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ST. LOUIS, MISSOURI COMMUNICATIONS DISTRICT
MISSOURI, ILLINOIS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1980

Under provisions of state law this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the presiding officer.

Release Date 7-28-84

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

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John S. Dowling, CPA
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Office
David Capps, CPA
1996
John Herbert Skell, CPA
1998
DeeAnn Laddon, CPA
1998
John Lantieri, Jr., CPA
2000

INDEPENDENT AUDITOR'S REPORT

To the Commissioners of St. Landry Parish
Communications District
Opalouses, 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, 2003, 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 auditing standards and the standards generally accepted in the United States of America 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, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 10, 2004 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. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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 the 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

Opalouses, Louisiana
June 18, 2004

ST. LOUIS PUBLIC COMMUNICATIONS DISTRICT
OFFICERS' ACCOUNTS
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNTS (GROUP)
DECEMBER 31, 2001

	GOVERNMENTAL		TOTALS		
	FUND TYPE	ACCOUNT GROUPS		Memorandum Code	
		GENERAL FUND	GENERAL	LONG-TERM DEBT	2000
ASSETS					
Cash	\$418,479			\$418,479	\$186,374
Investment	89,800			89,800	139,800
Fees receivable	104,263			104,263	87,121
Equipment		\$1,000,140		1,000,140	988,829
Vehicles		66,738		66,738	66,120
Building reservations		98,143		98,143	98,143
Amount to be provided for retirement of long-term debt			\$181,315	181,315	189,450
TOTAL ASSETS	592,582	1,175,021	181,315	1,069,798	1,925,261
LIABILITIES					
Accounts payable	\$14,128			\$14,128	\$28,128
Capital lease - 800 MHz radio system			\$130,188	130,188	148,476
Compressed air hoses payable	668		88,687	89,255	21,874
Total liabilities	14,796	-0-	130,188	193,388	198,478
FUND EQUITY					
Investment in general fund assets		\$1,175,021		1,175,021	1,141,894
Fund balance					
Reserved for maintenance AMR/ALT equipment	188,000			188,000	188,000
Reserved for maintenance 800 MHz radio system	69,800			69,800	69,800
Reserved for future AMR/ALT upgrades	89,800			89,800	89,800
Unreserved, undesignated	164,882			164,882	139,121
TOTAL FUND EQUITY	432,482	1,175,021	-0-	1,749,321	1,925,494
Total liabilities and fund equity	592,582	1,175,021	181,315	1,069,798	1,925,261

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 CHINESE, LOUISIANA
 STATEMENT OF REVENUES, DISBURSURES AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021
REVENUES		
Intergovernmental		
Louisiana Office of Emergency Preparedness	\$10,747	\$10,743
Federal Emergency Management Agency	1,544	
Charges for services		
Bell South telephone fees	244,338	249,339
Century telephone fees	50,836	44,117
Private sign reimbursements	880	71
Wireless telephone fees	283,324	231,714
Other telephone company fees	22,217	7,794
Interest income	4,881	4,843
Miscellaneous income	580	100
Total revenues	<u>128,133</u>	<u>549,722</u>
DISBURSURES		
Current		
Salaries	281,800	274,808
Payroll taxes	4,738	3,518
Compensated absences	840	
Retirement	22,894	20,107
Auto repair/maintenance	1,314	1,803
Auto fuel	3,268	3,518
Telephone - office	13,890	13,897
Telephone - cellular	1,340	1,849
Telephone - line expenses	62,990	62,843
Education	2,747	1,280
Dues and subscriptions	428	393
Utilities	4,384	4,504
Professional fees	4,460	3,550
Insurance -		
Employees' health	68,300	61,818
Business' s compensation	1,722	
Automobile	2,791	1,634
General liability	5,198	4,389
Management liability	800	720
Surety bonds	80	80
Office supplies	4,394	4,821
Postage	421	390
Equipment rental	1,427	847
Other repairs/maintenance	4,127	10
Equipment repairs/maintenance	2,178	2,979
Housekeeping	1,299	1,895
Advertising	161	14
Internet service	927	280
Bank service charges	28	20

continued on next page.

The accompanying notes are an integral part of these statements.

ST. LOUISY PARISH COMMUNICATIONS DISTRICT
COULACRA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
EXPENDITURES (Continued)		(Memorandum Fund)
Personal uniforms	\$200	\$1,948
Maintenance agreements	24,331	21,848
Addressing supplies	1,577	808
Printing and copying expenses	259	
Travel expenses	4,248	1,818
Wireless EMAP expenses	21,080	12,387
Capital outlay	29,948	3,693
Debt service payments		
Principal	87,178	86,818
Interest	11,832	12,828
Total expenditures	<u>174,683</u>	<u>187,212</u>
CHANGES (INCREASES) OF REVENUES OVER EXPENDITURES	<u>81,888</u>	<u>128,840</u>
FUND BALANCE, beginning of year	<u>482,321</u>	<u>353,431</u>
FUND BALANCE, end of year	<u>564,209</u>	<u>482,271</u>

The accompanying notes are an integral part of these statements.

ST. LOUIS, MISSOURI COMMUNICATIONS DISTRICT
MEMBERS - ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (CASH BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>GENERAL FUND</u>		<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	
REVENUES			
Intergovernmental			
Illinois office of Emergency Preparedness	\$18,000	\$20,747	\$2,747
Federal Emergency Management Agency		1,848	1,848
Charges for services			
Bell South telephone fees	345,743	348,848	378
Century telephone fees	43,700	44,501	801
Private sign encroachments		800	800
Wireless telephone fees	218,000	222,263	4,263
Other telephone company fees	15,000	15,777	777
Interest income	3,700	4,483	883
Miscellaneous	8,338	888	(7,450)
TOTAL REVENUES	712,481	760,898	48,417
EXPENDITURES			
Current			
Salaries	298,000	321,040	\$23,040
Payroll taxes	4,911	4,738	(173)
Retirement	18,000	22,844	5,844
Auto repair/maintenance	2,300	1,854	(446)
Auto fuel	3,100	3,100	
Telephone - office	14,000	13,810	(190)
Telephone - cellular	2,500	1,828	(672)
Telephone - line expenses	64,128	64,128	
Education	3,117	3,313	(196)
Dues and subscriptions	838	838	
Utilities	4,400	4,318	(82)
Professional fees	4,000	3,861	(139)
Insurance -			
Employee health	48,100	48,868	768
Workers's compensation	1,712	1,712	
Automobile	1,700	1,700	
General liability	5,104	5,104	
Management liability	818	818	
Surety bonds	88	88	
Office supplies	4,700	4,482	(218)
Postage	450	450	
Equipment purchase	1,048	1,857	809
Office repairs/maintenance	313	4,217	3,904
Equipment repairs/maintenance	3,300	3,178	(122)
Bank service charges	8	33	25
Printing and copying expense	45	97	52

Continued on next page.

The accompanying notes are an integral part of these statements.

ST. LOUISY BARRON COMMUNICATIONS DISTRICT
GENERAL FUNDING
STATEMENT OF BUDGETED, ENCUMBERED, AND CHANGED IN FUND BALANCE (CONTINUED)
BUDGET FUND BALANCE AND ACTUAL
BUDGET FUND
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

	<u>GENERAL FUND</u>		<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES (Continued)			
Compensated absences			209
Housekeeping	10,389	10,402	13
Advertising	148	187	39
Internet service	872	872	
Personnel expenses	355	303	(52)
Maintenance agreements	28,307	28,307	
Addressing supplies	1,577	1,577	
Travel expense	4,247	4,269	(22)
Wireless 911 expense	20,808	21,880	(1072)
Tele service (principal and interest)	88,837	88,837	
Capital outlay	93,325	93,325	14,187
Total expenditures	328,334	328,388	14,568
EXCESS OF REVENUE OVER EXPENDITURES	<u>38,882</u>	39,387	50,522
FUND BALANCE, beginning of year		488,172	
FUND BALANCE, end of year		<u>527,559</u>	

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
TERREBOON, LOUISIANA
GUIDE TO FINANCIAL STATEMENTS
REVISED 01, 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.

A. 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.

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 the assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for

4

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
SPRINGFIELD, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. GENERAL ACCOUNTING (Continued)

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

C. BAIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by the 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.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 BOULDER, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1981

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. CASH AND INVESTMENTS (Continued)

Bank deposits must be secured by Federal Depositary 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.

E. FIXED ASSETS

All items of property, plant, and equipment are recorded in the General Fixed Assets Account Group. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable) and at an estimated cash value as original cost exceeds cost. 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. REVENUE AND EXPENDITURE 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.

The revenues, expenditures and fund balance shown on pages 3 and 4 are reconciled with the amounts reflected in the budget comparisons on pages 5 and 6 as follows:

General Fund

	Page 3 Revenues	\$718,152
	Add: Prior year telephone fees receivable	87,121
	Less: Current telephone fees receivable	(104,121)
	Prior year accounts payable	_____(22)
Page 5	Revenues	<u>718,121</u>

ST. LOUISY BARRON COMMUNICATIONS DISTRICT
GENERAL LEDGERS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1951

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. REVENUE AND EXPENDITURE ACCOUNTING (Continued)

		<u>General Fund</u>
Page 2	Expenditures	\$644,464
	Add: Prior year accounts payable	14,125
	Less: Current year accounts payable	(14,251)
	Increase in compensated absences payable	(948)
	Prior year accounts payable reversed against revenue	____(12)
Page 4	Expenditures	\$623,688
Page 4	Fund balance, end of year	\$573,659
	Add: Current year accounts payable	14,251
	Increase in compensated absences payable	948
	Less: Current year receivables	(104,187)
Page 4	Fund balance, end of year	\$683,671

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. Unused vacation time will be paid to an employee who separates time with the District.

All District employees will earn 8 hours sick leave per month for a maximum of 96 hours per year. Once an employee earns a minimum of 480 hours (approximately three months work hours) the employee is eligible for cash reimbursement of hours earned over the minimum 480 hours at the end of the calendar year (December). A maximum limit of 160 hours earned sick leave (approximately six months work hours) may be accrued by the employee. Any sick leave earned after the employee accumulates 160 hours of sick leave will be subject to mandatory reimbursement by the end of the calendar year (December). An employee will have the option of a cash reimbursement in December of each year, limited to no more than 80 hours per calendar year less the amount of sick leave used during that year. When an employee separates time with the District, the District reserves the right to either payoff the amount of sick leave earned in one payment, or make incremental payments during the regularly scheduled payroll of the District at the employee's last rate of pay until the amount of sick leave is paid to the former employee in full.

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 does not have a deficit Fund balance.

ST. LAWRY PARISH COMMUNICATIONS DISTRICT
CONSOLIDATED FINANCIAL
STATEMENT TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. FIDEL COLUONS

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, 2002, the carrying amount of the District's cash in bank, including investments of certificates of deposit, was \$481,878 and the bank balance was \$489,893. Approximately \$148,782 was covered by Federal depository insurance and \$300,139 was covered by securities held by the pledging financial institution in the District's name. Approximately \$161 was not covered by Federal depository insurance or by securities that are pledged as collateral until February, 2004.

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

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

	Balance January 1, 2002	Additions	Deletions	Balance December 31, 2002
400 MHz radio system	\$281,129			\$280,129
Equipment	485,878	86,254		572,032
Vehicles	48,320	20,814		69,134
Building renovations	28,283			28,183
Total	1,143,610	107,068	-0-	1,250,678

NOTE 4 - LONG-TERM DEBT

Changes in long-term debt are as follows:

	Compensated Absences	Capital Lease
Balance 1/01/02	\$11,874	\$448,478
Decrease in capital lease		(28,283)
Increase in long-term payable	17,833	
Balance 12/31/02	29,707	420,195

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.

Capital Lease - The St. Lawry Parish Communications District entered into a lease purchase agreement with Reed Bus Leasing Corporation for an 800 MHz radio system on April 12, 2002. The total cost of the 800 MHz system was \$284,784 with a \$280,000 down payment made during 2002. The agreement requires annual payments of \$64,819 for five years at an interest rate of 4.25 percent with the first annual payment due on April 12, 2002 and the final payment due on April 20, 2008. The total cost of the 800 MHz system of \$284,784 has been recorded in the General Fixed Assets Account Group and the lease payable of \$204,784 is set up in the General Long-term Debt Account Group. The lease has a 41.48 buy out option at the end of the lease term.

**ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 FINANCIAL STATEMENTS
 MODEL TO FINANCIAL STATEMENTS
 DECEMBER 31, 2003**

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 14010, Baton Rouge, Louisiana, 70804-0010 or by calling (225) 388-1361.

Contributions to the System include employee contributions of 3.3 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, 2003 is 7.74 percent. In addition, the fund receives .25 percent of the taxes shown to be collected on the tax bills of each parish, excluding Orleans and East Baton Rouge.

The St. Landry Parish Communications District's employer contributions for the years ended December 31, 2001, 2002 and 2003 were \$12,044, \$20,127 and \$17,925, respectively.

Employee contributions for the years ended December 31, 2001, 2002 and 2003 were \$17,022, \$14,472 and \$20,739, respectively.

NOTE 4 - LEASE COMMITMENTS

On December 19, 2001, the St. Landry Parish Communications District entered into an operating lease for 14.178 acres of property from Robert and Marie Domingue for a total cost of \$98 which was paid in full on December 11, 2003. The lease was for a term of 29 years beginning on January 1, 2004.

NOTE 5 - DEFERRED FUND BALANCE

The restrictions of fund balances represent amounts set aside for maintenance of RPT/AGS equipment, maintenance of the 800 MHz radio system and future RPT/AGS equipment upgrades.

NOTE 6 - BOARD MEMBERS

Board Members of the St. Landry Parish Communications District are as follows for 2003:

Kevin Raymond - Chairman
 Donald Lafosse - Vice Chairman
 Vernon Mallory - Secretary/Treasurer
 Tim Marks - Sgt.-at-Arms
 Ray Hatten
 Bobby Dupuyette
 Luther Hill

BOARD MEMBERS do not get paid for serving on the Board.

ST. LAWRY PARISH COMMUNICATIONS DISTRICT
SPRINGFIELD, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

NOTE 4 - IMPLEMENTATION OF WIRELESS 911 SERVICES

Louisiana Act 1829 authorizes the St. Lawry Parish Communications District to levy an emergency telephone service charge on certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to 911 systems.

During 2003, the District received \$255,840 in remittance from wireless telephone companies. Expenditures of \$255,258 from wireless funds were made during the year. These expenditures consisted of the following: Reimbursement to wireless companies for providing Phase I wireless information to the district when an emergency 911 call comes in, and the overall operations of the District and allocation of funds for the future purchase of Phase II equipment.

The District has currently signed a contract for GIS mapping and is preparing for an upgrade to accommodate Phase II technology.

RELATED REPORT



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

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James L. McKeown, Jr., CPA
G. Kenneth Perry, Jr., CPA
Barbara J. Cox, CPA
Michael S. Fay, CPA
Lisa T. Murrell, CPA

John S. Dowling, CPA
1991-1992

Retired

Harold Dapin, CPA
1993

John-Harmon Ross, CPA
1993

Deigh Lathan, CPA
1993

Jan-Lynette, J., CPA
2000

**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, 2003, and have issued our report thereon dated June 18, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether 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 these 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 those specified
previously.

John S. Dawling & Company

Opalouse, Louisiana
June 18, 1984

REFERENCES

ST. LEADY BISHOP COMMUNICATIONS DISTRICT
CONSOLIDATED FINANCIAL STATEMENTS
PERIODS OF FIVE YEARS AND COMPILED COPY
DECEMBER 31, 2001

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the St. Leady Bishop Communications District.
2. No reportable conditions relating to the audit of the financial statements is reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the St. Leady Bishop Communications District were disclosed during the audit.

B. 2001 Findings - Financial Statement Audit

None

ST. LAMERY BARON COMMUNICATIONS DISTRICT
COLUMBIA, LOUISIANA
SCHEDULE OF FIDELITY BOND FINANCING
DECEMBER 31, 2000

SECTION I -	<u>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</u>
	<u>ISS-1. Collateral, Retained</u>
	Excluded
SECTION II -	<u>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AGENCY</u>
	N/A
SECTION III -	<u>MANAGEMENT LETTER</u>
	None