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ST. LARRY PARISH COMMISSIONS REPORT
DELEGATED LEGISLATION
BIRMINGHAM, ALABAMA
FOR THE YEAR ENDED DECEMBER 31, 1992

Under provisions of Article IX, this report is a public document. A copy of the report is to be distributed to the parish council, parish audit and other departments, parish officials. The report is available for public inspection at the Office House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: JUL 22 1998

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

John S. Dowling, CPA
(1984-1988)

Frank Page, CPA
Retired

INDEPENDENT AUDITOR'S REPORT

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, 1987, as listed on 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, 1987, 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 13, 1988 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.

John S. Dowling & Company

Opelousas, Louisiana
June 13, 1988

ST. LOUIS PARISH COMMUNICATIONS DISTRICT
FINANCIAL STATEMENTS
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1997

	GOVERNMENTAL		TOTALS		
	FUND TYPE	ACCOUNT GROUPS		1997	
		GENERAL FUND	GENERAL	GENERAL	1997
	FILED ASSETS	LONG-TERM DEBT			
ASSETS					
Cash	\$250,000			\$250,000	\$149,843
Trade receivables	35,204			35,204	32,940
Equipment		\$334,007		334,007	335,800
Vehicles		48,000		48,000	19,458
Building renovations		88,043		88,043	88,143
Amount to be provided for retirement of long-term debt			\$57,878	57,878	33,136
Total assets	283,204	420,117	57,878	880,273	882,350
LIABILITIES					
Accounts payable	\$8,314			\$8,314	\$8,158
Compensated absences payable	9,860		\$3,870	12,810	20,718
Lease payable			388	388	2,813
Installment purchase contract - PDI software			51,510	51,510	
Recal recorder lease payable					7,328
Motorola lease payable					23,861
Total liabilities	18,174	-0-	57,878	74,032	82,870
FUND EQUITY					
Investment in general fund assets		\$458,302		458,302	266,314
Fund balance					
Unreserved, undesignated	288,320			288,320	288,320
Total fund equity	288,320	458,302	-0-	746,622	554,634
Total liabilities and fund equity	283,204	420,117	57,878	880,273	882,350

The accompanying notes are an integral part of these statements.

ST. LANSKY FAMILY COMMUNICATIONS DISTRICT
MONROE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - GRAND TOTAL
FOR THE YEAR ENDED DECEMBER 31, 1987

	1987	Office under \$5001 1986
REVENUES		
Intergovernmental		
Local Law Enforcement Block Grant	\$54,846	
Louisiana Office of Emergency Preparedness	9,121	
Charges for services		
Bell South telephone fees	269,301	\$350,328
Century telephone fees	22,806	22,113
Private sign reimbursements	283	408
Interest income	7,471	7,462
Miscellaneous income	982	755
Total revenues	\$425,850	\$621,366
EXPENDITURES		
Current		
Salaries	254,139	164,805
Auto repairs/maintenance	160	1,123
Auto fuel	2,410	2,870
Telephone - office	63,334	5,318
Telephone - cellular	1,387	1,827
Education	289	2,825
Dues and subscriptions	209	186
Utilities	2,718	2,247
Legal and accounting	4,750	
Insurance :		
Employee health	19,652	3,564
Worker's compensation		1,835
Automobile	1,414	1,817
General liability	1,363	1,682
Management liability	1,178	1,589
Safety funds	39	
Office supplies	7,548	4,383
Consulting fees	138	
Postage	523	1,187
Equipment rental	355	425
Equipment repairs/maintenance	2,379	747
Payroll taxes	2,408	4,808
Compensated absences	1,767	1,724
Benefits	66,557	1,041
Advertising supplies	1,715	14,679
Bookkeeping	714	215
Advertising	80	227
Internet service	198	
Personnel uniforms	1,484	
Miscellaneous	34	209
Capital outlay	224,346	118,808

Continued on next page.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OCEOLA, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (CONTINUED)
 ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1992

	1992	Change over 1991
Tele. service		
Principal	\$59,313	\$78,488
Interest	521	3,438
Total expenditures	\$59,834	\$81,926
CHANGES OF REVENUES OVER (UNDER) EXPENDITURES	(\$11,327)	-\$11,327
OTHER FINANCING SOURCES		
Inception of installment purchase contract	\$1,310	
Inception of leases	57,485	\$7,485
Total other financing sources	\$58,795	\$7,970
CHANGES OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(\$5,532)	\$6,643
FUND BALANCE, beginning of year	\$86,332	\$82,451
FUND BALANCE, end of year	\$80,800	\$89,094

The accompanying notes are an integral part of these statements.

ST. LAMONT POLICE COMMUNICATIONS DISTRICT
SPRINGFIELD, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (FISCAL PERIOD) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1962

	FUNDAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Intragovernmental			
Local Law Enforcement Block Grant		\$24,564	\$24,564
Louisiana Office of Emergency Preparedness	\$3,443	9,425	5,978
Charges for services			
Bell South telephone fees	\$48,163	\$49,300	1,138
Century telephone fees	52,431	52,836	405
Private wire reimbursements		382	382
Interest income	6,233	7,671	1,438
Miscellaneous income	822	882	60
Total revenues	\$11,092	\$120,058	\$108,966
EXPENDITURES			
Current			
Salaries	\$218,410	\$204,179	(\$14,231)
Auto repair/maintenance	84	148	(64)
Auto fuel	5,723	1,818	(3,905)
Telephone - office	56,840	61,536	(4,696)
Telephone - cellular	3,289	1,287	2
Education	289	289	
Books and subscriptions	519	539	
Utilities	3,834	3,938	(104)
Legal and accounting	4,398	4,350	
Insurance -			
Employees health	22,869	18,442	3,427
Workmen's compensation	1,822		1,822
Automobile	1,416	1,414	
General liability	1,345	1,343	
Management liability	3,128	1,179	
Surety bonds	25	73	
Office supplies	4,444	7,840	1,396
Consulting fees		180	(180)
Postage	542	523	19
Equipment rental	2,098	355	1,743
Equipment repair/maintenance	5,873	5,379	(494)
Travel costs	5,843	3,488	(2,355)
Computered systems		1,767	(1,767)
Retirement	14,177	16,352	(2,175)
Advertising supplies	1,322	1,212	110
Housekeeping	1,164	714	450

Continued on next page.

ST. LOUISY PARISH COMMUNICATIONS DISTRICT
OPULDENAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
BUDGET (BASED) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1992

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Advertising	\$150	250	(100)
Internet service	117	338	(221)
Personnel uniforms	2,002	1,899	103
Printing and copying	190		190
Miscellaneous	15	34	(19)
Capital outlay	138,907	136,568	(2,339)
Debt service			
Principal	38,108	38,013	
Interest	821	812	
Total expenditures	<u>513,981</u>	<u>658,208</u>	<u>(144,227)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(144,227)	(144,227)	144,227
OTHER FINANCING SOURCES			
Receipts of installment purchase contract	-----	31,310	31,310
Total other financing sources	-----	<u>31,310</u>	<u>31,310</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(144,227)	(112,917)	144,227
FUND BALANCE, beginning of year		282,553	
FUND BALANCE, end of year		169,636	

The accompanying notes are an integral part of these statements.

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ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPHELONA, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1991

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 19, 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 criterion 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 financially 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
DECEMBER 31, 1992
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1992

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 six generic fund type and two account groups as follows:

Environmental 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 incurred to be financed from governmental funds are reported in this account group.

ST. LOUISY POLICE COMMUNICATIONS DISTRICT
FINANCIAL OFFICERS
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

NOTE 2 - 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 measurement 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 company 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. Exceptions 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 these 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. LOUISY POSTAL COMMUNICATIONS DISTRICT
MEMPHIS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1991

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 in-kind allowance, if applicable) and at an estimated cash value as original cost records exist. Assets in the general fixed assets account group are not depreciated. St. Louisy Postal Communications District has no 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 officers 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.

ST. LARRY PARISH COMMUNICATIONS DISTRICT
 MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1992

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. COMPARATIVE DATA

Comparative details 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. DEFICIT BALANCES

The District has no deficit fund balances.

K. TOTAL COLUMNS

Total columns are captioned "Monroeham 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

At December 31, 1992, the carrying amount of the District's checking accounts was \$260,879, and the bank balances were \$268,790. The bank balances of the checking accounts were secured by federal depository insurance and by securities that are pledged as collateral. Approximately \$168,790 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>1992</u>	Additions	Retirements	Balance December 31, <u>1992</u>
Equipment	\$135,683	\$118,426		\$254,109
Vehicles	12,450	68,127	\$13,408	67,169
Building renovations	78,182	—	—	78,182
Total	<u>\$226,315</u>	<u>\$286,553</u>	<u>\$13,408</u>	<u>\$509,460</u>

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
BOSSIERES, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 4 - LONG-TERM DEBT

A summary of changes in long-term debt consists of:

	Compensated Absences	Xerox Lease	Kanal Recorder Lease	Motorsola Lease	Installation Purchase Contract	Total
Balance 1/01/97	\$2,344	\$2,015	\$3,508	\$28,947		\$36,814
Increase in long term compensated absences payable	3,304					3,304
Installation purchase contract for P20 software					\$51,518	\$1,518
Payments on leases		(1,812)	(2,328)	(28,947)		(33,127)
Balance 12/31/97	<u>5,648</u>	<u>203</u>	<u>1,180</u>	<u>0</u>	<u>\$1,518</u>	<u>\$7,549</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.

Xerox Lease - On February 13, 1994, St. Landry Parish Communications District entered into a capital lease for a Xerox copier at a total cost of \$4,845. The lease is for a term of 36 months. Monthly payments are \$140.70. At the end of the lease term, the copier can be bought for \$500. A summary of future minimum lease payments is as follows:

1998 - \$138

Payments on principal in 1997 were \$1,617.

Kanal Recorder Lease - St. Landry Parish Communications District entered into a capital lease on February 2, 1994 for a Kanthal Digital Communications Recorder at a total cost of \$28,948. The lease was payable in 12 monthly payments of \$2,412.18 each beginning May 25, 1994 and ending April 25, 1997. There was a \$1 buyout option at the end of the lease term which was exercised. Payments on principal in 1997 were \$2,508.

Motorsola Lease - On March 27, 1994, the St. Landry Parish Communications District entered into a capital lease for P20 equipment from Motorsola and agreed to pay for the equipment over a 12 month period with interest at 7.7 percent. The total cost of the equipment was \$28,140. The lease was payable in 12 monthly payments of \$2,388.25 and 1 payment of \$8,814.10. Upon payment of the final amount, the lessor transferred any and all of its right, title and interest in the equipment to the District. Payments on principal in 1997 were \$28,947.

P20 Software - On January 2, 1997, the St. Landry Parish Communications District entered into an installation contract for computer aided dispatch software from P20 International, Inc. The total cost of the software was \$71,545. The District paid \$28,975 (34% of contract price) upon execution of the agreement and will pay the balance upon completion of installation and acceptance by the District's Board.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
EMPLOYEES' RETIREMENT
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

NOTE 3 - 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 20419, Baton Rouge, Louisiana, 70888-4419 or by calling (504) 388-1361.

Contributions to the System include employee contributions of 9.5 percent of salary and employer contributions at a rate which is recalculated annually based on the results of the actuarial valuation for the prior year. The rate for the year ended December 31, 1993 is 3.75 percent. In addition, the fund receives .75 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, 1992, 1994 and 1995 were \$18,357, \$9,841 and \$1,844, respectively.

Employee contributions for the years ended December 31, 1993, 1994 and 1995 were \$89,384, \$9,223 and \$9,853, respectively.

NOTE 4 - BOARD MEMBERS

Board Members of the St. Landry Parish Communications District are as follows for 1993:

Paul Gennaro - Chairman
 Bobby Dugasoyter - Vice Chairman
 Luther Hill - Secretary/Treasurer
 Jessie Marshall - Sgt.-at-Arms
 Laura Ralston
 Tim Marks
 Gerald Lejeune

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

RELATED REPORT

JOHN DONLICKI (SIC), CPA
 JUDY LINDLEY, JR., CPA
 ROBERT A. SOTO, CPA
 DAVID L. LORAIN, CPA
 CLYDE B. FORTSON, CPA
 JAMES I. MATHIAS, JR., CPA
 G. ROBERT PERRY, JR., CPA
 BARRY J. COLE, CPA



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

June 5, 1999, CPA
 (JSD 1999)

Forest Dugas, CPA
 Parish

**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, 1998, and have issued our report thereon dated June 13, 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 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 the following instance of noncompliance that is required to be reported under Government Auditing Standards, for which the ultimate resolution cannot presently be determined. Accordingly, we provisioned for any liability that may result from being recognized in the St. Landry Parish Communications District's 1999 financial statements.

Condition: The total actual expenditures exceeded total budgeted expenditures by 16.23 percent.

Criteria: Louisiana Revised Statute 33:1110 states that the budget must be amended when the total actual expenditures exceed total actual budgeted expenditures by more than 5 percent.

Effect: The budget was not properly amended.

Cause: The inception of the installment purchase contract created bank entries which caused the expenditures to exceed budget by over 16.

Management's Response: At the time that the budget was amended, the District did not realize that the purchase contract for equipment created additional bank expenditures. The District will attempt to budget more accurately in the future.

To the Commissioners of St. Landry Parish
Commissioners District
Page 2

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Landry Parish Commissioners 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.

This report is intended for the information of St. Landry Parish Commissioners District, its Commissioners and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John B. Dauling #Company

Opinionet, Louisiana
June 25, 2022