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**EVANGELINE PARISH  
COMMUNICATIONS DISTRICT**

Financial Report

Year Ended December 31, 2003

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

Release Date 7-14-04

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## INDEPENDENT AUDITORS' REPORT

\* A Professional Accounting Corporation

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

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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. 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 opinions.

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

For the year ended December 31, 2003, the Communications District has implemented GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Communications District's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Communications District also implemented GASB Statement No.

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37, Basic Financial Statements – And Management’s Discussion and Analysis – For State and Local Governments: Omnibus, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.

In accordance with Government Auditing Standards, we have also issued a report dated April 13, 2004, on our consideration of the Communications District’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

The required supplementary information on page 21 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Evangeline Parish Communications District has not presented management’s discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Communications District’s basic financial statements. The accompanying financial information listed as “Other Supplementary Information” in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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 & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
April 13, 2004

**BASIC FINANCIAL STATEMENTS**



**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

Evangeline Parish Communications District  
Ville Platte, Louisiana

Statement of Net Assets  
December 31, 2003

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and interest-bearing deposits	\$ 518,360
Receivables, net	<u>130,592</u>
Total current assets	648,952
Noncurrent assets:	
Capital assets, net	<u>162,467</u>
Total assets	<u>811,419</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts and other payables	<u>9,773</u>
<b>NET ASSETS</b>	
Invested in capital assets	162,467
Unrestricted	<u>639,179</u>
Total net assets	<u>\$ 801,646</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Communications District  
Ville Platte, Louisiana

Statement of Activities  
For the Year Ended December 31, 2003

Activities	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Changes in Net Assets Governmental Activities
Governmental activities:			
General government	\$ 347,058	\$ 271,604	\$ (75,454)
General revenues:			
Ad valorem taxes			100,753
Interest and investment earnings			9,766
Miscellaneous			2,128
Total general revenues			112,647
Change in net assets			37,193
Net assets - December 31, 2002			764,453
Net assets - December 31, 2003			\$ 801,646

The accompanying notes are an integral part of the basic financial statements.



**FUND FINANCIAL STATEMENTS (FFS)**

Evangeline Parish Communications District  
Ville Platte, Louisiana

Comparative Balance Sheet - Governmental Fund  
December 31, 2003 and 2002

	<u>General Fund</u>	
	<u>2003</u>	<u>2002</u>
<b>ASSETS</b>		
Cash and interest-bearing deposits	\$ 518,360	\$ 481,261
Revenue receivable	<u>130,592</u>	<u>132,485</u>
Total assets	<u>\$ 648,952</u>	<u>\$ 613,746</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 9,773	\$ 15,171
<b>Fund balance:</b>		
Unreserved, undesignated	<u>639,179</u>	<u>598,575</u>
Total liabilities and fund balance	<u>\$ 648,952</u>	<u>\$ 613,746</u>

The accompanying notes are an integral part of the basic financial statements.

**Evangeline Parish Communications District  
Ville Platte, Louisiana**

**Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Assets  
December 31, 2003**

<b>Total fund balance for the governmental fund at December 31, 2003</b>		<b>\$ 639,179</b>
<b>Cost of capital assets at December 31, 2003</b>	<b>\$ 280,299</b>	
<b>Less: Accumulated depreciation</b>	<b><u>(117,832)</u></b>	<b><u>162,467</u></b>
<b>Total net assets of governmental activities at December 31, 2003</b>		<b><u>\$ 801,646</u></b>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Communications District  
Ville Platte, Louisiana

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Governmental Fund  
For the Years Ended December 31, 2003 and 2002

	General Fund	
	2003	2002
<b>Revenues:</b>		
Ad valorem tax	\$ 100,753	\$ 108,332
Telephone surcharges	184,306	193,448
Cellular surcharges	87,298	74,385
Miscellaneous	2,128	5,809
Interest on deposits	<u>9,766</u>	<u>12,852</u>
Total revenues	<u>384,251</u>	<u>394,826</u>
<b>Expenditures:</b>		
Current -		
Advertising	4,350	130
Auto expense	1,983	2,222
Bank charges	34	12
Dues and subscriptions	847	2,592
Repairs and maintenance	11,703	7,136
Insurance	5,383	4,906
Miscellaneous	1,534	530
Seminar/convention	6,373	4,289
Equipment lease	64,760	57,507
Office	6,010	3,350
Postage	309	1,240
Supplies	3,603	6,656
Telephone	12,090	7,830
Professional fees	3,200	3,750
Salaries and related benefits	193,344	178,264
Pension expense	3,406	3,389
Capital outlay	<u>24,718</u>	<u>29,093</u>
Total expenditures	<u>343,647</u>	<u>312,896</u>
Excess of revenues over expenditures	40,604	81,930
Fund balance, beginning of year	<u>598,575</u>	<u>516,645</u>
Fund balance, end of year	<u>\$ 639,179</u>	<u>\$ 598,575</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Communications District  
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2003

Total net change in fund balances for the year ended December 31, 2003 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$40,604
Add: Capital outlay costs which are considered as expenditures on Statement	\$ 24,718
Less: Net effect of capital assets disposed of during year ended December 31, 2003	(1,102)
Less: Depreciation expense for year ended December 31, 2003	<u>(27,027)</u> <u>(3,411)</u>
Total change in net assets for the year ended December 31, 2003 per Statement of Activities	<u>\$ 37,193</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH COMMUNICATIONS DISTRICT  
Ville Platte, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Parish Communications District (Communications District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsection of this note. For the fiscal year ended December 31, 2003, the Communications District implemented the new financial reporting requirements of GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. As a result, an entirely new financial presentation format has been implemented.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits of State and Local Governments.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The Evangeline Parish Communications District (hereafter referred to as the "Communications 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 nine members who are appointed by the Evangeline Parish Police Jury and serve four year terms. Board members receive no compensation.

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.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity.



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

**Notes to Basic Financial Statements (Continued)**

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

**Fund Financial Statements (FFS)**

The accounts of the Communications District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The fund of the Communications District is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund of the Communications District is described below:

**Governmental Fund -**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Communications District and is used to account for the operations of the Communications District's office. The various fees and charges due to the Communications District's office are accounted for in this fund. General operating expenditures are paid from this fund.

EVANGELINE PARISH COMMUNICATIONS DISTRICT  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets. In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

**Basis of Accounting**

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

EVANGELINE PARISH COMMUNICATIONS DISTRICT  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

When both restricted and unrestricted resources are available for use, it is the Communication District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Communications District.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Communications District maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

EVANGELINE PARISH COMMUNICATIONS DISTRICT  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Budgetary and Budgetary Accounting

The Communications District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared and submitted to the Communications District for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Communications District. Such amendments were not material in relation to the original appropriations.

EVANGELINE PARISH COMMUNICATIONS DISTRICT  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Changes in Accounting Principles

For the year ended December 31, 2003, the Communications District has implemented GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Communications District’s financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Communications District also implemented GASB Statement No. 37, Basic Financial Statements – And Management’s Discussion and Analysis – For State and Local Governments: Omnibus, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.

The implementation of GASB Statement No. 34 caused the opening fund balance at December 31, 2002 to be restated in terms of “net assets” as follows:

Total fund balance - Governmental Fund - at December 31, 2002		\$ 598,575
Add: Cost of capital assets at December 31, 2002	\$ 261,759	
Less: Accumulated depreciation at December 31, 2002	<u>(95,881)</u>	<u>165,878</u>
Net assets at December 31, 2002		<u>\$ 764,453</u>

(3) Cash and Interest-Bearing Deposits

Under state law, the Communications 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 Communications District may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2003, the Communications District has cash and cash equivalents (book balances) totaling \$518,360 as follows:



EVANGELINE PARISH COMMUNICATIONS DISTRICT  
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

	<u>Governmental Activities</u>
Cash	\$ 4,272
Time and money market deposits	<u>514,088</u>
Total	<u>\$518,360</u>

These deposits are stated at cost, which approximates fair value. 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 fair value of the pledged securities plus the federal deposit insurance must at all times 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. The following is a summary of deposit balances (bank balances) at December 31, 2003, and the related federal insurance and pledged securities:

Bank balances	<u>\$ 527,800</u>
Federal insurance	\$ 435,755
Pledged securities (Category 3)	<u>92,045</u>
Total federal insurance and pledged securities	<u>\$ 527,800</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Communications District's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Communications District that the fiscal agent has failed to pay deposited funds upon demand.

(4) Capital Assets

Capital asset balances and activity for the year ended December 31, 2003 are as follows:

	Balance 01/01/03	Additions	Deletions	Balance 12/31/03
Furniture, fixtures and equipment	\$ 261,759	\$ 24,718	6,178	\$ 280,299
Less: Accumulated depreciation	<u>95,881</u>	<u>27,027</u>	<u>5,076</u>	<u>117,832</u>
Net capital assets	<u>\$ 165,878</u>	<u>\$ (2,309)</u>	<u>\$ 1,102</u>	<u>\$ 162,467</u>

Depreciation expense of \$27,027 was charged to the general government function.



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

**Notes to the Basic Financial Statements (Continued)**

**(5) Intergovernmental Agreements**

The Evangeline Parish Communications District contracts with the Evangeline Parish Police Jury and the Evangeline Parish Sheriff's Department in an 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.

**(6) Implementation of Wireless E911 Service**

Emergency telephone service charges collected on wireless communications systems totaled \$87,298 for the year ending December 31, 2003. All charges collected to date have been set aside to pay the costs of implementing FCC ordered enhancements. At this time there has been no definite solution by the wireless companies for implementing Phase I in Evangeline Parish and therefore no funds have been used.

**(7) Risk Management**

The Communications District is exposed to risks of loss in the areas of auto and property liability and surety bonds. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

**(8) Litigation**

There is no litigation pending against the Communications District at December 31, 2003.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

Evangeline Parish Communications District  
Ville Platte, Louisiana

Budgetary Comparison Schedule  
General Fund  
Year Ended December 31, 2003  
With Comparative Actual Amounts for the Year Ended June 30, 2002

	2003			Variance with Final Budget Positive (Negative)	2002 Actual
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Advalorem tax	\$ 104,000	\$ 101,000	\$ 100,753	\$ (247)	\$ 108,332
Telephone surcharges	192,000	186,000	184,306	(1,694)	193,448
Cellular surcharges	80,000	100,746	87,298	(13,448)	74,385
Miscellaneous	5,600	2,500	2,128	(372)	5,809
Interest on deposits	11,400	5,045	9,766	4,721	12,852
Total revenues	<u>393,000</u>	<u>395,291</u>	<u>384,251</u>	<u>(11,040)</u>	<u>394,826</u>
<b>Expenditures:</b>					
Current -					
Advertising	130	1,810	4,350	(2,540)	130
Auto expense	1,620	2,596	1,983	613	2,222
Bank charges	-	-	34	(34)	12
Dues and subscriptions	650	650	847	(197)	2,592
Repairs and maintenance	8,500	11,922	11,703	219	7,136
Insurance	4,900	4,900	5,383	(483)	4,906
Miscellaneous	1,000	500	1,534	(1,034)	530
Seminar/convention	5,000	4,850	6,373	(1,523)	4,289
Equipment lease	59,300	65,000	64,760	240	57,507
Office	5,000	6,300	6,010	290	3,350
Postage	1,050	225	309	(84)	1,240
Supplies	3,000	4,000	3,603	397	6,656
Telephone	6,300	7,467	12,090	(4,623)	7,830
Professional fees	3,750	3,200	3,200	-	3,750
Salaries and related benefits	180,000	200,000	193,344	6,656	178,264
Pension expense	-	-	3,406	(3,406)	3,389
Capital outlay	25,000	20,905	24,718	(3,813)	29,093
Total expenditures	<u>305,200</u>	<u>334,325</u>	<u>343,647</u>	<u>(9,322)</u>	<u>312,896</u>
Excess of revenues over expenditures	87,800	60,966	40,604	(20,362)	81,930
Fund balance, beginning of year	<u>598,575</u>	<u>598,575</u>	<u>598,575</u>	<u>-</u>	<u>516,645</u>
Fund balance, end of year	<u>\$ 686,375</u>	<u>\$ 659,541</u>	<u>\$ 639,179</u>	<u>\$ (20,362)</u>	<u>\$ 598,575</u>

**OTHER SUPPLEMENTARY INFORMATION**

**COMPLIANCE  
AND  
INTERNAL CONTROL**



# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, 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 financial statements of the governmental activities and the major fund of the Evangeline Parish Communications District, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2003, which collectively comprise the District's basic financial statements and have issued our report thereon dated April 13, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Evangeline Parish Communications District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### 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 opinions on the 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 financial statements. The reportable condition noted is described as item number 03-1(IC) in the accompanying summary schedule of current and prior year audit findings and corrective action plan.

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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 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 and use of management of the Evangeline Parish Communications District and is not intended to be and should not be used by anyone other than this specified party. However, this report is a matter of public record and its distribution is not limited.

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

Ville Platte, Louisiana  
April 13, 2004

Evangeline Parish Communications District  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended December 31, 2003

Fiscal Year Finding Initially Occurred	Ref. No.	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Completion Date
<b>CURRENT YEAR (12/31/03) --</b>						
<u>Internal Control:</u>						
1995	03-1(IC)	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, Chairman	N/A
<b>PRIOR YEAR (12/31/02) --</b>						
<u>Internal Control:</u>						
1995	02-1(IC)	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, Chairman	N/A