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ST. LANDRY PARISH COMMUNICATIONS DISTRICT  
OPELOUSAS, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1998

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

Release Date AUG 11 1999

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**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

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, 1998, 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, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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.

In accordance with Government Auditing Standards, we have also issued our report dated May 27, 1999 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  
May 27, 1999

ST. LANDRY PARISH COMMUNICATIONS DISTRICT  
OPELOUSAS, LOUISIANA  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNTS GROUPS  
DECEMBER 31, 1998

	GOVERNMENTAL			TOTALS	
	FUND TYPE	ACCOUNT GROUPS		(Memorandum Only)	
		GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1998
<u>ASSETS</u>					
Cash	\$266,564			\$266,564	\$250,025
Fees receivable	35,187			35,187	35,056
Equipment		\$248,874		248,874	314,027
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			\$8,877	8,877	57,878
<u>Total assets</u>	<u>301,751</u>	<u>393,159</u>	<u>8,877</u>	<u>703,787</u>	<u>801,271</u>
<u>LIABILITIES</u>					
Accounts payable	\$4,169			\$4,169	\$8,316
Compensated absences payable	9,088		\$8,877	17,965	15,810
Xerox lease payable					398
Installment purchase contract - PSI software					51,510
<u>Total liabilities</u>	<u>13,257</u>	<u>-0-</u>	<u>8,877</u>	<u>22,134</u>	<u>76,034</u>
<u>FUND EQUITY</u>					
Investment in general fixed assets		\$393,159		393,159	458,312
Fund balance					
Unreserved, undesignated	288,494			288,494	266,925
<u>Total fund equity</u>	<u>288,494</u>	<u>393,159</u>	<u>-0-</u>	<u>681,653</u>	<u>725,237</u>
<u>Total liabilities and fund equity</u>	<u>301,751</u>	<u>393,159</u>	<u>8,877</u>	<u>703,787</u>	<u>801,271</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, 1998

	<u>1998</u>	<u>(Memorandum Only) 1997</u>
<u>REVENUES</u>		
Intergovernmental		
Local Law Enforcement Block Grant		\$24,866
Louisiana Office of Emergency Preparedness	\$9,884	9,121
Charges for services		
Bell South telephone fees	361,073	349,301
Century telephone fees	55,978	52,836
Private sign reimbursements	250	292
Interest income	10,978	7,671
Miscellaneous income	<u>755</u>	<u>982</u>
<u>Total revenues</u>	<u>438,918</u>	<u>445,069</u>
<u>EXPENDITURES</u>		
Current		
Salaries	227,979	224,179
Auto repair/maintenance	1,029	140
Auto fuel	2,232	1,819
Telephone - office	61,387	61,534
Telephone - cellular	1,497	1,287
Education	2,200	289
Dues and subscriptions	793	539
Utilities	2,882	2,938
Legal and accounting	2,180	4,250
Insurance -		
Employees health	25,309	19,652
Workmen's compensation	1,487	
Automobile	1,829	1,416
General liability	1,952	1,545
Management liability	726	1,178
Surety bonds	81	73
Office supplies	5,347	7,840
Consulting fees		130
Postage	446	523
Equipment rental	943	355
Equipment repairs/maintenance	6,358	5,379
Payroll taxes	3,467	3,609
Compensated absences	(752)	1,767
Retirement	17,668	16,557
Addressing supplies	743	1,215
Housekeeping	809	716
Advertising	649	30
Internet service	230	138
Personnel uniforms	835	1,894
Miscellaneous	337	34
Maintenance agreements	9,194	

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, 1998

	<u>1998</u>	(Memorandum Only) <u>1997</u>
Grant expenditures		
Grant portion	\$24,866	
Matching portion	2,595	
Portion paid from interest earned	1,055	
Capital outlay	8,433	\$224,546
Debt service		
Principal	538	30,113
Interest	25	521
<u>Total expenditures</u>	<u>417,349</u>	<u>616,206</u>
<u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>21,569</u>	<u>(171,137)</u>
<u>OTHER FINANCING SOURCES</u>		
Inception of installment purchase contract	<u>          </u>	<u>51,510</u>
<u>Total other financing sources</u>	<u>-0-</u>	<u>51,510</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</u>	<u>21,569</u>	<u>(119,627)</u>
<u>FUND BALANCE, beginning of year</u>	<u>266,925</u>	<u>386,552</u>
<u>FUND BALANCE, end of year</u>	<u>288,494</u>	<u>266,925</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, 1998

	<u>GENERAL FUND</u>		<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	
<u>REVENUES</u>			
Intergovernmental			
Louisiana Office of Emergency Preparedness		\$9,884	\$9,884
Charges for services			
Bell South telephone fees	\$348,000	361,073	13,073
Century telephone fees	48,000	55,978	7,978
Private sign reimbursements		250	250
Interest income	6,800	10,978	4,178
Miscellaneous income		755	755
<u>Total revenues</u>	<u>402,800</u>	<u>438,918</u>	<u>36,118</u>
<u>EXPENDITURES</u>			
Current			
Salaries	240,000	227,979	12,021
Auto repair/maintenance	1,000	1,029	(29)
Auto fuel	1,800	2,232	(432)
Telephone - office	65,000	61,387	3,613
Telephone - cellular	1,500	1,497	3
Education	1,000	2,200	(1,200)
Dues and subscriptions	500	793	(293)
Utilities	3,000	2,882	118
Legal and accounting	3,000	2,180	820
Insurance -			
Employees health	26,000	25,309	691
Workmen's compensation	1,650	1,487	163
Automobile	1,600	1,829	(229)
General liability	1,600	1,952	(352)
Management liability	1,500	726	774
Surety bonds	80	81	(1)
Office supplies	11,400	5,347	6,053
Postage	500	446	54
Equipment rental	1,200	943	257
Equipment repairs/maintenance	7,800	6,358	1,442
Payroll taxes	3,000	3,467	(467)
Compensated absences		(752)	752
Retirement	17,000	17,668	(668)
Addressing supplies		743	(743)
Housekeeping	1,000	809	191

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, 1998

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
Advertising	\$800	\$649	\$151
Internet service	240	230	10
Personnel uniforms	2,500	835	1,665
Miscellaneous	1,100	337	763
Maintenance agreements		9,194	(9,194)
Grant expenditures			
Grant portion		24,866	(24,866)
Matching portion		2,595	(2,595)
Portion paid from interest earned		1,055	(1,055)
Contingency	5,030		5,030
Capital outlay	2,000	8,433	(6,433)
Debt service			
Principal		538	(538)
Interest		25	(25)
<u>Total expenditures</u>	<u>402,800</u>	<u>417,349</u>	<u>(14,549)</u>
<u>EXCESS OF REVENUES OVER (UNDER)</u>			
<u>EXPENDITURES</u>	<u>-0-</u>	21,569	<u>21,569</u>
<u>FUND BALANCE, beginning of year</u>		<u>266,925</u>	
<u>FUND BALANCE, end of year</u>		<u>288,494</u>	

The accompanying notes are an integral part of these statements.



ST. LANDRY PARISH COMMUNICATIONS DISTRICT  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

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, 1998

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, 1998

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, 1998

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 (368 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, 1998

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's fund balance is not a deficit balance.

J. FUND BALANCES

The District has no deficit fund balances.

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

At December 31, 1998, the carrying amount of the District's checking account was \$266,564, and the bank balance was \$281,150. The bank balance of the checking account was secured by federal depository insurance and by securities that are pledged as collateral. Approximately \$181,150 was collateralized by securities held by the pledging financial institution in the District's name. This collateral is considered under generally accepted governmental accounting principles to be a Category 2 credit risk.

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

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

	Balance January 1, <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>1998</u>
Equipment	\$314,027	\$8,432	\$73,585	\$248,874
Vehicles	46,122			46,122
Building renovations	<u>98,163</u>	_____	_____	<u>98,163</u>
<u>Total</u>	<u>458,312</u>	<u>8,432</u>	<u>73,585</u>	<u>393,159</u>

ST. LANDRY PARISH COMMUNICATIONS DISTRICT  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

NOTE 4 - LONG-TERM DEBT

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

	<u>Compensated Absences</u>	<u>Xerox Lease</u>	<u>Installment Purchase Contract</u>	<u>Total</u>
Balance 1/01/98	\$5,970	\$398	\$51,510	\$57,878
Increase in long term compensated absences payable	2,907			2,907
Decrease in contract for PSI software			(51,510)	(51,510)
Payments on lease	_____	(398)	_____	(398)
Balance 12/31/98	<u>8,877</u>	<u>-0-</u>	<u>-0-</u>	<u>8,877</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, 1995, St. Landry Parish Communications District entered into a capital lease for a Xerox copier at a total cost of \$4,845. The lease was for a term of 36 months. Monthly payments were \$140.70. At the end of the lease term, the copier was purchased for \$500. Payments on principal in 1998 were \$398.

PSI Software - On January 2, 1997, the St. Landry Parish Communications District entered into an installment contract for computer aided dispatch software from PSI International, Inc. The total cost of the software was \$73,585. The District paid \$22,075 (30% of contract price) upon execution of the agreement. The software was never received by the District. The long-term debt was removed from the books and the District has requested the down payment be returned.

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.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

NOTE 5 - PENSION PLAN (Continued)

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, 1998 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, 1998, 1997 and 1996 were \$17,668, \$16,557 and \$7,041, respectively.

Employee contributions for the years ended December 31, 1998, 1997 and 1996 were \$21,658, \$20,184 and \$9,225, respectively.

NOTE 6 - BOARD MEMBERS

Board Members of the St. Landry Parish Communications District are as follows for 1998:

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  
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 1904-1984

Retired

Harold Dupre, CPA  
 1996

John Newton Stout, CPA  
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Dwight Ledoux, CPA  
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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 May 27, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether 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. However, we noted an immaterial instance of noncompliance that we have reported to management of the St. Landry Parish Communications District in a separate letter dated May 27, 1999.

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  
Page 2

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

*John S. Dowling & Company*

Opelousas, Louisiana  
May 27, 1999

SUPPLEMENTARY INFORMATION

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

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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 May 27, 1999. Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole.

The year 2000 supplementary information on page 17 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 supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the St. Landry Parish Communications District is or will become year 2000 compliant, that the St. Landry Parish Communications District's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the St. Landry Communications District does business are or will become year 2000 compliant.

*John S. Dowling & Company*  
 Opelousas, Louisiana  
 May 27, 1999

ST. LANDRY PARISH COMMUNICATIONS DISTRICT  
OPELOUSAS, LOUISIANA  
YEAR 2000 REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 1998

The St. Landry Parish Communications District utilizes two computer software packages in their operations which could be affected by the year 2000 issue. The District has updated the accounting software, which is manufactured by One Write Plus, to be year 2000 compliant. If failure of the software would occur, the District's personnel is familiar with maintaining a manual accounting system. The District is currently in the process of upgrading the 911 software Central Link, which is manufactured by Motorola. The District has inquired of their financial institution and telephone company about their systems also being year 2000 compliant. The financial institution has communicated to the District that extensive testing under state and federal guidelines is currently being performed. The telephone company has communicated to the District that it is currently evaluating all system components the company owns or uses.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT  
OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
DECEMBER 31, 1998

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

97-1. The budget was not amended properly.  
Resolved

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

None

Joel Lanclos, Jr., CPA  
Russell J. Stelly, CPA  
Chizal S. Fontenot, CPA  
James L. Nicholson, Jr., CPA  
G. Kenneth Pavy, II, CPA  
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1996  
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1998  
Dwight Ledoux, CPA  
1998

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 May 27, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

As part of our examination, we have issued our report on the financial statements, dated May 27, 1999, and our report on internal control and compliance with laws, regulations, and contracts, dated May 27, 1999.

During the course of our examination, we became aware of the following matter which represents an immaterial deviation of compliance.

1998-1. Telecommunications Procurement

Condition: Telecommunications equipment was purchased without a request for proposal.

Criteria: Louisiana Revised Statute 39:1751, Telecommunications Procurement, states that the method of procurement permitted for the acquisition of telecommunications systems, including equipment and related services, shall be by a request for proposal by public notice.

Effect: The proper procedures were not followed in purchasing telecommunications equipment.

Cause: Management of the Communications District understood that the equipment could only be purchased from a sole source and was therefore exempt from advertising for bids and from requesting proposals.

*John S. Dowling & Company*

Opelousas, Louisiana  
May 27, 1999



*St. Landry Parish Communications District*

1065 Hwy. 749 Ste. C  
Opelousas, Louisiana 70570  
(318) 948-9079 Fax (318) 948-9139



*Chairman*  
Paul N. Gennuso  
P. O. Box 792  
Opelousas, LA 70571  
(318) 948-2513

*Executive Director*  
Jude A. Moreau

*Executive Secretary*  
Candice Pitre Elkins

**CORRECTIVE ACTION PLAN**

*Vice-Chairman*  
Bobby Degueyter  
P. O. Box 145  
Leonville, LA 70551  
(318) 879-2601

Louisiana Legislative Auditor  
Baton Rouge, LA 70804

*Secretary/Treasurer*  
Luther Hill  
158 Guidry Road  
Palmetto, LA 71358  
(318) 623-5309

St Landry Parish Communications District respectfully submits the following corrective action plan for the year ended December 31, 1998.

Name and address of independent accounting firm: John S. Dowling & Company, PO Box 433, Opelousas, LA 70571-0433.

*Sgt-at-Arms*  
Jessie Manuel  
300 S. Second Street  
Eunice, LA 70535  
(318) 457-2626

Audit period: Year ended December 31, 1998

The findings from the 1998 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Roy Mallet  
P. O. Box 390  
Opelousas, LA 70571  
(318) 948-6516

**FINDINGS – FINANCIAL STATEMENT AUDIT**

NONCOMPLIANCE

Tim Marks  
P. O. Box 551  
Opelousas, LA 70571  
(318) 948-0510

N/A

**FINDINGS – FEDERAL AWARD PROGRAMS AUDIT**

Gerald Lejeune  
100 Park Avenue  
Eunice, LA 70535  
(318) 457-6557

N/A

**FINDINGS – MANAGEMENT LETTER**

**1998-1 IMMATERIAL INSTANCE OF NON-COMPLIANCE**

Action taken: Procedures have been established to ensure that all purchases in excess of \$10,000 be posted regardless of whether equipment is purchased from a sole source provider.

Sincerely Yours,

Paul N. Gennuso  
Chairman