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ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of the report is being submitted to the entity and officials responsible for 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 8-2-00

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Joel Lanclos, Jr., CPA
 Russell J. Stelly, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Darren J. Carl, CPA
 Michael A. Roy, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

John S. Dowling, CPA
 1904-1984

Retired

Harold Dupre, CPA
 1996
 John Newton Stout, CPA
 1998
 Dwight Ledoux, CPA
 1998

To the Commissioners of St. Landry Parish
 Communications District
 Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of St. Landry Parish Communications District, a component unit of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of St. Landry Parish Communications 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 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 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 St. Landry Parish Communications District, as of December 31, 1999, 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 our report dated June 15, 2000 on our consideration of St. Landry Parish Communications District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The Schedule of Prior Year Findings is presented for purpose of additional analysis and is not a required part of the general purpose financial statements of the St. Landry Parish Communications District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

John S. Dowling & Company

Opelousas, Louisiana
 June 15, 2000

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNTS GROUPS
DECEMBER 31, 1999

| | GOVERNMENTAL | ACCOUNT GROUPS | | TOTALS | |
|--------------------------------------------------------------|----------------|----------------|----------------|-------------------|----------------|
| | FUND TYPE | GENERAL | GENERAL | (Memorandum Only) | |
| | GENERAL FUND | FIXED ASSETS | LONG-TERM DEBT | 1999 | 1998 |
| <u>ASSETS</u> | | | | | |
| Cash | \$220,836 | | | \$220,836 | \$266,564 |
| Investment | 100,000 | | | 100,000 | |
| Fees receivable | 47,585 | | | 47,585 | 35,187 |
| Equipment | | \$253,045 | | 253,045 | 248,874 |
| Vehicles | | 46,122 | | 46,122 | 46,122 |
| Building renovations | | 98,163 | | 98,163 | 98,163 |
| Amount to be provided for retirement of long-term debt | | | \$12,610 | 12,610 | 8,877 |
| <u>Total assets</u> | <u>368,421</u> | <u>397,330</u> | <u>12,610</u> | <u>778,361</u> | <u>703,787</u> |
| <u>LIABILITIES</u> | | | | | |
| Accounts payable | \$4,090 | | | \$4,090 | \$4,169 |
| Compensated absences payable | 12,276 | | \$12,610 | 24,886 | 17,965 |
| <u>Total liabilities</u> | <u>16,366</u> | <u>-0-</u> | <u>12,610</u> | <u>28,976</u> | <u>22,134</u> |
| <u>FUND EQUITY</u> | | | | | |
| Investment in general fixed assets | | \$397,330 | | 397,330 | 393,159 |
| Fund balance | | | | | |
| Unreserved, undesignated | 352,055 | | | 352,055 | 288,494 |
| <u>Total fund equity</u> | <u>352,055</u> | <u>397,330</u> | <u>-0-</u> | <u>749,385</u> | <u>681,653</u> |
| <u>Total liabilities and fund equity</u> | <u>368,421</u> | <u>397,330</u> | <u>12,610</u> | <u>778,361</u> | <u>703,787</u> |

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

| | <u>1999</u> | <u>(Memorandum Only) 1998</u> |
|--------------------------------------------|----------------|---------------------------------------|
| <u>REVENUES</u> | | |
| Intergovernmental | | |
| Louisiana Office of Emergency Preparedness | \$9,311 | \$9,884 |
| Charges for services | | |
| Bell South telephone fees | 369,511 | 361,073 |
| Century telephone fees | 53,480 | 55,978 |
| Private sign reimbursements | | 250 |
| U.S. Unwired fees | 11,704 | |
| Other telephone company fees | 126 | |
| Interest income | 9,395 | 10,978 |
| Miscellaneous income | <u>2,710</u> | <u>755</u> |
| <u>Total revenues</u> | <u>456,237</u> | <u>438,918</u> |
| <u>EXPENDITURES</u> | | |
| Current | | |
| Salaries | 230,455 | 227,979 |
| Auto repair/maintenance | 3,089 | 1,029 |
| Auto fuel | 2,691 | 2,232 |
| Telephone - office | 6,764 | 6,181 |
| Telephone - cellular | 1,316 | 1,497 |
| Telephone - line expense | 59,940 | 55,206 |
| Education | 1,431 | 2,200 |
| Dues and subscriptions | 264 | 793 |
| Utilities | 2,569 | 2,882 |
| Professional fees | 4,840 | 2,180 |
| Insurance - | | |
| Employees health | 24,656 | 25,309 |
| Workmen's compensation | 1,524 | 1,487 |
| Automobile | 1,752 | 1,829 |
| General liability | 1,479 | 1,952 |
| Management liability | 726 | 726 |
| Surety bonds | 81 | 81 |
| Office supplies | 3,182 | 5,347 |
| Postage | 552 | 446 |
| Equipment rental | 904 | 943 |
| Equipment repairs/maintenance | 4,270 | 6,358 |
| Payroll taxes | 3,335 | 3,467 |
| Compensated absences | 3,188 | (752) |
| Retirement | 17,795 | 17,668 |
| Addressing supplies | 646 | 743 |
| Housekeeping | 1,045 | 809 |
| Advertising | 1,166 | 649 |
| Internet service | 239 | 230 |
| Personnel uniforms | 766 | 835 |
| Miscellaneous | 363 | 337 |
| Maintenance agreements | 7,368 | 9,194 |
| Printing and copying expense | 109 | |

Continued on next page.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

| | <u>1999</u> | (Memorandum Only) <u>1998</u> |
|-----------------------------------------------------|----------------|-------------------------------------|
| Grant expenditures | | |
| Grant portion | | \$24,866 |
| Matching portion | | 2,595 |
| Portion paid from interest earned | | 1,055 |
| Capital outlay | \$4,171 | 8,433 |
| Debt service | | |
| Principal | | 538 |
| Interest | | 25 |
| <u>Total expenditures</u> | <u>392,676</u> | <u>417,349</u> |
| <u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u> | 63,561 | 21,569 |
| <u>FUND BALANCE, beginning of year</u> | <u>288,494</u> | <u>266,925</u> |
| <u>FUND BALANCE, end of year</u> | <u>352,055</u> | <u>288,494</u> |

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

| | <u>GENERAL FUND</u> | | |
|--------------------------------------------|---------------------|----------------|-------------------------------------------------------------|
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u> |
| <u>REVENUES</u> | | | |
| Intergovernmental | | | |
| Louisiana Office of Emergency Preparedness | | \$9,311 | \$9,311 |
| Charges for services | | | |
| Bell South telephone fees | \$360,000 | 369,511 | 9,511 |
| Century telephone fees | 48,000 | 53,480 | 5,480 |
| U.S. Unwired fees | | 11,704 | 11,704 |
| Other telephone company fees | | 126 | 126 |
| Interest income | 9,000 | 9,395 | 395 |
| Miscellaneous income | | 2,710 | 2,710 |
| <u>Total revenues</u> | <u>417,000</u> | <u>456,237</u> | <u>39,237</u> |
| <u>EXPENDITURES</u> | | | |
| Current | | | |
| Salaries | 240,000 | 230,455 | 9,545 |
| Auto repair/maintenance | 1,000 | 3,089 | (2,089) |
| Auto fuel | 2,200 | 2,691 | (491) |
| Telephone - office | 6,000 | 6,764 | (764) |
| Telephone - cellular | 1,400 | 1,316 | 84 |
| Telephone - line expense | 58,590 | 59,940 | (1,350) |
| Education | 2,000 | 1,431 | 569 |
| Dues and subscriptions | 800 | 264 | 536 |
| Utilities | 3,500 | 2,569 | 931 |
| Professional fees | 3,000 | 4,840 | (1,840) |
| Insurance - | | | |
| Employees health | 27,000 | 24,656 | 2,344 |
| Workmen's compensation | 1,500 | 1,524 | (24) |
| Automobile | 2,000 | 1,752 | 248 |
| General liability | 2,100 | 1,479 | 621 |
| Management liability | 800 | 726 | 74 |
| Surety bonds | 80 | 81 | (1) |
| Office supplies | 3,400 | 3,182 | 218 |
| Postage | 3,500 | 552 | 2,948 |
| Equipment rental | 1,200 | 904 | 296 |
| Equipment repairs/maintenance | 5,000 | 4,270 | 730 |
| Payroll taxes | 3,400 | 3,335 | 65 |
| Compensated absences | | 3,188 | (3,188) |
| Retirement | 17,000 | 17,795 | (795) |
| Housekeeping | 1,000 | 1,045 | (45) |
| Addressing supplies | | 646 | (646) |

Continued on next page.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

| | GENERAL FUND | | |
|-------------------------------------------------------------------|----------------|--------------------|----------------------------------------|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| Advertising | \$1,000 | \$1,166 | \$(166) |
| Internet service | 240 | 239 | 1 |
| Personnel uniforms | 1,000 | 766 | 234 |
| Miscellaneous | 400 | 363 | 37 |
| Maintenance agreements | 10,000 | 7,368 | 2,632 |
| Printing and copying expense | | 109 | (109) |
| Office maintenance | 5,000 | | 5,000 |
| Contingency | 1,525 | | 1,525 |
| Capital outlay | <u>11,365</u> | <u>4,171</u> | <u>7,194</u> |
| <u>Total expenditures</u> | <u>417,000</u> | <u>392,676</u> | <u>24,324</u> |
| <u>EXCESS OF REVENUES OVER (UNDER)</u> <u>EXPENDITURES</u> | <u>-0-</u> | 63,561 | <u>63,561</u> |
| <u>FUND BALANCE, beginning of year</u> | | <u>288,494</u> | |
| <u>FUND BALANCE, end of year</u> | | <u>352,055</u> | |

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practices of the St. Landry Parish Communications District conform to generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

REPORTING ENTITY

The St. Landry Parish Communications District was created by the St. Landry Parish Police Jury on July 15, 1991 and is a component unit of the St. Landry Parish Police Jury.

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance 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 Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury 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 police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Because the police jury appoints a voting majority of the St. Landry Parish Communications District's governing body and the police jury has the ability to impose its will on the District, the St. Landry Parish Communications District was determined to be a component unit of the St. Landry Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Communications District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The accounts of the Communications District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into one generic fund type and two account groups as follows:

Governmental Fund

General Fund. The general operating fund of the Communications District accounts for all financial resources, except those required to be accounted for in other funds.

Account Groups

The Communications District has two account groups: General Fixed Assets and General Long-term Debt.

General Fixed Assets Account Group - Capital acquisition and construction which are reflected as expenditures in governmental funds are capitalized in the account group.

General Long-term Debt Account Group - Long-term obligations expected to be financed from governmental funds are reported in this account group.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Basis of accounting refers to when revenues and expenditures or expenses 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.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Telephone fees are considered "measurable" when in the hands of the telephone companies and are recognized as revenue at that time.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exception to this general rule is principal and interest on general long-term debt which is recognized when due.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. CASH AND INVESTMENTS

Under state law the District may deposit funds with any bank located within the state and organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the District may invest in time deposits or certificates of deposit of those banks.

Bank deposits must be secured by federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. FIXED ASSETS

All items of property, plant, and equipment are recorded in the General Fixed Assets Group of Accounts. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable) and at an estimated cost where no original cost records exist. Assets in the general fixed assets account group are not depreciated. St. Landry Parish Communications District does not make infrastructure asset expenditures. No interest costs were incurred during construction.

F. BUDGETS AND BUDGETARY ACCOUNTING

The District follows these procedures in establishing the budgetary data for the General Fund which is reflected in these financial statements:

1. The Executive Director and Executive Secretary prepare a proposed operating budget for the succeeding year.
2. The proposed budget is submitted to the Board of Commissioners for review and approval. A summary of the budget is published and made available for public inspection.
3. A public hearing is held during a regular monthly meeting of the District's Commission. The budget is then adopted by resolution of the Commission.
4. Amendments to any item of the budget must be approved by the Commission.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended during the year by the Commission.
6. Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

G. ACCUMULATED VACATION AND SICK LEAVE

Annual vacation leave is provided to all permanent District employees and employees are encouraged to take an annual vacation. Vacation time may not be accumulated for a period more than one year in addition to the present year in which vacation time is being earned.

Sick leave with pay benefits is provided to permanent full-time employees and accrues at the rate of one work day of sick leave each month. An employee is not eligible for paid sick leave until the completion of six months of uninterrupted full-time employment. Sick leave may be accumulated up to 45 days (360 hours). If after reaching the maximum allowable accumulated days, an employee does not use sick leave, one-half (½) day will be accumulated toward vacation time for each twelve month period where sick leave is not used. There is no maximum to this accumulation.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. COMPARATIVE DATA

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Communications District's financial position and operations.

I. ENCUMBRANCES

The District does not utilize an encumbrance system.

J. FUND BALANCES

The District's fund balance is not a deficit balance.

K. TOTAL COLUMNS

Total columns are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles.

NOTE 2 - CASH AND INVESTMENTS

At December 31, 1999, the carrying amount of the District's cash in bank, including investments of certificates of deposit was \$320,836 and the bank balance was \$336,123. The bank balance was secured by federal depository insurance and by securities that are pledged as collateral. Approximately \$152,439 was collateralized by securities held by the pledging financial institution in the District's name.

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

| | Balance January 1, <u>1999</u> | <u>Additions</u> | <u>Deletions</u> | Balance December 31, <u>1999</u> |
|----------------------|--------------------------------------|------------------|------------------|----------------------------------------|
| Equipment | \$248,874 | \$4,171 | | \$253,045 |
| Vehicles | 46,122 | | | 46,122 |
| Building renovations | <u>98,163</u> | — | — | <u>98,163</u> |
| <u>Total</u> | <u>393,159</u> | <u>4,171</u> | <u>-0-</u> | <u>397,330</u> |

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 4 - LONG-TERM DEBT

Changes in long-term debt is as follows:

| | |
|----------------------------------------------------------|---------------|
| Balance 1/01/99 | \$8,877 |
| Increase in long-term compensated absences payable | <u>3,733</u> |
| Balance 12/31/99 | <u>12,610</u> |

Compensated Absences - This debt consists of the long-term portion of accrued vacation and sick leave which employees have earned and are payable to them in the future.

NOTE 5 - PENSION PLAN

Plan Description

Substantially all employees of the St. Landry Parish Communications District are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing multiple - employer public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of employees of taxing districts of a parish or any branch or section of a parish. A separate board of trustees administers and controls the System. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Parochial Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana, 70898-4619 or by calling (225) 928-1361.

Contributions to the System include employee contributions of 9.5 percent of salary and employer contributions at a rate which is redetermined annually based on the results of the actuarial valuation for the prior year. The rate for the year ended December 31, 1999 is 7.75 percent. In addition, the fund receives .25 percent of the taxes shown to be collected on the tax rolls of each parish, excluding Orleans and East Baton Rouge.

The St. Landry Parish Communications District's employer contributions for the years ended December 31, 1999, 1998 and 1997 were \$17,795, \$17,668 and \$16,557, respectively.

Employee contributions for the years ended December 31, 1999, 1998 and 1997 were \$21,705, \$21,658 and \$20,184, respectively.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 6 - BOARD MEMBERS

Board Members of the St. Landry Parish Communications District are as follows for 1999:

Paul Gennuso - Chairman
Bobby Degueyter - Vice Chairman
Luther Hill - Secretary/Treasurer
Jessie Manuel - Sgt-at-Arms
Roy Mallet
Tim Marks
Gerald Lejeune

Board members do not get paid for serving on the Board.

RELATED REPORT

Joel Lanclos, Jr., CPA
 Russell J. Stelly, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Darren J. Carl, CPA
 Michael A. Roy, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1904-1984

Retired

Harold Dupre, CPA
 1996
 John Newton Stout, CPA
 1998
 Dwight Ledoux, CPA
 1998

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Commissioners of St. Landry Parish
 Communications District
 Opelousas, Louisiana

We have audited the general purpose financial statements of St. Landry Parish Communications District, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 15, 2000. 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 St. Landry 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Landry 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

To the Commissioners of St. Landry Parish
Communications District
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This report is intended solely for the information and use of St. Landry Parish Communications District, its Commissioners and the appropriate regulatory agency and is not intended to be and should not be used by anyone other than these specified parties.

John S. Dowling & Company

Opelousas, Louisiana
June 15, 2000

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 1999

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

None

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

1998-1. Telecommunications Procurement

Resolved