

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined balance sheet - governmental fund type and account group	4
Statement of revenues, expenditures and changes in fund balance - budget (GAAP basis) and actual - all governmental fund types	5
Notes to financial statements	4-9
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Internal Control Structure Based on an Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards	11-13
Independent Auditor's Report on Compliance Based on an Audit of Component Unit Financial Statements Performed in Accordance With <u>Government Auditing Standards</u>	13-15

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EVANGELINE PARISH COMMUNICATIONS DISTRICT
Vine Place, Louisiana

Financial Report

Year Ended December 31, 1966

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

Release Date JUL 05 1967 J

STATE OF LOUISIANA
LEGISLATIVE AUDITOR
BATON ROUGE, LOUISIANA

Recommendation:

The District should properly document in the form of minutes all actions taken to adopt and implement the budget for an ensuing fiscal year as required under the Louisiana Local Government Act.

Response:

The District agreed to properly document the adoption of the annual operating budget as required by state statute.

Efficiency of Pledged Securities

Finding:

The Evangeline Parish Commissioners District did not have adequate securities pledged for deposits in accordance with LRS 19:1223.

Recommendation:

The District should ensure that deposits at their bank are properly insured with an adequate pledge of securities.

Response:

The District agreed to ensure all deposits with adequately pledged securities as required by State Statutes.

We considered these instances of non-compliance in forming our opinion on whether the general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 18, 1997 on these general purpose financial statements.

This report is intended for the information of the Board of Commissioners and Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Dunnell, Sikes, Kolder, Frederick & Rainey
A Corporation of Certified Public Accountants

Willis Fitts, Louisiana
June 10, 1997

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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MEMO
Report to District, 05/11/99

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Independent Auditor's Report on Compliance
Based on an Audit of Component Unit Financial
Statements Performed in Accordance With
Government Auditing Standards

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The President and Members of
the Board of Commissioners
Evangeline Parish Communications District
Vidie Pointe, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Communications District, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 10, 1999.

We 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 general purpose financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Evangeline Parish Communications District is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws and regulations. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards.

Requirements to adopt budget

Finding:

The District failed to comply with certain provisions of Revised Statute 33:1408 of the Louisiana Local Government Budget Act when it failed to adequately document actions taken to adopt and otherwise finalize and implement the budget for the ensuing fiscal year.

MEMORANDUM
TO THE BOARD OF COMMISSIONERS
FROM THE AUDITORS
DATE: 05/11/99

Evangeline Parish Communications District
Witte Place, Louisiana

Notes to Financial Statements

411 Summary of Significant Accounting Policies

The Evangeline Parish Communications District (hereafter referred to as the "District") has been created by and in accordance with provisions of Louisiana Revised Statute Title 33, Chapter 33, Section 9181.9106 for the purpose of establishing an Enhanced Emergency 911 Service.

The Evangeline Parish Communications District is a component unit of the Evangeline Parish Policy Jury, the primary government. The Commissioners of the Communications District are appointed by the Evangeline Parish Policy Jury. The component unit financial statements of Evangeline Parish Communications District only includes funds and activities that are within the general oversight responsibility of the District.

A. Basis of Presentation

The accounting and reporting policies of the District conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the industry audit guide, Public of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

B. Financial Reporting Entity

This report includes all funds which are controlled by or dependent on the District and legislative branches (the President and Board of Commissioners). Control by or dependence on the District was determined on the basis of general oversight responsibility.

C. Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which are considered a separate accounting entity. The operations of the funds are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are accounted for in an individual fund based upon the purposes for which they are to be spent and the means by which spending activities are conducted. The fund presented in the financial statements is described as follows:

DARNALL, SIKES, KOLDER, FREDERICK & RAINERY

a corporation in common stock organization

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INDEPENDENT AUDITOR'S REPORT

The President and Members of
the Board of Commissioners
Evangelical Parish Communications District
Villie Plantz, Louisiana

We have audited the accompanying general purpose financial statements of the Evangelical Parish Communications District, a common stock unit of the Evangelical Parish Parish Jury, as of and for the year ended December 31, 1966. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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 Evangelical Parish Communications District and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 10, 1967 on our consideration of the Evangelical Parish Communications District's internal control structure and a report dated June 10, 1967 on the Evangelical Parish Communications District's compliance with laws and regulations.

MEMPHIS
MEMPHIS, TENNESSEE
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MEMPHIS, TENNESSEE

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed a qualified opinion on the financial statements of the Evangelical Parish Communications District due to the omission of the statements of revenues, expenditures, and changes in fund balance, budget and actual.

Darvall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Ville Platte, Louisiana

June 20, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

DARNALL, SIKES, KOLDER, FREDERICK & RAINY

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

The President and members of
the Board of Commissioners
Evangelical Parish Communications District
Wills Flairie, Louisiana

During our audit of the financial statements of the Evangelical Parish Communications District, we of and for the year ended December 31, 1996, we noted certain areas in which improvements in the accounting system and financial practices may be desirable. Therefore, we submit the following suggestions for your consideration:

- (1) In accordance with SSA-B.S. 38:1108, an annual budget for the general fund should be adopted in order to facilitate financial analysis and monitor operations. Evidence of the budget adoption should be documented in the minutes of the meeting at which the adoption took place.
- (2) A Form 1099 should be issued to any individuals for whom the District contracts services in excess of \$100 per year.
- (3) In accordance with SSA-B.S. 38:1204, certificates should be adequately pledged for all deposits.

In conclusion, we would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing any of our suggestions, please feel free to contact us.

Darnall, Sikes, Kolder, Frederick & Rainy

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

Wills Flairie, Louisiana
June 20, 1997

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Barringer Parish Commissioners District
Villie Plante, Louisiana
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996
With Comparative Actual Amounts for the Year Ended December 31, 1995

	1996		Variance - Favorable (Disadvantage)	1995 Actual
	Budget	Actual		
Revenues:				
Ad valorem tax	\$ 83,800	\$ 83,140	\$ 660	\$ 83,381
Telephone surcharges	140,800	147,538	6,738	142,413
Miscellaneous	500	329	171	88
Interest on deposits	3,800	33,833	30,033	5,750
Total revenues	<u>231,300</u>	<u>264,838</u>	<u>33,538</u>	<u>237,312</u>
Expenditures:				
Current -				
Advertising	300	-	300	144
Audit expense	3,500	4,993	(1,493)	2,913
Consulting fees	10,000	4,800	5,200	23,708
Dues and subscriptions	300	84	216	118
Election expense	-	-	-	7,913
Insurance	3,000	3,469	(469)	1,677
Miscellaneous	100	2,968	(2,868)	48
Education	-	1,054	(1,054)	-
Rent	-	1,565	(1,565)	-
Office	3,500	3,386	114	2,873
Postage	400	1,644	(1,244)	294
Supplies	2,000	1,313	687	1,050
Telephone	4,000	3,883	117	3,389
Accounting	-	2,400	(2,400)	-
Salaries & related benefits	60,000	67,974	(7,974)	35,000
Printing	-	2,949	(2,949)	-
Capital outlay -				
Equipment	3,000	3,420	(420)	23,076
Total expenditures	<u>81,900</u>	<u>108,984</u>	<u>(27,084)</u>	<u>101,793</u>
Excess of revenues over expenditures	<u>149,400</u>	<u>155,854</u>	<u>6,454</u>	<u>135,519</u>
Fund balance, beginning of year	<u>267,515</u>	<u>267,515</u>	<u>-</u>	<u>83,337</u>
Fund balance, end of year	<u>\$481,715</u>	<u>\$412,669</u>	<u>\$ 69,046</u>	<u>\$267,515</u>

The accompanying notes are an integral part of this statement.

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 statement and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming 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.

Independent Segregation of Accounting Functions

Finding:

Due to the small number of employees the District did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

His response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements 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.

The 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. However, we believe the reportable condition described above to be a material weakness.

This report is intended for the information of the Board of Commissioners and Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Burnell, Baker, Kolder, Frederick & Rainey
A Corporation of Certified Public Accountants

Bills Place, Louisiana
June 18, 1983

EVERGLADE SWAMP COMMUNICATIONS DISTRICT
Witts Flatts, Louisiana

Notes to Financial Statements (Continued)

General Fund

The General Fund is used to account for all financial resources of the District. General operating expenditures are paid from this fund.

D. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

E. 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 District's records are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as per current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

F. Budgetary Accounting

A budget for the General Fund was prepared but not formally adopted in accordance with LSA-R.S. 39:188, cited as the "Louisiana Local Government Budget Act."

G. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

(C) Interest-Bearing Deposits

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

EPISCOPAL PARISH COMMUNICATIONS DISTRICT
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

In certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the District had cash and interest-bearing deposits (bank balances) totaling \$298,805 as follows:

Demand Deposits	\$ 18,875
Time Deposits	<u>280,000</u>
Total	<u>\$298,875</u>

These 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 financial agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the financial agent bank. These securities are held in the name of the pledging financial agent bank in a holding or custodial bank that is normally acceptable to both parties. Deposit balances (bank balances) at December 31, 1996, were uncollateralized in the amount of \$53,338 as follows:

Bank balances	\$104,316
Federal deposit insurance	<u>268,000</u>
Uncollateralized bank balances	<u>\$ 81,316</u>

(3) Ad Valorem Taxes

Ad valorem taxes are collected and remitted to the District by the Evangeline Parish Sheriff's office. Billed taxes became delinquent on January 1 of the following year.

For the year ended December 31, 1996, taxes of 1.00 millia were levied on property with assessed valuations totaling \$87,868,360.

Total taxes levied in 1996 were \$90,868. Taxes receivable were \$82,775 at December 31, 1996.

(4) Board of Commissioners' Compensation

No per diem or other compensation was paid to commissioners of the Evangeline Parish Communications District for the year ended December 31, 1996.

EVANGELINE PARISH COMMUNICATIONS DISTRICT
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

(4) Pension Plan

The Evangeline Parish Communications District participates in the Parochial Employees Retirement System of Louisiana. The System provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and assessed by Louisiana State Statute. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employee's Retirement System, P.O. Box 14819, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 5.5 percent of their annual covered salary and the District is required to contribute at the statutory rate of 5.8 percent of annual covered payroll. The District's contributions to the system for the year ended December 31, 1994 amounted to \$2,848, equal to the required contribution.

(5) General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance December 31, 1993	ADDITIONS	DEDUCTIONS	Balance December 31, 1994
Furniture, fixtures and equipment	\$12,979	\$3,834	\$ -	\$16,813
Automobile	8,825	-	-	8,825
Total general fixed assets	\$21,804	\$3,834	\$ -	\$25,638

(7) Litigation

There is no litigation pending against the Evangeline Parish Communications District as of December 31, 1994.

INTERNAL CONTROL AND COMPLIANCE

DARNALL, SINES, KOLDER, FREDERICK & RAINEY

INCORPORATED IN THE STATE OF MISSISSIPPI

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Independent Auditor's Report on Internal Control Structures Based on an Audit of Component Unit Financial Statements Prepared in Accordance With Government Auditing Standards

The President and Members of
The Board of Commissioners
Evangelical Parish Communications District
Bilbo Plant, Louisiana

We have audited the general purpose financial statements of the Evangelical Parish Communications District, a component unit of the Evangelical Parish Police Jury, for the year ended December 31, 1998 and have issued our report thereon dated June 18, 1999.

We 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 general purpose financial statements are free of material misstatement.

The Commissioners of the Evangelical Parish Communications District are responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the commissioners are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide the commissioners 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 general purpose 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 may 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 Evangelical Parish Communications District for the year ended December 31, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the

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Evangelina Parish Communications District
Villie Platte, Louisiana

Combined Balance Sheet - All Governmental Fund Types and Account Group
December 31, 1998

	Governmental Fund Type	Business Group General Fund	Totals	
	General	Annex	1998	1999
ASSETS				
Cash and interest-bearing deposits	\$289,875	\$ -	\$289,875	\$144,845
Revenue receivable	114,243	-	114,243	180,855
Fixed assets	-----	25,326	25,326	25,829
Total assets	\$414,118	\$25,326	\$439,443	\$351,529
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 1,838	\$ -	\$ 1,838	\$ 1,589
Fund equity and other credits:				
Investment in general fixed assets	-	25,326	25,326	25,829
Fund balance - unreserved, undesignated	412,280	-----	412,280	342,515
Total fund equity and other credits	412,280	25,326	437,606	368,844
Total liabilities and fund equity	\$414,118	\$25,326	\$439,443	\$351,529

The accompanying notes are an integral part of this statement.