	-
Miscellaneous	12,820	2,380
Capital Outlay	<u>8,188</u>	<u>8,870</u>
TOTAL EXPENDITURES	288,385	281,750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 324,696	\$ 322,421
Fund Balance, Beginning	187,848	185,373
Fund Balance, Ending	\$512,544	\$507,794

The accompanying notes are an integral part of this statement.

Telephone Communications Services, Inc.
 A Corporate Unit of the Telephone Service Council
 Atlanta, Georgia

CONTENTS

GENERAL INFO

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND
 BALANCE - YEAR ENDED DECEMBER 31, 1956

FOR THE TWO YEARS ENDED DECEMBER 31, 1956

	December 31, 1956		December 31, 1955		December 31, 1954	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
REVENUES						
Telephone charges	\$283,000	86%	\$264,074	84.7%	\$211,200	86%
Interest income	10,000	3%	10,000	3%	10,000	3%
Other income	100	0%	1,000	0%	1,000	0%
Total Revenues	\$393,000	100%	\$375,074	100%	\$322,200	100%
EXPENSES						
Cost of Sales	\$185,000	47%	\$177,112	47%	\$157,000	49%
Depreciation	10,000	3%	11,415	3%	12,000	4%
Advertising	5,000	1%	3,000	1%	4,000	1%
Office Supplies	2,000	1%	1,000	0%	2,000	1%
Repairs and Maintenance	15,000	4%	4,215	1%	10,000	3%
Professional Fees	5,000	1%	4,000	1%	3,000	1%
Utilities	5,000	1%	2,000	0%	2,000	1%
Insurance & Repairs	5,000	1%	11,000	3%	1,000	0%
Low Inflation Charge	1,000	0%	300	0%	5,000	2%
Other	20,000	5%	20,000	5%	20,000	6%
Total Expenses	\$268,000	68%	\$262,542	70%	\$236,000	73%
Surplus (Deficiency) of Operating Fund	\$125,000	32%	\$112,532	30%	\$86,200	27%
Total Revenues, Expenses of Year	\$393,000	100%	\$375,074	100%	\$322,200	100%
Total Balance, Ending of Year	\$1,000,000		\$1,000,000		\$1,000,000	

The accompanying notes are an integral part of these statements.

Tangipahoa Commission District #3
 An Component Unit of the Tangipahoa Parish Council
 BOZIE, Louisiana

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 1990

Introduction

1.	Summary of Significant Accounting Policies	v
A.	Basis of Presentation	v
B.	Reporting Entity	v
C.	Fund Accounting	v - 9
D.	Basis of Accounting	9 - 9
E.	Budgets	9
F.	Encumbrances	9 - 10
G.	Cash and Cash Equivalents	10
H.	Inventories	10 - 11
I.	Prepaid Items	11
J.	Fixed Assets	11
K.	Compensated Absences	11 - 12
L.	Long-Term Obligations	12
M.	Total Changes on Statements	12
2.	Cash and Cash Equivalents	12
3.	Receivables	12
4.	Changes in Capital Fixed Assets	12
5.	Compensated Absences	12
6.	Notes	12
7.	Compensation Paid Board Members	12 - 14
8.	Deferred Compensation Plans	14

Telegraph Communication District #1
IN COMPLIANCE WITH THE TELEGRAPH PARISH COUNCIL
AMITO, LOUISIANA

NOTE TO THE FINANCIAL STATEMENTS

As of and for the Two Years Ended December 31, 1990

INTRODUCTION

The Telegraph Communication District #1 (hereafter referred to as Communication District #1) was created by an ordinance of the Telegraph Parish Council on June 28, 1988, according to LA& S.S. 12:1181-1184. Telegraph Communication District #1 is comprised of the entire Parish of Telegraph. At the time the Communication District was created, the local emergency agencies called for a study group before installing a Board of Commissioners and calling an election to levy a telephone service fee.

After a three year study of enhanced 911 service, the committee recommended that the Communication District Board of Commissioners be appointed and an election held none. On August 13, 1990, the Telegraph Parish Council adopted Ordinance No. 24 of 1990 amending Ordinance No. 80-85 Section III, establishing a Communication District to read that the members of the Board of Commissioners for the Communication District would be appointed in the following manner.

- 1 member nominated by the Parish governing authority
- 1 member nominated by the Telegraph Parish Sheriff's Office
- 1 member nominated by the Parish Hospital
- 1 member nominated by the Municipal Law Enforcement Agencies
- 1 member nominated by the Rural Fire Protection Districts
- 1 member nominated by the City Fire Protection Districts
- 1 member nominated by the ambulance services

On Tuesday, November 4, 1990, the directors of the Communication District passed an ordinance to levy a telephone service fee to implement 911 service to the citizens of Telegraph Parish. The Communication District presently has six full-time and seven part-time paid employees and maintains a full-time communications center in the Telegraph Parish Courthouse.

1. FORWARD OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Telegraph Communication District #1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

In the governing authority of the Parish, for reporting purposes, the Telegraph Parish Council is the financial reporting entity for Telegraph Parish. The financial reporting entity consists of all primary government (joint councils), its subsidiaries for which the primary government is

Thangipahou Communication District #3
(A Component Unit of the Thangipahou Parish Council)
AUG 18, 2013

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

financially accountable, and to other organizations for which nature and extent of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statements No. 14 established criteria for determining which component units should be considered part of the Thangipahou Parish Council for financial reporting purposes. The basic criteria for including a potential component unit with 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 Parish Council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Council.
2. Organizations for which the Parish Council does NOT appoint a voting majority but are financially dependent on the Parish Council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Parish Council appoints the board members and has approval over their taxing authority, the Communication District was determined to be a component unit of the Thangipahou Parish Council. The financial reporting entity. The accompanying financial statements present information only on the fund maintained by the Communication District and do not present information on the Parish Council. The general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Communication District uses funds and account groups to report on its financial position and the result of its operations.

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed

Telephone Commission District #1
15 Department Hall of the Telephone Parish Council
Bossier, Louisiana

NOTE TO THE FINANCIAL STATEMENTS CONTINUED

to provide accountability for certain assets and liabilities that are not recorded in the funds, because they do not directly affect net reportable available financial resources.

The various funds are grouped, in the financial statements in this report, into two generic fund types and one broad fund category as follows:

GOVERNMENTAL FUND TYPES

General Fund - The General Fund is the general operating fund of the Commission District. It is used to account for all financial resources except those required to be accounted for in another fund.

FIDUCIARY FUND TYPES

Agency Fund - The Agency Fund is established to ensure accurate asset liabilities and does not involve measurement of results of operations. Rather, this fund is used to account for assets held by the Commission District on behalf of those employees who participate in the Commission District's deferred compensation plan.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement bases applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying financial statements have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Telephone service fees are recorded in the year the fees are charged. Telephone service fees are charged monthly to the customer's bill by South Central Bell. South Central Bell remits the collections to the Commission District in the subsequent month.

Substantially all other revenues are recorded when received.

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

E. BUDGETS

The Commission District uses the following budget practices:

Terrebonne Communication District #1
18 Component Unit of the Terrebonne Parish Council
Belle, Louisiana

INDEX TO THE FINANCIAL STATEMENTS CONTINUED

1. The Communication District prepares its budget on the modified accrual basis of accounting in accordance with generally accepted accounting principles (GAAP). The Communication District adopted a budget for the General Fund for 1995 and 1996.
2. The communication district's treasurer prepares the proposed budget and submits same to the chairman and board of commissioners no later than fifteen days prior to the beginning of each fiscal year. The proposed budgets for 1995 and 1996 were presented to the Chairman and board of commissioners on November 15, 1994, and November 17, 1995, respectively.
3. A summary of the proposed budget is published in the official journal and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called. The proposed budgets for 1995 and 1996 were published in the official journal on November 24, 1994, and November 21, 1995, respectively.
4. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing. The public hearings on the proposed budgets for 1995 and 1996 were held on December 13, 1994, and December 20, 1995, respectively.
5. After the holding of the public hearing and completion of all actions necessary to finalize and implement the budget, the budget is adopted. The proposed budgets for 1995 and 1996 were adopted on December 21, 1994, and December 21, 1995, respectively.
6. Budgetary amendments require the approval of the Chairman and board of commissioners. The budget for 1995 was amended on September 28, 1995. The budget for 1996 was not amended.
7. All budgetary appropriations lapse at year-end.
8. Formal budgetary interdependence is not employed; however, periodic budget comparisons are made as part of interim reporting. Budgeted amounts included in the accompanying financial statements include the originally adopted budget amounts and any subsequent amendments.

F. ENCUMBRANCE

The Communication District does not utilize encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in term deposits with original maturities of 90 days or less. Under state law, the

Terrebonne Communication District #1
(A Component Unit of the Terrebonne Parish Council)
Terre, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

COMMUNICATION DISTRICT may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the communication district may invest in United States Bonds, Treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. INVENTORY

The Communication District uses the purchase method for accounting for supplies. Inventory supplies whereby expenditures are recognized when the items are purchased. The Communication District did not record any inventory at December 31, 1996.

I. PREPAID ITEMS

The Communication District did not record any prepaid items at December 31, 1996.

J. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group.

Public domain or infrastructures are not capitalized. Interest cost incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

K. COMPENSATED ABSENCE

The communication district has the following policy relating to vacation and sick leave:

All employees earn vacation time at the rate of two hours for each two week pay period worked. Employees may be employed for one full year before vacation time is available. Vacation time may not be carried forward and is lost if not taken. After three full years of service, vacation time is credited at the rate of 1.67 hours for each two week pay period worked. Unused vacation pay is paid upon termination.

After ninety days of employment, employees earn four hours of sick leave for each two week pay period worked. Unused sick leave is not paid under any circumstances.

Terrebonne Communication District #1
18 COMPTON HALL OF THE TERREBONNE PARISH COUNCIL
Lafayette, Louisiana

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

The cost of various leave privileges, computed in accordance with 1/1/84 California Section 404, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

C. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

D. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial positions or results of operations in conformity with generally accepted accounting principles. Neither is this data comparable to a consolidation.

3. CASH AND CASH EQUIVALENTS

At December 31, 1994, the Communication District had cash and cash equivalents (bank balances) totaling \$154,800, as follows:

Demand Deposits	\$ 34,000
Time Deposits	220,800
Total	454,800

The bank deposits are stated at cost, which approximates market. 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 in all cases 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. At December 31, 1994, the Communication District had \$154,800 in bank deposits (collateral bank balances).

These deposits are secured from risk as follows:

Bank balances	\$154,800
Federal deposit insurance	\$100,000
Unaffiliated Category II: Pledged securities	488,000
Total	742,800

Tangipahoa Communication District #1
 An Department Unit of The Tangipahoa Parish Council
 ABILE, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. RECEIVABLES

The receivables of \$24,170 at December 31, 1996, is as follows:

Class of Receivable	General Fund
Telephone Service Fees	\$ 24,170

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Furniture & Equipment	Vehs.	Total
Balance, January 1, 1996	\$ 48,888	\$ 10,796	\$ 59,684
Additions for the Year Ended:			
December 31, 1996	4,879	-	4,879
December 31, 1995	4,104	-	4,104
Retirements for the Year Ended:			
December 31, 1996	-	-	-
December 31, 1995	(4,879)	-	(4,879)
Balance, December 31, 1996	<u>\$ 53,792</u>	<u>\$ 10,796</u>	<u>\$ 64,588</u>

5. COMPENSATED ABSENCE

At December 31, 1996, the Communication District did not accrue unused vacation pay as the amount is not material.

6. LEASES

The Communication District records operating leases as current expenditures in its accompanying financial statements. The following is an analysis of significant operating leases at December 31, 1996:

On February 18, 1993, the Communication District entered into a 12 MONTH LEASE for public safety answering point equipment and service. The lease provides for rental of \$1,475 per month commencing February 18, 1993, through January 18, 1994 thereafter for \$1,875 per month until terminated.

Since the lease may be terminated at any time, the Communication District has no required future annual commitments under this lease.

7. COMPENSATION PAID BOARD MEMBERS

The Communication District compensated each board member \$18 per meeting not to

Tangipahoa Communication District #1
LA Department Unit of the Tangipahoa Parish Council
Lafayette, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

covered two meetings per month. The Communication District has no authority under LA-R.S. 48:1004-1006 to compensate board members.

B. DEFERRED COMPENSATION PLAN

The Communication District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Communication District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held in trust and made available to the employee or other beneficiary solely the property and rights of the Communication District without being restricted to the provisions of the benefits under the plan, subject only to the claims of the Communication District's general creditors. Participants' rights under the plan are equal to those of general creditors of the Communication District in an amount equal to the fair market value of the deferred account for each participant.

According to Article VII 3.40 of the plan document, the Communication District has no liability for losses under the plan except where it can be shown that fraud or wrongful taking has occurred. Deposits with Public Employees Benefits Services Corporation totaled \$2,848 at December 31, 1994, as reflected on Exhibit B.

SUPPLEMENTARY INFORMATION SCHEDULE

SCHEDULE OF CONTRIBUTION DATED 1960-1961

Telegraph Communication District #3
A Component Unit of the Telegraph Service Council
Amite, Louisiana

SUPPLEMENTARY INFORMATION SCHEDULE

As of and for the Year Ended December 31, 1955

COMPENSATION PAID BOARD MEMBERS

This schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1955 Session of the Louisiana Legislature.

During early 1955 each board member received compensation in the amount of \$25 per meeting for each meeting attended. Compensation was discontinued upon the advice of the auditor of the Communication District in accordance with the approval notes below.

Compensation was paid to board members as follows:

YEAR	AMOUNT
1955	\$410
1956	\$000

SPECIAL NOTE: The Communication District did not have statutory authority under its enabling legislation LSA-R.S. 33:9101-9104 to compensate board members. The Communication District has been advised to stop compensating the board members until authorized under LSA-R.S. 33:9021-9104.

See Auditor's report.

OVERSEAS SUBJECTS REQUIRED BY
COMMERCIAL AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STATEMENTS BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Durnin & James

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May 15, 1987

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL,
STRUCTURE REPORT ON AN ASPECT OF INTERNAL CONTROL
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

Mr. Louis Basso, Chairman
and the Members of the Board of Commissioners
Tangipahoa Communication District #3
Bellaire, Louisiana

We have audited the general purpose financial statements of the Tangipahoa Communication District #3, Bellaire, Louisiana, a component unit of the Tangipahoa Parish Council, for the two years ended December 31, 1986, and have issued our report thereon dated May 15, 1987.

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

The management of the Tangipahoa Communication District #3 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Communication District, for the two years ended December 31, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

TAMPIECOS COMMUNICATIONS DISTRICT #1

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters relating to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Accounting Applications

In applying our testing procedures to your accounting applications, we noted the following areas which need to be strengthened in an effort to increase internal control over your accounts:

2. Expenditures for Goods and Services and Accounts Payable

INITIATION OF INVOICES

Condition: During our audit and review of cash disbursements processing we noted instances in which approved purchase orders were not attached to the paid invoice. We also noted instances in which invoices were not initialed by board members documenting their approval for payment. Approved purchase orders and approval signatures are required for each expenditure to insure all invoices are properly approved and this approval is documented on the face of the invoice. The cause of this condition appears to be an oversight on the part of the management. The effect of this condition is that expenditures were paid without proper documentation of approval from the board.

Recommendation: We recommend approved purchase orders be attached to all invoices. We further recommend the Board document approval of all invoices prior to payment by initialed the face of each invoice.

Management's Response: In a letter dated November 4, 1988, the District stated that it has always had a policy which required that each board member must initial the face of each vendor invoice evidencing his approval of the expenditure as a valid expenditure for payment. Due to the size of the District and lack of availability of board members other than at regular weekly meetings, for regularly recurring expenditures which must be paid prior to the next regularly scheduled board meeting, the Secretary/Treasurer has authority to approve the expenditure for payment without the approval of each individual board member. In the future, all regularly recurring expenditures which are approved in advance by the Secretary/Treasurer will be listed as funds from member 1 and approved at the next regularly scheduled board meeting. Also, the paid invoices will be reviewed by each board member and initialed as a valid expenditure for payment.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the general purpose financial statements of Tampiecos Communications District, No. 1 for the year ended December 31, 1988.

LACK OF ORIGINAL SIGNATURE

Condition: During our audit and review of cash disbursements processing, we noted an expenditure which was a deviation from the Board's adopted policy and we felt was a possible compliance finding. On August 13, 1987, check number 2448 in the amount of \$3,131.45 was made payable to a paid employee of the Communication District who is a close one of the authorized check signers on this check. This expenditure was supported by six invoices from the paid employee but lacked proper approval from the Board. In addition, the signature of the primary authorized check signer, the Secretary/Treasurer of the Board, did not appear to be authentic. The chairman of the Board has acknowledged that the Board did not review or approve this expenditure. Additionally, the Secretary/Treasurer has acknowledged that his signature was not authentic. The employee has acknowledged signing the Secretary/Treasurer's name to the check.

Recommendation: We referred the Board forward this finding to the Louisiana Legislative Auditor and the District Attorney for the Twenty-First Judicial District Court for further evaluation.

Management's Response: In a letter dated November 8, 1987, the chairman of the Board indicated that the Louisiana Legislative Auditor and the District Attorney for the Twenty-First Judicial District Court were both notified in writing on July 17, 1987 that the auditors had discovered a potential compliance finding. This notification was required by the terms of the engagement agreement with the firm of Durbin & James, CPA's dated January 2, 1987, which was approved by the Louisiana Legislative Auditor. At the same time, the paid employee was placed on leave without pay. As a result of this possible compliance finding, the Board engaged the firm of Durbin & James, CPA's to perform a special agreed-upon procedures examination. The results of the special agreed-upon procedures examination were accepted by the Board on November 21, 1987. The findings of the report were forwarded to the Louisiana Legislative Auditor and the District Attorney for the Twenty-First Judicial District for further evaluation.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended solely for the use of management, and the Louisiana Legislative Auditor, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Board of Commissioners of the Telephone Communication District #1, White, Louisiana, is a matter of public record.

Respectfully submitted,

Durbin & James
 DURBIN & JAMES CPAs

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN ASSET OF GENERAL PURPOSE
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT-FINANCIAL STANDARDS

Durnin & James

~~—CERTIFIED PUBLIC ACCOUNTANTS—~~

John S. Durnin, CPA
James E. James, CPA
16 Professional Center

Francis B. Mathews, CPA
Riverside Center, CPA

Mc 14
Accountants of
Louisiana, Inc.

Mc 14
State of Louisiana
Chartered Accountants

May 15, 1997

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN ASSESS OF GENERAL PURPOSE
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Mr. James Kings, Chairman
and the Members of the Board of Commissioners
Terrebonne Commission District #1
Lafite, Louisiana

We have audited the general purpose financial statements of the Terrebonne Commission District #1, Lafite, Louisiana, a component unit of the Terrebonne Parish Council, for the two years ended December 31, 1996, and have issued our report thereon dated May 15, 1997.

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

Compliance with laws, regulations, contracts, and grants applicable to the Terrebonne Commission District #1 is the responsibility of the Terrebonne Commission District #1's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Terrebonne Commission District #1's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in laws, regulations, contracts, or grants, that cause us to conclude that the aggregation of misstatements resulting from those failures or violations is material to the financial statements. The results of our tests of compliance disclosed the following material instances of noncompliance.

COMPLIANCE WITH STATE LAW

Expenditure Restriction Laws

The Commission DISTRICT #1 did NOT comply with certain expenditure restrictions requirements imposed by state law. Expenditure restriction requirements applicable to the Commission District are specified in state law, Louisiana Revised Statutes (LSA-R.S.) 23:8100-8105. The pertinent parts of the law and the manner in which the Commission District failed to comply are as follows:

LOUISIANA COMMUNICATIONS DISTRICT #1

State law requires that members serving on boards of special districts created by state law may be compensated only if authorized by the state statute creating the district. The Communication District was created by LAH-R.S. 33:9201-9100, which contains no authorization to pay the board of commissioners for service on the board.

Findings: The Communication District paid compensation to the board members in the amount of \$80 per meeting not to exceed two meetings per month. The compensation paid to the board members during 1990 totaled \$910. No compensation was paid to board members during 1989. The Communication District had no authority under LAH-R.S. 33:9101-9100 to pay compensation to board members.

Recommendation: The Communication District should stop paying compensation to board members until authorized by state law.

Management's Response: In a letter dated November 8, 1989, the District stated that the board was not aware that the enabling legislation creating the District did not allow for payment of compensation to board members, until it was pointed out as the result of an audit of the fiscal year ended December 31, 1989. The board immediately discontinued payment of compensation to board members at that time. The board will not pay compensation to board members until the enabling legislation can be changed allowing for the payment of compensation.

Audit Report Filing Requirements

The communication District did not comply with certain audit report filing requirements imposed by state law. Audit report filing requirements applicable to the Communication District are specified in state law, Louisiana Revised Statutes LAH-R.S. 1 24:512(A) (a). The pertinent parts of the law and the manner in which the Communication District failed to comply is as follows:

State law requires that audits be completed and transmitted to the Louisiana Legislative Auditor within six months of the close of the entity's fiscal year.

Findings: The communication District did not complete and transmit a copy of the audit report for the two years ended December 31, 1989, to the Louisiana Legislative Auditor by June 30, 1990. Departments in control in this area to make sure the required audit is completed in a timely manner. This condition occurred because during the course of the audit the auditors discovered a potential compliance finding which resulted in an agreed-upon procedures examination. Upon discussion with representatives of the Louisiana Legislative Auditor, it was determined that the audit would be completed after the completion of the agreed-upon procedures examination. As a result, this audit report was not filed timely and places the Communication District in non-compliance with state law.

Recommendation: We recommend the Communication District retain the services of a certified public accountant to conduct any required audits prior to the end of the fiscal year to be examined. This would allow the auditor six months to complete the audit and deliver the report. Additionally, we recommend the communication District provide the necessary records as soon as feasible after the end of the fiscal year.

Management's Response: In a letter dated November 8, 1989, the District stated that the board was aware that state law requires that audits be completed and transmitted to the Louisiana Legislative Auditor within six months of the close of the year. However, during the course of the audit the auditors discovered a potential compliance finding which

Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS

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David L. Jones, CPA
78 National Corporate

Metairie
American Institute of
Certified Public Accountants

Charles D. Mahara, CPA
Ryan C. Clancy, CPA

Metairie
New Orleans Chapter
Certified Public Accountants

November 26, 1997

Mr. James Blain, CHAIRMAN
and the Members of the Board of Commissioners
Tangipahoa Communication District #2
Amite, Louisiana

We have audited the general purpose financial statements of the Tangipahoa Communication District #2, a component unit of the Tangipahoa Parish Council, for the year ended December 31, 1996, and have issued our report thereon dated May 18, 1997. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated January 3, 1997, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the general purpose financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defractions, may occur and not be detected by us.

In part of our audit, we considered the internal control structure of the Tangipahoa Communication District #2. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control structure.

In part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Tangipahoa Communication District #2's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Tangipahoa Communication District #2 are described in Note 3 to the general purpose financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 1996. We noted no transactions related to the Tangipahoa Communication District #2

during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, of transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the general purpose financial statements prepared by management and are based on management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the general purpose financial statements and because of the possibility that future events affecting them may differ significantly from management's current judgments. There were no significant accounting estimates made in relation to the general purpose financial statements taken as a whole.

Significant Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the general purpose financial statements that, in our judgment, may not have been detected except through our auditing procedures. Audit adjustments may include those proposed by us but not recorded by the Tampa Bay Communication District #1 that could potentially cause future financial statements to be materially misstated, even though we have concluded that such adjustments are not recorded to the current financial statements.

We proposed several audit adjustments related to accounts receivable and accounts payable. The corrections were not considered material in relation to the individual audited financial statements of the Tampa Bay Communication District #1 taken as a whole. The District has agreed to the proposed audit adjustments and will record the adjustments in the accounting records of the Tampa Bay Communication District #1 for the year ended December 31, 1988.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the general purpose financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Accountants

To the best of our knowledge, management has not consulted with or obtained opinions from other independent accountants during the past year that are subject to the requirements of Statement on Auditing Standards No. 85, "Reports on the Application of Accounting Principles."

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing our audit.

Thurgood Commission District #2
November 18, 1987
Page Three

This report is for the information of management, the Louisiana Legislative Auditor. This
restriction is not intended to limit the distribution of this report which, upon
acceptance by the Board of Commissioners of the Thurgood Commission District #2, is
a matter of public record.

Respectfully submitted,


DEVIN E. JAMES CIB's

DPC/tdm