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**EVANGELINE PARISH COMMUNICATIONS DISTRICT**  
Ville Platte, Louisiana

Financial Report

Year Ended December 31, 1998

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 7-28-99

Receipt Acknowledged  
Legislative Auditor

By L. Lovgren

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**MANAGEMENT LETTER**

The President and Members of  
the Board of Commissioners  
Evangeline Parish Communications District  
Ville Platte, Louisiana

During our audit of the financial statements of the Evangeline Parish Communications District for the year ended December 31, 1998, we noted a certain area in which improvement in the financial practices of the District should be considered.

Procedures should be implemented to ensure that the requirements of the LA Local Government Budget Act, including LSA-R.S. 39:1304-1307 are followed.

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

**Kolder, Champagne, Slaven & Rainey, LLC**  
Certified Public Accountants

Ville Platte, Louisiana  
April 27, 1999

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## INDEPENDENT AUDITORS' REPORT

The President and Members of  
the Board of Commissioners  
Evangeline Parish Communications District  
Ville Platte, Louisiana

We have audited the accompanying 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, as listed in the table of contents. 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. 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. 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 Evangeline 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 April 27, 1999 on our consideration of the Evangeline Parish Communications District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations and contracts.

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 an unqualified opinion on the financial statements of the Evangeline Parish Communications District.

*Kolder, Champagne, Slaven & Rainey, LLC*  
Certified Public Accountants

Ville Platte, Louisiana  
April 27, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

Evangeline Parish Communications District  
Ville Platte, Louisiana

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

	Governmental Account Group		Totals	
	Fund	General Fixed	(Memorandum Only)	
	Type	Assets	1998	1997
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$152,037	\$ -	\$152,037	\$355,753
Revenue receivable	120,139	-	120,139	103,794
Fixed assets	-	247,847	247,847	133,239
 Total assets	 \$272,176	 \$247,847	 \$520,023	 \$592,786
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$ 29,564	\$ -	\$ 29,564	\$ 18,911
Fund equity and other credits:				
Investment in general fixed assets	\$ -	\$247,847	\$247,847	\$133,239
Fund balance - unreserved, undesignated	242,612	-	242,612	440,636
Total fund equity and other credits	242,612	247,847	490,459	573,875
 Total liabilities and fund equity	 \$272,176	 \$247,847	 \$520,023	 \$592,786

The accompanying notes are an integral part of this statement.

Evangelinc Parish Communications District  
 Ville Platte, Louisiana  
 General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance -  
 Budget (GAAP Basis) and Actual  
 Year Ended December 31, 1998  
 With Comparative Actual Amounts for the Year Ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
<b>Revenues:</b>				
Ad valorem tax	\$ 83,000	\$ 97,346	\$14,346	\$ 86,202
Telephone surcharges	163,000	179,499	16,499	171,838
Miscellaneous	100	8,076	7,976	8,604
Interest on deposits	5,000	2,362	(2,638)	14,349
Total revenues	<u>251,100</u>	<u>287,283</u>	<u>36,183</u>	<u>280,993</u>
<b>Expenditures:</b>				
<b>Current -</b>				
Advertising	200	1,398	(1,198)	172
Auto expense	3,500	2,431	1,069	1,820
Bank charges	-	219	(219)	-
Consulting fees	5,000	-	5,000	4,000
Dues and subscriptions	200	566	(366)	245
Repairs and maintenance	28,320	5,949	22,371	1,523
Insurance	4,000	4,498	(498)	3,934
Miscellaneous	1,100	2,013	(913)	263
Seminar/Convention	7,500	3,927	3,573	1,875
Equipment lease	40,000	39,334	666	-
Office	8,500	5,091	3,409	7,963
Postage	400	2,562	(2,162)	2,147
Supplies	16,171	16,661	(490)	35,582
Telephone	12,000	6,974	5,026	19,297
Professional fees	4,500	8,360	(3,860)	3,000
Salaries & related benefits	135,000	126,974	8,026	58,816
Pension	-	2,971	(2,971)	2,872
Other	140,000	140,441	(441)	-
<b>Capital outlay -</b>				
Vehicles	-	-	-	18,108
Equipment	115,000	102,773	12,227	42,945
Building improvements	15,000	12,165	2,835	48,283
Total expenditures	<u>536,391</u>	<u>485,307</u>	<u>51,084</u>	<u>252,845</u>
Excess of revenues over expenditures	(285,291)	(198,024)	87,267	28,148
Fund balance, beginning of year	<u>440,636</u>	<u>440,636</u>	-	<u>412,488</u>
Fund balance, end of year	<u>\$155,345</u>	<u>\$242,612</u>	<u>\$87,267</u>	<u>\$440,636</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH COMMUNICATIONS DISTRICT  
Ville Platte, Louisiana

*Notes to Financial Statements*

(1) 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 31, Section 9101-9106 for the purpose of establishing an Enhanced Emergency 911 Service. The District's board consists of seven members who are appointed by the Evangeline Parish Police Jury and serve four year terms. Board members receive no compensation.

A. Basis of Presentation

The accompanying general purpose financial statements of the Evangeline Parish Communications District 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. 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.

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 Police 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.

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 controlled. The fund presented in the financial statements is described as follows:

General Fund

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



EVANGELINE PARISH COMMUNICATIONS DISTRICT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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

E. Budgetary Accounting

A budget for the General Fund was prepared but the requirements of LSA-R.S. 39:1304-1307 "Louisiana Local Government Budget Act" were not allowed.

F. Interest-Bearing Deposits

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

G. 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.

H. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District as an extension of formal budgetary integration in the funds.

(2) 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 in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the District had cash and interest-bearing deposits (book balance) totaling \$152,037 as follows:

Demand deposits	\$ 24,582
Savings deposits	<u>127,455</u>
Total	<u>\$152,037</u>

EVANGELINE PARISH COMMUNICATIONS DISTRICT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balance) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. 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. Deposit balances (bank balances) at December 31, 1998, are secured as follows:

Bank Balances	<u>\$151,670</u>
Federal deposit insurance	\$124,215
Pledged securities	<u>27,455</u>
Total federal insurance and	<u>\$151,670</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, 1998, taxes of 1.00 mills were levied on property with assessed valuations totaling \$96,596,430.

Total taxes levied in 1998 were \$96,596. Taxes receivable were \$94,057 at December 31, 1998.

(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, 1998.

(5) Intergovernmental Agreements

The Evangeline Parish Communications District contracts with the Evangeline Parish Police Jury and the Evangeline Parish Sheriff's Department in a intergovernmental agreement in which the Police Jury and Sheriff provide all employees necessary to operate the District. The District subsequently reimburses the Police Jury and Sheriff for all salaries and related benefits, including payroll taxes, insurance and pension.

EVANGELINE PARISH COMMUNICATIONS DISTRICT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(6) General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>December 31, 1997</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 1998</u>
Furniture, fixtures and equipment	\$ 56,853	\$102,773	\$ 331	\$159,295
Automobile	28,103	-	-	28,103
Building and improvements	<u>48,283</u>	<u>12,166</u>	<u>-</u>	<u>60,449</u>
 Total general fixed assets	 <u>\$133,239</u>	 <u>\$114,939</u>	 <u>\$ 331</u>	 <u>\$247,847</u>

(7) Litigation

There is no litigation pending against the Evangeline Parish Communication District at December 31, 1998.

**INTERNAL CONTROL AND COMPLIANCE**

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The President and Members of  
the Board of Commissioners  
Evangeline Parish Communications District  
Ville Platte, 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 April 27, 1999. We conducted our audit in accordance with generally accepted auditing standards 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 Evangeline Parish Communications District's general purpose 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 no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted a certain immaterial instance of noncompliance that we have reported to the management of Evangeline Parish Communications District in a separate letter dated April 27, 1999.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Evangeline 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 general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 Evangeline Parish Communications District's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition noted is described as item number 98-3 in the accompanying summary schedule of current and prior year audit findings.

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 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. 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 the reportable condition described above is a material weakness.

This report is intended solely for the information of the Board of Commissioners and management and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Rainey, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
April 27, 1999

EVANGELINE PARISH COMMUNICATIONS DISTRICT  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan  
For the Year Ended December 31, 1998

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
Management Letter:						
98-1	1995	The District failed to comply with certain provisions of the Louisiana Local Government Budget Act when it did not adequately document actions taken to adopt and otherwise finalize and implement the budget for the ensuing fiscal year.	No	The District agrees to follow all requirements of the LA Local Government Budget Act, including LSA-R.S. 39:1304-1307.	Kent Fontenot	12/31/99
98-2	1997	The District did not issue 1099's to individuals with whom the District contracted services.	Yes	N/A	Kent Fontenot	N/A
Internal Control:						
98-3	1995	Due to the small number of employees, the District did not have adequate segregation of functions within the accounting system.	No	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.	Kent Fontenot	N/A