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WASHINGTON PARISH COMMUNICATIONS DISTRICT
(A Component Unit of the Washington Parish Government)
Franklinton, Louisiana

Independent Accountant's Compilation Report

**Independent Accountant's Report on Applying
Agreed-upon Procedures**

As of and for the Year Ended December 31, 2001

Under provisions of state law, this report is a public document. A request for a copy of this report to the entity level will not be provided to the public. This 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.

Released Date: 5/13/12

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

WASHINGTON PARISH COMMUNICATIONS DISTRICT
(A Component Unit of the Washington Parish Government)
Franklin, Louisiana

December 31, 2001

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RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT - CERTIFIED GOVERNMENT FINANCIAL MANAGER

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Washington Parish Communications District
Franklin, Louisiana

I have compiled the accompanying general-purpose financial statements of the Washington Parish Communications District, a component unit of the Washington Parish Government, as of and for the year ended December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying general-purpose financial statements and, accordingly, do not express an opinion or any other form of assistance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated February 8, 2002, on the results of my agreed-upon procedures.



Certified Public Accountant

Bogalusa, Louisiana
February 8, 2002

WASHINGTON PARISH COMMUNICATIONS DISTRICT
 (A Component Unit of the Washington Parish Government)
 Franklinton, Louisiana
ALL FUND TYPES

Balance Sheet
 December 31, 2001

		Proprietary Fund Type <u>Enterprise Fund</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 48,701	
Investments	288,893	
Accounts receivable	<u>54,539</u>	
Total current assets		\$ 392,133
Property, plant and equipment:		
Less accumulated depreciation	<u>517,273</u>	
Net property, plant and equipment		47,859
Other assets:		
Utility deposit	<u>325</u>	
Total other assets		<u>325</u>
Total Assets		<u>\$ 398,317</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Current liabilities:		
Accounts payable	14,413	
Accrued payroll taxes	<u>\$ 1,028</u>	
Total current liabilities		\$ 15,441
Fund equity:		
Retained earnings:		
Designated:		
Designated for road signs	5,153	
Designated for aerial map revision	30,000	
Designated for equipment replacement	30,000	
Undesignated	<u>336,307</u>	
Total fund equity		<u>301,460</u>
Total Liabilities and Fund Equity		<u>\$ 398,317</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH COMMUNICATIONS DISTRICT
 (A Component Unit of the Washington Parish Government)
 Franklinton, Louisiana
 ALL FUND TYPES

Statement of Revenue, Expenses,
 and Changes in Retained Earnings
 For the year ended December 31, 2001

		Proprietary Fund Type <u>Enterprise Fund</u>
Revenue:		
Wireline telephone service charges	\$ 192,434	
Wireless telephone service charges	83,899	
Interest	11,337	
Map income	<u>207</u>	
Total revenue		\$ 298,877
Expenses:		
Service and maintenance fee	73,343	
Salaries	45,158	
Depreciation	9,859	
Taxes	9,815	
Legal and professional	8,198	
Telephone	8,645	
Insurance	6,654	
Public education	5,925	
Office	4,200	
Payroll taxes	3,480	
Repairs & maintenance	2,867	
Rent	2,585	
Training-meetings	1,755	
Miscellaneous	1,561	
Vehicle-gas and repairs	1,067	
Utilities	532	
Map reprints	447	
Signs	<u>71</u>	
Total expenses		<u>194,224</u>
Net income for the year		72,583
Retained earnings, beginning		<u>305,073</u>
Retained earnings, ending		<u>\$ 377,656</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH COMMUNICATIONS (DISTRICT)
 (A Component Unit of the Washington Parish Government)
 Franklin, Louisiana
 ALL FUND TYPES

Statement of Cash Flows
 For the year ended December 31, 2001

		Proprietary Fund Type <u>Enterprise Fund</u>
Cash flows from operating activities:		
Operating income	\$ 72,583	
Adjustments to reconcile net operating income to net cash provided by operating activities:		
Depreciation	9,850	
Changes in assets and liabilities:		
Decrease (increase) in Accounts receivable	(17,358)	
Increase (decrease) in accounts payable and accrued expenses	<u>8,750</u>	
Net cash provided by operating activities		\$ 71,650
Cash flows from investing activities:		
Payment for property and equipment	(33,902)	
Payments for the purchase of Certificates of Deposits	<u>(33,992)</u>	
Net cash provided by investing activities		<u>(67,894)</u>
Net cash increase (decrease) for the year		4,256
Cash at beginning of year		<u>30,448</u>
Cash at end of year		<u>\$ 40,703</u>

There was no interest paid in 2001.

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH COMMUNICATIONS DISTRICT
(A Component Unit of the Washington Parish Government)
Franklinton, Louisiana

Notes to the General-Purpose Financial Statements
As of and for the year ended December 31, 2001

INTRODUCTION

The Washington Parish Communications District (the district) was created by the Washington Parish Government on May 17, 1988 under the provisions authorized by Louisiana Revised Statute 33:9101-9105. The purpose of the district is to establish and manage operations of an enhanced 911 emergency telephone system in Washington Parish. The district is governed by a seven (7) member board appointed by the parish government. Board members receive no compensation.

The district has equipped four public safety answering points: Washington Parish Sheriff's Office, Franklinton Police Department, Bogalusa Police Department, and Bogalusa Fire Department with enhanced 911 equipment. Each answering point is staffed by the respective agency's personnel.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general-purpose financial statements of the Washington Parish Communications District have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Washington Parish Government is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government (parish government), (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.

WASHINGTON PARISH COMMUNICATIONS DISTRICT

Franklin, Louisiana

Notes to the General Purpose Financial Statements (continued)

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Washington Parish Government 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 parish government 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 parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
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 parish government appoints the district's governing body and imposes its will, the district was determined to be a component unit of the Washington Parish Government, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Washington Parish Communications District is organized and operated on a fund basis whereby a self-balancing set of accounts (Enterprise Fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenses. The operations are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the cost (expenses, including depreciation) of providing services on a continuing basis be financed or recovered primarily through user charges.

WASHINGTON PARISH COMMUNICATIONS DISTRICT
Franklin, Louisiana
Notes to the General-Purpose Financial Statements (continued)

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Enterprise Fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of this fund is included on the balance sheet. The accrual basis of accounting is used. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. The Enterprise Fund uses the following practices in recording certain revenues and expenses:

Revenues

Wires:

On November 10, 1988, the voters of Washington Parish approved a levy not to exceed 5% of the tariff rate approved by Public Service Commissions, on each private and commercial telephone to fund the enhanced 911 emergency telephone service. Beginning January 1, 1989, South Central Bell Telephone Company (SCB) began collecting a service charge of \$1.55 per residential and \$1.45 per commercial telephone line. SCB remits monthly collections (less a 1% administrative fee) to the district by the 15th (16th) day of the following month. Currently, there are approximately 17,000 residential and 3,500 commercial lines in the Parish.

Wireless:

On December 15, 2000, an agreement for Phase I E-911 Services was entered into between the Washington Parish Communications District and Bell South Mobility as per the Federal Communications Commission in its Report and Order and Further Notice of Proposed Rulemaking in FCC Docket No. 94-102, released on July 28, 1996, which requires cellular and broadband PCS licensees and certain wireless licensees to initiate action for the provision of Phase I E-911 service (as defined in the FCC Order), which will enable such licensees to relay a caller's mobile directory number information and the location of a call site receiving a 911 call to the designated Communications District. This agreement allows the Communications District to collect a monthly fee of \$0.85 per cellular subscriber per month minus a collection fee not to exceed \$0.15 per cellular subscriber per month. While not governed by this

WASHINGTON PARISH COMMUNICATIONS DISTRICT
Franklin, Louisiana
Notes to the General-Purpose Financial Statements (continued)

agreement, seven other cellular providers are collecting monthly fees from their subscribers for the Communications District. These other cellular providers are: Radio Phone d.b.a. ALLTEL, New South Communications, T-Mobile Communications d.b.a. SUN Com, Cingular, The Other Phone Company, Inc., and TracPhone Wireless.

Expenses

The district records expenses when the liability has been incurred.

E. BUDGET PRACTICES

As per Louisiana Revised Statute 39:1301, budget preparation and adoption is required for all political subdivisions of the state with a general fund or a special revenue fund. The Washington Parish Communications District is organized and maintains its accounts in an Enterprise Fund; therefore, the district is not required by state regulations or generally accepted accounting principles to adopt a budget.

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, and interest-bearing demand deposits. The district includes in cash and cash equivalents, amounts in time deposits and those investments in bank certificates of deposits with original maturities of no more than 90 days. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. Investments are stated at cost.

G. FIXED ASSETS

Fixed assets of the district are stated on the balance sheet at the fund at historical cost. Depreciation of all exhaustible fixed assets is charged as an expense against operations. Fixed assets reported on the balance sheet are

WASHINGTON PARISH COMMUNICATIONS DISTRICT

Franklin, Louisiana

Notes to the General Purpose Financial Statements (continued)

net of accumulated depreciation (if reported net on the balance sheet). Depreciation is computed using the straight-line method over the estimated useful life. Estimated useful lives are as follows:

Vehicles	5 years
Equipment	7 years
Computer equipment	6 years

H. COMPENSATED ABSENCES

The cost of current leave privileges, computed in accordance with GASB Codification Section 600, is recognized as a current-year expenditure in the proprietary fund when leave is actually taken.

Employees of the district earn vacation leave at varying rates according to years of service. Vacation leave must be taken during the year earned. However, upon termination employees are paid for any unused vacation leave earned during the year.

Employees earn 12 days of sick leave each year. A total of 45 days may be accumulated. All accumulated sick leave lapses upon termination.

The liability for compensated absences at December 31, 2001, is not reflected in the accompanying financial statements; however the amount is not material.

I. LONG-TERM LIABILITIES

Long-term liabilities are recognized within the Enterprise Fund.

J. FUND EQUITY

Reserves-

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

Designated Fund Balances-

Designated fund balances represent tentative plans for future use of financial resources.

WASHINGTON PARISH COMMUNICATIONS DISTRICT
Franklin, Louisiana
Notes to the General-Purpose Financial Statements (continued)

2. CASH AND CASH EQUIVALENTS

At December 31, 2001, the district had cash and cash equivalents (bank balances) totaling \$46,701.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2001, the district had \$30,831 in deposits/collected bank balances, which were secured by federal deposit insurance.

3. INVESTMENTS

At December 31, 2001, the district held investments of Certificates of Deposit in three local banks amounting to \$253,893, as follows:

Hibernia National Bank	\$ 70,252
Parish National Bank	93,442
Zellco Federal Credit Union	<u> 90,199</u>
	<u>\$ 253,893</u>

These investments are stated at cost, which approximates market. Under state law, these investments must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These investments were secured by federal deposit insurance.

4. RECEIVABLES

The following is a summary of receivables at December 31, 2001:

Bell South	\$ 38,440
Cingular	25,176
Other	<u> 2,935</u>
Total	<u>\$ 66,551</u>

WASHINGTON PARISH COMMUNICATIONS DISTRICT
 Franklinton, Louisiana
 Notes to the General-Purpose Financial Statements (continued)

6. PROPERTY, PLANT AND EQUIPMENT

A summary of fixed assets at December 31, 2001 follows:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Vehicles	\$ 28,328	\$ 2,033	\$ 26,295
Office equipment & furniture	21,884	13,712	8,272
Recorders	<u>55,851</u>	<u>52,872</u>	<u>12,979</u>
Total	<u>\$ 112,273</u>	<u>\$ 68,617</u>	<u>\$ 47,656</u>

Depreciation is computed on a straight-line basis over the estimated useful lives ranging from five to ten years.

8. PENSION PLAN

The district's employees are participants in the federal social security system. Employees contribute 7.65% of their pay and the district matches 7.65%. The district has no liability for benefit payments other than current payroll taxes.

7. PRIOR PERIOD ADJUSTMENT

The Undesignated Fund Balance at the beginning of 2001 has been increased by \$18,000 from \$247,701 to 265,710. The change was necessary because the following accounts were understated on December 31, 2000:

Accounts receivable	\$ 23,557
Accounts payable	<u>17,540</u>
	<u>\$ 18,000</u>

Had the error not been made, net income for the year 2000 would have been increased by \$ 18,000.

WASHINGTON PARISH COMMUNICATIONS DISTRICT
Franklinton, Louisiana
Notes to the General-Purpose Financial Statements (continued)

B. ADDENDA TO FINANCIAL REPORT REQUIRED BY LRS 33:9101 ET SEQ.

In accordance with LRS 33:9101 et seq. and the Legislative Auditor Memorandum dated March 22, 2006, following is a summary of revenues derived from wireless service charges, how such funds were expended, and the progress of Phase 1 implementation.

As of December 31, 2001:

Total funds received from wireless service charges	\$ 82,000
Expenditures made solely for wireless 9-1-1	-0-
Expenditures made solely for wireless 9-1-1	184,224
Percentage of balance of expenditures attributable To wireless 9-1-1 (total balance of expenditures multiplied by the percentage of wireless calls received by the District to the total number of calls received)	0%

Status of Phase 1 Implementation:

The Washington Parish Communications District is aggressively developing a comprehensive plan to consolidate the four existing PSAP's to provide enhanced communications services (including Phase I E-911) to the citizens of Washington Parish and the emergency services located therein. The land, structure, and equipment costs of this proposed system, while not finalized as yet, is well beyond the present Retained Earnings of the Communications District and will require additional grant funding which will be requested in 2002. In addition, it is expected that additional system operating costs will be requested by Parish wide vote in 2002. Thus, it is expected that Phase I implementation in Washington Parish will occur in 2003.

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT - CERTIFIED GOVERNMENT FINANCIAL MANAGER

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Washington Parish Communications District
Franklin, LA

I have performed the procedures included in the Louisiana Government/Local Guide and enumerated below, which were agreed to by the management of Washington Parish Communications District, a component unit of the Washington Parish Government, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Washington Parish Communications District's compliance with certain laws and regulations during the year ended December 31, 2001, included in the accompanying Louisiana Alternative Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with state law (R.S. 38:2211-2214).

Procedures performed; see finding 01-1.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by state law (R.S. 42:1101-1124), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Because the district operates as an enterprise fund, neither state statute nor generally accepted accounting principles require that a budget be adopted.

6. Trace the budget adoption and amendments to the minute book.

N/A

7. Compare the revenues and expenses of the final budget to actual revenues and expenses to determine if actual revenues or expenses exceed budgeted amounts by more than 5%.

N/A

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:
- (a) trace payments to supporting documentation as to proper amount and payee;
Done.
 - (b) determine if payments were properly coded to the correct fund and general ledger account; and
All payments were coded to the correct fund and general ledger account.
 - (c) determine whether payments received approval from proper authorities.
Procedure performed; see finding 01-2.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by state law (§R.S. 42:1 through 42:12).
Procedure performed.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.
Procedure performed; see finding 01-3.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of Washington Parish Communications District and, a review of the check register disclosed no payments which may have constituted bonuses, advances, or gifts.

My prior year report, dated May 5, 2001, did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Washington Parish Communications District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountant

Bogalusa, Louisiana
February 8, 2002

WASHINGTON PARISH COMMUNICATIONS DISTRICT
 (A Component Unit of the Washington Parish Government)

Corrective Action Plan for Current Year Compilation Findings
 For the Year Ended December 31, 2001

Ref. No.	Description of Findings	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
01-1	A 1995 Buick Century was purchased on January 30, 2001 for \$9,000. There was no documentation that three price quotes were obtained as required by the Public Bid Law (R.S. 38:2211-2270).	Public Bid Law (R.S. 38:2211-2271) will be made a part of the Communications District's Human Resources Policies and Procedure Guide, as Policy 5.9 - Purchasing Requirements. Once approved, this procedure will be issued and distributed to all employees and Commissioners, and compliance will be monitored by the Assistant Director and Manager.	Jim Coleman, Chairman	April 2, 2002
01-2	The total of disbursements revealed that one disbursement of \$432.60 for mileage was not properly documented. The documentation showed the total destination and the number of miles, but it did not reflect the date or purpose of the trip.	Expense disbursements will be properly documented as per the Communications District's Human Resources Policies and Procedure Guide, Policy 2.5 - Expense Reporting, which was approved and implemented on January 9, 2002. As per the policy, Expense reimbursements require proper documentation on the Commissioner's Expense Reporting Form. Compliance will be monitored by the Assistant Director and Manager.	Jim Coleman, Chairman	January 9, 2002

WASHINGTON PARISH COMMUNICATIONS DISTRICT
(A Component Unit of the Washington Parish Government)

Corrective Action Plan for Current Year Compilation Findings
For the Year Ended December 31, 2001

Ref. No.	Description of Findings	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
01-3	The Communications District leased office space for a five year period beginning January 1, 2001 for \$200.00 per month. The lease was not approved by the State Bond Commission and did not include a non-appropriation provision.	Article VII, Section 8, and Article VI, Section 35 of the 1994 Louisiana Constitution and LSA-RS 39:1418.66-1418.68 will be made a part of the Communications District's Human Resources Policies and Procedure Guide, as Policy 5.6 - Lease-Purchase Agreements. Once approved, this procedure will be issued and distributed to all employees and Commissioners, and compliance will be monitored by the Assistant Director and Manager. In addition, a non-appropriation provision will be made part of the current office space lease agreement.	Jim Coleman, Chairman	May 7, 2002

WASHINGTON PARISH COMMUNICATIONS DISTRICT

E911

P.O. BOX 498 - 1085 CLEVELAND ST.
FRANKLINTON, LA 70438
(504) 838-5625

LOUISIANA ATTESTATION QUESTIONNAIRE

Richard M. Seal, CPA
Post Office Box 128
Bogalusa, LA 70429-0128

In connection with your compilation of our financial statements as of December 31, 2001 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of February 5, 2002.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 33:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1990, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:483, and/or 39:82, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Hearings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than the credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 33:1410.00-1410.55.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-328.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Raymond C. Casper Secretary 2-5-02 Date
Darryl L. Lussier Treasurer 2-5-02 Date
John M. Calver President 2-5-02 Date