

WASHINGTON PARISH COMMUNICATIONS DISTRICT

Franklinton, Louisiana

**Independent Accountant's Review Report
With Supplemental Information Schedules
& ^v
Independent Accountant's Report on Applying
Agreed-Upon Procedures**

As of and for the Year Ended December 31, 2005

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-26-06

William R. Durden

*Certified Public Accountant
Limited Liability Company*
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Washington Parish Communications District
Of the
Washington Parish Government
Franklinton, Louisiana

Independent Accountant's Review Report
With supplemental Information Schedules
&
Independent Accountant's Report on
Agreed-Upon Procedures
As of and for the Year Ended December 31, 2005

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WASHINGTON PARISH COMMUNICATIONS DISTRICT
FRANKLINTON, LOUISIANA

TRANSMITTAL LETTER


JUNE 20, 2006

Office of the Legislative Auditor
P O Box 94397
Baton Rouge, LA 70804-9397

Dear Sir:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Washington Parish Communications District as of and for the fiscal year ended December 31, 2005. The report includes all funds under the control and oversight of the District. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



President

William R. Durden

*Certified Public Accountant
Limited Liability Company*

820 11TH AVENUE
FRANKLINTON, LOUISIANA 70438
(985) 839-4413
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MEMBER
A.I.C.P.A.

MEMBER
L.C.P.A.

Washington Parish Council
Board of Commissioners
Washington Parish Communications District
Franklinton, Louisiana

I have reviewed 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, 2005, which collectively comprise the District's basic financial statements as listed in the table of contents, and the accompanying management's discussion and analysis, and supplementary information schedules on pages 3 through 8 and 22 through 23 respectively, which are presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the board of commissioners of the Washington Parish Communications District.

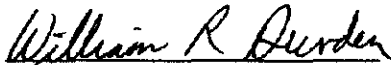
A review consists principally of inquiries of the District's personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

The management's discussion and analysis, on pages 3 through 8, is not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board.

My review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with generally accepted accounting principles. The information included in the management's discussion and analysis, and accompanying supplementary schedules, pages 3 through 8 and 22 through 23 are presented only for supplementary analysis purposes. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made to them.

In accordance with the *Louisiana Audit Guide* and the provisions of state law, I have issued a report, dated June 20, 2006, on the results of my agreed-upon procedures.



William R. Durden,
Certified Public Accountant
Franklinton, Louisiana

JUNE 20, 2006

Washington Parish Communications District
Component Unit of The
Parish of Washington, Louisiana

Management's Discussion and Analysis

Introduction

Washington Parish Communications District is pleased to present its Annual Financial Report developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements-Management's Discussion and Analysis-For State and Local Governments* (hereinafter referred to as GASB 34), and related standards. Please read the following in conjunction with the District's financial statements and footnotes, which follow this section.

Financial Highlights

- Total assets at December 31, 2005 were \$783,837, and exceeded total liabilities in the amount of \$770,384 (i.e., net assets). Of the total net assets, \$255,490 was unrestricted and available to support short-term operations, \$469,731 was the balance invested in capital assets, net of related debt, and \$45,163 was reserve for equipments.
- User fee revenues (phone bill charges-regular and cell) for the fiscal year ending December 31, 2005 increased from the prior year by \$12,942 (3.98%). Wire-line fees decreased from \$160,139 in 2004 to \$156,535 in 2005, and wireless fees increased from \$164,377, in 2004 to \$180,921 in 2005. The district did not receive any grant revenues in 2005.
- The District's operating expenses, consisting of those expenses resulting from the District's ongoing operations, other than interest income, increased by \$46,962 (1.88%). Total operating expenses for 2005 were \$296,822 as compared to \$249,860 for 2004. Depreciation expense increase by \$24,684, and maintenance expense increase by \$23,985.
- Interest income for the fiscal year ended December 31, 2005 totaled \$4,542 representing a decrease of \$3,655. Corresponding investments in bank certificates of deposits increase \$50,000 from \$123,935 at December 31, 2004 to \$173,935 at December 31, 2005.
- At present, the District is not obligated for any long-term debt.

Washington Parish Communications District
Component Unit of The
Parish of Washington, Louisiana

Management's Discussion and Analysis

Overview of Annual Financial Report

Management's Discussion and Analysis (MD&A) serves as an introduction to the basic financial statements and supplementary information. The MD&A presents an overview of management's examination and analysis of Washington Parish Communications District's financial condition and performance.

The financial statements report information on the District using full accrual accounting methods similar to those used in the private business sector. Financial statements include the Statement of Net Assets, Statement of Revenues, Expenses, Changes in Net Assets, and the Statement of Cash Flows. The Statement of Net Assets provides information about the nature and amount of the District's resources and obligations at year-end, and provides a basis for evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

The Statement of Revenues, Expenses, and Changes in Net Assets, accounts for the operation of the Communication District's revenues and expenses for the fiscal year and the resulting change in net assets, and provides information on how net assets changed during the year. This statement measures the success of the District's operations in a format that can be used to determine if the District has recovered its costs through user fees and other charges.

The Statement of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities, and provides information on the source of cash receipts, what the cash was used for, and the total change in cash for the reporting period.

The notes to the financial statements provide required disclosures essential to an understanding of the financial statements. They present information about the District's accounting policies, significant account balances and activities, commitments, contingencies, and subsequent events if any. Supplementary information includes a budget/actual comparative schedule; the Independent Accountant's Report of Agreed Upon Procedures, containing reports detailing the District's compliance with certain laws and regulations, and the Corrective Action Taken by the District.

Washington Parish Communications District
Component Unit of The
Parish of Washington, Louisiana

Management's Discussion and Analysis

Financial Analysis

The purpose of financial analysis is to help determine whether Washington Parish Communications District is better off as a result of the current year's activities. In this analysis, data from two of the basic financial statements, the Statement of Net Assets, and the Statement of Revenues, Expenses, and Changes in Net Assets, are presented below in condensed format. These statements report the net assets, the difference between assets and liabilities, and the change in net assets, which provides information for indicating the financial condition of the District. Following these statements is a separate schedule summarizing and analyzing budget variances for the current fiscal year.

Condensed Balance Sheet

| | December 31, 2005 | December 31, 2004 | Dollar Change | Percent Change |
|---|----------------------|----------------------|------------------|-------------------|
| Current and Other Assets | \$314,106 | \$248,975 | \$65,131 | 26.16% |
| Capital Assets | <u>469,731</u> | <u>486,440</u> | <u>(16,709)</u> | -3.43% |
| Total Assets | <u>\$783,837</u> | <u>\$735,415</u> | <u>\$48,422</u> | 6.58% |
| Other Liabilities | <u>13,453</u> | <u>10,282</u> | <u>3,171</u> | 30.84% |
| Total Liabilities | <u>\$13,453</u> | <u>\$10,282</u> | <u>\$3,171</u> | 30.84% |
| Invested in Capital Assets, Net of Related Debt | 469,731 | 486,440 | (16,709) | -3.43% |
| Restricted for Capital Activity and Debt Service | 45,163 | 45,163 | 0 | 0.00% |
| Unrestricted | <u>255,490</u> | <u>193,530</u> | <u>61,960</u> | 32.02% |
| Total Net Assets | <u>770,384</u> | <u>725,133</u> | <u>45,251</u> | 6.24% |

The major component of change for "Current and Other Assets" is a \$65,131 which is reflected in increase in cash and investments.

"Current Liabilities" decreased by \$3,171, due primarily to the increase in accounts payable.

"Total Net Assets" (total assets less total liabilities) increased by \$45,251 for the fiscal year ending December 31, 2005, primarily from the net operating income of \$45,251.

Washington Parish Communications District
Component Unit of The
Parish of Washington, Louisiana

Management's Discussion and Analysis

Condensed Statement of Revenues, Expenses, and Changes in Net Assets

| | Year Ended December 31, 2005 | Year Ended December 31, 2004 | Dollar Change | Percent Change |
|-------------------------|------------------------------------|------------------------------------|------------------|-------------------|
| Revenues: | | | | |
| Operating Revenues | \$337,531 | \$376,995 | (\$39,464) | -10.47% |
| Non-operating Revenues | <u>4,542</u> | <u>3,855</u> | <u>887</u> | <u>24.27%</u> |
| Total Revenues | <u>342,073</u> | <u>380,650</u> | <u>(38,577)</u> | <u>-10.13%</u> |
| Expenses: | | | | |
| Depreciation Expense | 67,586 | 42,902 | 24,684 | 57.54% |
| Other Operating Expense | <u>229,236</u> | <u>206,958</u> | <u>22,278</u> | <u>10.76%</u> |
| Total Expenses | <u>296,822</u> | <u>249,860</u> | <u>46,962</u> | <u>18.80%</u> |
| Changes in Net Assets | <u>45,251</u> | <u>130,790</u> | <u>(85,539)</u> | <u>-65.40%</u> |
| Beginning Net Assets | <u>725,133</u> | <u>594,343</u> | <u>130,790</u> | |
| Ending Net Assets | <u>\$770,384</u> | <u>\$725,133</u> | <u>\$45,251</u> | <u>6.24%</u> |

While the Statement of Net Assets shows the change in financial position of net assets, the Statement of Revenues, Expenses, and Changes in Fund Net Assets provides answers to the nature and scope of these changes. The above table gives an indication of how Washington Parish Communications District is being conservatively managed. Total "Operating Revenues" (including wire fees, wireless fees, and revenues related to providing these wire services to customers) decreased \$39,464 (10.47%). Non-operating Revenues, consisting of interest income, increased by \$887. Total user's fees actual increase by \$12,942. The total decrease was due to decrease in grant revenues of \$52,406.

Budgetary Highlights

Washington Parish Communications District adopts an annual operating budget in accordance with requirements of the Local Government Budget Act (LSA-RS 39:1301-14). This budget provides an estimate, for the current fiscal year, of the proposed expenditures, and the revenues that will finance the operations of the District. The operating budget is adopted before the end of the prior fiscal year, and is amended by the Board of Commissioners, after review of monthly budget-to-actual financial reports.

Washington Parish Communications District
Component Unit of The
Parish of Washington, Louisiana

Management's Discussion and Analysis

A summary of the approved budget is presented below in a condensed format, summarizing major revenue and expenditure categories, and is followed by analysis of significant variations between budget and actual amounts. Although not presented as a part of the basic financial statements, a more detailed schedule is also presented in "Schedule 1-Budgetary Comparison Schedule," as supplementary information, following the footnotes to the financial statements.

Budget vs. Actual-Fiscal Year Ended December 31, 2005

| | Budget Year Ended December 31, 2005 | Actual Year Ended December 31, 2005 | Favorable (Unfavorable) Variance |
|---------------------------------|--|--|-------------------------------------|
| Revenues: | | | |
| Operating | \$362,929 | \$337,531 | (25,398) |
| Nonoperating | 4,264 | 4,542 | 278 |
| Total Revenues | <u>367,193</u> | <u>342,073</u> | <u>(25,120)</u> |
| Operating Expenses: | | | |
| Accounting & Auditing | 3,086 | 2,830 | 256 |
| Service & maintenance | 112,954 | 125,852 | (12,898) |
| Salaries | 53,100 | 55,404 | (2,304) |
| Travel | 159 | 148 | 13 |
| Depreciation | 69,905 | 67,586 | 2,319 |
| Insurance | 13,853 | 13,728 | 125 |
| Office & Computer Expense | 5,735 | 5,598 | 137 |
| Repairs & Maintenance | 1,309 | 1,201 | 108 |
| Training | 841 | 1,690 | (849) |
| Legal & Professional Fees | 3,507 | 3,415 | 92 |
| Rent | 4,800 | 4,800 | 0 |
| Utilities | 2,986 | 3,207 | (221) |
| Other Operating Expense | 10,715 | 11,365 | (650) |
| Total Operating Expenses | <u>282,950</u> | <u>296,822</u> | <u>(13,872)</u> |
| Income (Loss) | <u>\$84,243</u> | <u>\$45,251</u> | <u>(\$38,992)</u> |

Actual total revenue had an unfavorable variance of \$25,120 (6.84%). For "Operating Expenses" the unfavorable variance exceed revenues budget by more than 5%. The increase in depreciation expense was due to increase in equipment purchased.. Total actual "Operating Expenses" were (\$13,872) over budgeted "Operating Expenses" which was 4.90% over amended budget. The service & maintenance was the only category that substantially exceeded budget.

Washington Parish Communications District
Component Unit of The
Parish of Washington, Louisiana

Management's Discussion and Analysis

Capital Assets

At the end of the fiscal year ending December 31, 2005, Washington Parish Communications District had \$469,731 (net of accumulated depreciation) recorded in capital assets. This includes wire line and wireless systems and improvements, the District's investment for the office building, and land owned, for the office building site, including vehicles, for system operation. The changes in capital assets are presented in the table below.

| | December 31, 2005 | December 31, 2004 | Dollar Change | Percent Change |
|--------------------------------|----------------------|----------------------|-------------------|-------------------|
| Land | \$18,184 | \$18,184 | - | 0.00% |
| Office equipment & furniture | 18,958 | 14,485 | 4,473 | 30.88% |
| Vehicles | 29,327 | 29,327 | - | 0.00% |
| Mapping equipment | 68,933 | 68,933 | - | 0.00% |
| Communication equipments | 308,808 | 308,808 | - | 0.00% |
| Recording equipment | 31,213 | 31,213 | - | 0.00% |
| Maps | 103,174 | 70,964 | 32,210 | 45.39% |
| Other equipment | 18,722 | 7,790 | 10,932 | 140.33% |
| Subtotal | \$597,319 | \$549,704 | 47,615 | 8.66% |
| Less: Accumulated Depreciation | (127,588) | (63,264) | (64,324) | 101.68% |
| Net Capital Assets | <u>\$469,731</u> | <u>\$486,440</u> | <u>(\$16,709)</u> | <u>-3.43%</u> |

The District completed the implementation of the total system integration of current and remote PSAP at cost of \$32,210. The District also purchased office equipment of \$8,067 and copies machine for plotting map for \$10,932 and also retired \$3,594 in assets and \$3,263 accumulated depreciation associated with the retired assets.

Future Economic Plans

A system to GIS plot incoming 9-1-1 calls from wireline phones will be completed in 2006 at a cost of \$40,000. A system to GIS plot Automatic Location (AVL) Data will also be installed in 2006 at a cost of \$25,000. Additional land will be purchased in 2006 adjoining the District's present property at a cost of \$60,000 to enable sufficient space for a future Emergency Operations / 9-1-1/ Multi-Agency Communication Center. Funds amounting to \$125,000 for these projects have been earmarked for that purpose from retained earnings. No other projects have funds earmarked for their completion. The District does intend to pursue grant funding for the construction of the Communication Center.

FINANCIAL STATEMENTS

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

STATEMENT OF NET ASSETS
PROPRIETARY FUND TYPE
December 31, 2005

ASSETS

Current Assets:

| | |
|-----------------------------|-----------|
| Cash and Cash Equivalents | \$ 67,726 |
| Investments | 173,935 |
| Accounts Receivable | 62,587 |
| Accrued Interest Receivable | 165 |
| Prepaid Insurance | 5,150 |
| Prepaid contract | 4,350 |
| Utility Deposits | 193 |
| Total Current Assets | 314,106 |

Noncurrent Assets:

Capital Assets:

| | |
|-------------------------------|-----------|
| Equipment | 579,135 |
| Less accumulated depreciation | (127,588) |
| | 451,547 |
| Land | 18,184 |
| Capital Assets, Net | 469,731 |

Total Assets

783,837

Liabilities

Current Liabilities:

| | |
|---------------------------|--------|
| Accounts Payable | 11,425 |
| Payroll taxes payable | 2,028 |
| Total Current Liabilities | 13,453 |

Total Liabilities

13,453

Net Assets

| | |
|---|------------|
| Invested in Capital Assets, net of related debt | 469,731 |
| Reserve for Equipments | 45,163 |
| Unrestricted | 255,490 |
| Total Net Assets | \$ 770,384 |

See accountant's report and accompanying notes to financial statements

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

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET ASSETS
PROPRIETARY FUND TYPE
Year ended December 31, 2005

| | |
|--|----------------|
| Operating Revenues: | |
| Wireline Income | \$ 156,535 |
| Wireless Income | 180,921 |
| Map Income | 41 |
| Sign Fund Income | 34 |
| Total Operating Revenue | <u>337,531</u> |
| Operating Expenses: | |
| Service & Maintenance | 82,014 |
| Salaries | 50,670 |
| Contract Labor | 144 |
| Telephone | 4,983 |
| Travel | 146 |
| Depreciation | 67,586 |
| Accounting | 2,830 |
| Office Supplies | 5,770 |
| Insurance | 13,728 |
| Payroll Taxes | 4,590 |
| Legal Fees | 2,400 |
| Public education | 37 |
| Service & Maintenance - other | 43,838 |
| Repairs & Maintenance | 1,201 |
| Rent | 4,800 |
| Training | 1,690 |
| Utilities | 3,207 |
| Automobile Expense | 3,652 |
| Dues & Subscriptions | 360 |
| Street Signs | 439 |
| Advertising | 395 |
| Entertainment & Meals | 243 |
| Map reprints | 752 |
| Professional Fees | 1,015 |
| Miscellaneous | 332 |
| Total Operating Expenses | <u>296,822</u> |
| Operating Income | <u>40,709</u> |
| Nonoperating Revenues & (Expenses): | |
| Interest Income | 4,542 |
| Total Nonoperating Revenues | <u>4,542</u> |
| Change in Net Assets | 45,251 |
| Total Net Assets, Beginning of Year | <u>725,133</u> |
| Total Net Assets, End of Year | <u>770,384</u> |

See accountant's report and accompanying notes to financial statements

WASHINGTON PARISH COMMUNICATIONS DISTRICT
(A Component Unit of the Washington Parish Government)
Franklinton, Louisiana
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPE
Year ended December 31, 2005

| | |
|---|-----------------------|
| Cash flows from operating activities: | |
| Cash received from customers | \$ 333,135 |
| Other receipts | 77 |
| Cash payments for goods and services | (173,690) |
| Cash payments for employees | (50,670) |
| Net cash provided (used) by operating activities | <u>108,852</u> |
| Cash flows from capital and related financing activities: | |
| Cash transferred to investments | (50,000) |
| Interest from investments | 4,542 |
| Purchased of equipments | (50,519) |
| Net cash provided (used) by financing activities | <u>(95,977)</u> |
| Net increase (decrease) in cash and equivalents | 12,875 |
| Cash and cash equivalents, beginning of year | <u>54,851</u> |
| Cash and cash equivalents, end of year | <u><u>67,726</u></u> |
| Reconciliation of operating income to net cash provided by operating activities: | |
| Operating income | \$ 40,709 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | |
| Depreciation expense | 67,586 |
| (Increase) decrease in accounts receivable | 762 |
| (Increase) decrease in prepaid insurance | (3,379) |
| Increase (decrease) in accounts payable | 3,233 |
| Increase (decrease) in accrued expenses | (59) |
| Total adjustments | <u>68,143</u> |
| Net cash provided (used) by operating activities | <u><u>108,852</u></u> |

Noncash investing, capital and financing activities:

Capital assets with a net book value of \$3,594 were retired in non-cash transactions.

See accountant's report and accompanying notes to financial statements

NOTES TO FINANCIAL STATEMENTS

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

Notes to the Financial Statements
As of and for the Year Ended December 31, 2005

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 33:9101-9106. 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 (GAPP) 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 Council, (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
(A Component Unit of the Washington Parish Government)
Franklinton, Louisiana

Notes to the Financial Statements (continued)
As of and for the Year Ended December 31, 2005

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 board and has the ability to significantly influence operations, the District was determined to be a component unit of the Washington Parish Government, 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
(A Component Unit of the Washington Parish Government)
Franklinton, Louisiana

Notes to the Financial Statements (continued)
As of and for the Year Ended December 31, 2005

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

Wireline:

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 \$0.55 per residential and \$1.43 per commercial telephone line. SCB remits monthly collections (less a 1% administrative fee) to the District by the fifteenth (15th) day of the following month. Currently, there are approximately 17,000 residential and 3,000 commercial line in the Parish.

Wireless:

On December 15, 2000, an agreement for Phase I E-911 Services as 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 26, 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 cell site receiving a 911 call to the designated Communications District.

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

Notes to the Financial Statements (continued)
As of and for the Year Ended December 31, 2005

This agreement allows the Communications District to collect a monthly fee of \$.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 agreement, various other cellular providers are collecting monthly fees from their subscribers and remitting the fees to the Communications District.

Expenses

The District records expenses when the liability has been incurred.

E. BUDGET PRACTICES

The proposed budget for 2005 was presented for adoption at the December 2004 board meeting held by the District on December 7, 2004. The budget is prepared on the accrual basis of accounting. The board reviewed the 2005 budget and amended the budget at its December 6, 2005 meeting. The 2006 budget were adopted at the December meeting held on December 6, 2005.

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 amortized cost.

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

Notes to the Financial Statements (continued)
As of and for the Year Ended December 31, 2005

G. FIXED ASSETS

Fixed assets of the District are stated on the balance sheet of the Enterprise Fund at historical cost. Depreciation of all exhaustible fixed assets is charged as an expense against operations. Depreciation is computed using the straight-line method over the estimated useful lives as follows:

| | |
|--------------------|---------|
| Vehicles | 5 years |
| Equipment | 7 years |
| Computer equipment | 5 years |

H. COMPENSATED ABSENCES

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized, as current-year expenditures 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, 2005, was computed using current compensation rates multiplied by the accumulated leave for each of the two employees.

I. LONG-TERM LIABILITIES

Long-term liabilities consist of debt or other obligations that have maturities in excess of one year.

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

Notes to the Financial Statements (continued)
As of and for the Year Ended December 31, 2005

J. NET ASSETS

Restricted Net Assets-

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

Unrestricted Net Assets-

This represents unrestricted net assets that can be used for future operations of the District.

2. CASH AND CASH EQUIVALENTS

At December 31, 2005, the District had cash and cash equivalents (book balances) totaling \$67,726.

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 of deposit with the fiscal agent. At December 31, 2005, the District had \$89,891 in deposits (collected bank balances), at Capital One Bank which were secured by federal deposit insurance of \$100,000 and pledged securities of the fiscal agent bank in the amount of \$193,073.

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

Notes to the Financial Statements (continued)
As of and for the Year Ended December 31, 2005

3. INVESTMENTS

At December 31, 2005, the District held investments of Certificates of Deposit in four local banks amounting to \$173,935, as follows:

| | |
|---------------------------------------|-------------------|
| Capital One Bank (included in note 2) | \$ 20,000 |
| Parish National Bank | 43,127 |
| Zellco Federal Credit Union | 60,808 |
| Hancock Bank | <u>50,000</u> |
| Total Investments | <u>\$ 173,935</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 bank. As stated in note No. 2 above funds held at Capital One Bank exceeded the FDIC insurance but sufficient collateral of pledged securities from Capital One covered the amounts in excess of \$100,000. The FDIC insurance of \$100,000 for each bank is sufficient collateral for the deposit held by the entities.

4. RECEIVABLES

The following is a summary of receivables at December 31, 2005:

| | |
|-----------------------------|------------------|
| Wire-line service: | |
| Bell South | \$ 24,163 |
| Wireless (celluar) service: | |
| Cingular | \$ 29,782 |
| Sprint | 5,560 |
| Other providers | <u>3,083</u> |
| Total Wireless | <u>38,425</u> |
| Total Receivables | <u>\$ 62,588</u> |

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

Notes to the Financial Statements (continued)
As of and for the Year Ended December 31, 2005

5. PROPERTY, PLANT AND EQUIPMENT

A summary of fixed assets at December 31, 2005 follows

| | Balance January 1, 2005 | Additions | Deductions | Balance December 31, 2005 |
|--|-------------------------------|--------------------|-----------------|---------------------------------|
| Vehicles | \$ 29,327 | \$ - | \$ - | 29,327 |
| Office equipment & furniture | 14,485 | 8,067 | (3,594) | 18,958 |
| Communication equipments | 308,808 | | | 308,808 |
| Mapping equipment | 68,933 | | - | 68,933 |
| Maps | 70,964 | 32,210 | | 103,174 |
| Other equipment | 7,790 | 10,932 | | 18,722 |
| Recording equipment | 31,213 | | | 31,213 |
| Total capital assets being depreciated | 531,520 | 51,209 | (3,594) | 579,135 |
| Less accumulated depreciation | (63,264) | (67,587) | 3,263 | (127,588) |
| Total capital assets being depreciation-net | 468,256 | (16,378) | (331) | 451,547 |
| Land | 18,184 | - | - | 18,184 |
| Capital Assets, net | <u>\$ 486,440</u> | <u>\$ (16,378)</u> | <u>\$ (331)</u> | <u>469,731</u> |

Depreciation is computed on a straight-line basis for financial statement purposes, over useful lives ranging from five to ten years.

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

Notes to the Financial Statements (continued)
As of and for the Year Ended December 31, 2005

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

In accordance with LSR 33:9101 et seq. and the Legislative Auditor Memorandum dated March 22, 2000, 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, 2005:

| | |
|--|------------|
| Total funds received from wireless service charges | \$ 180,921 |
| Expenditures made solely for wireless 9-1-1 | 0 |
| Expenditures made solely for wireline 9-1-1 | 0. |
| Percentage of balance of expenditures | \$ 19,326 |

Status of Phase 1 Implementation:

The Washington Parish Communications District in 2005, implemented a comprehensive plan to improve the capabilities of the integrate 911 telephone system to provide enhanced communications services. Both Phase I and Phase 2 wireless services are in operation. Capital expenditures in 2005 were directed toward the improvement of GIS mapping accuracy. GIS accuracy directly impacts the ability to locate wireless callers.

Cost of GIS improvements allocated to wireless service was calculated based on increased wireless call volume estimated to be 60 percent. Total GIS related charges were \$32,210. GIS improvements will continue into 2006 and beyond.

Hurricane Katrina did major damage to Washington Parish, but the 9-1-1 equipment sustain no damage from the storm. The hurricane did, however, slow the ongoing Phase 1 and Phase 2 improvement projects and the related spending.

Wirelwss sevice charges earned but not utilized in 2005 will allow continued system improvement in the future.

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

Notes to the Financial Statements (continued)
As of and for the Year Ended December 31, 2005

Additional integration and centralization of the parish's emergency communications and management services is in the planning stages. Land has been acquired at a cost of \$18,184. Building and equipment costs for this proposed system, while not finalized as yet, are well beyond the present retained earnings of the District and will require additional grant or debt funding. Grant funds in the amount of \$1.4 million dollars were requested in 2003, but denied. It is anticipated that additional system operating costs will be requested by the Parish wide vote in 2005 to further enhance the system.

7. RESERVE FOR EQUIPMENT

The Communication District has reserved \$45,163 for the replacement of equipment.

8. LITIGATION AND CLAIMS

As of December 31, 2005 there were no litigations or claims against the District.

9. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period covered by these financial statements.

10. SUBSEQUENT EVENTS

There were no subsequent events after the balance sheet date requiring disclosure.

SUPPLEMENTAL INFORMATION

WASHINGTON PARISH COMMUNICATIONS DISTRICT
(A Component Unit of the Washington Parish Government)
Franklinton, Louisiana
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET ASSETS-BUDGET AND ACTUAL
PROPRIETARY FUND TYPE
Year Ended December 31, 2005

| | Budget | Amended Budget | Actual | Variance |
|---|----------------|-------------------|----------------|-----------------|
| Revenues: | | | | |
| Wireline Income | \$ 155,073 | \$ 156,549 | \$ 156,535 | \$ (14) |
| Wireless Income | 191,674 | 206,335 | 180,921 | (25,414) |
| Map Income | - | - | 41 | 41 |
| Interest Income | 3,000 | 4,264 | 4,542 | 278 |
| Sign Fund Income | 250 | 45 | 34 | (11) |
| Total Revenue | <u>349,997</u> | <u>367,193</u> | <u>342,073</u> | <u>(25,120)</u> |
| Expenses: | | | | |
| Service & Maintenance | 76,920 | 80,054 | 82,014 | (1,960) |
| Salaries | 57,102 | 48,458 | 50,670 | (2,212) |
| Contract Labor | | 156 | 144 | 12 |
| Telephone | 4,000 | 4,949 | 4,983 | (34) |
| Travel | 500 | 159 | 146 | 13 |
| Depreciation | 65,000 | 69,905 | 67,586 | 2,319 |
| Accounting | 4,000 | 3,086 | 2,830 | 256 |
| Office Supplies | 6,122 | 5,735 | 5,598 | 137 |
| Insurance | 14,800 | 13,853 | 13,728 | 125 |
| Payroll Taxes | 4,200 | 4,486 | 4,590 | (104) |
| Legal Fees | 6,000 | 2,400 | 2,400 | - |
| Public Education | 8,000 | 39 | 37 | 2 |
| Service & Maintenance, other | 42,700 | 32,900 | 43,838 | (10,938) |
| Repairs & Maintenance | 4,254 | 1,309 | 1,201 | 108 |
| Rent | 6,000 | 4,800 | 4,800 | - |
| Training | 5,000 | 841 | 1,690 | (849) |
| Utilities | 4,000 | 2,986 | 3,207 | (221) |
| Automobile Expense | 1,000 | 4,125 | 3,652 | 473 |
| Dues & Subscriptions | 200 | 382 | 360 | 22 |
| Street Signs | 150 | 335 | 439 | (104) |
| Advertising | 600 | 431 | 395 | 36 |
| Entertainment & Meals | 1,200 | 265 | 243 | 22 |
| Map Reprints | 3,000 | - | 752 | (752) |
| Bank Charges | 100 | 189 | 172 | 17 |
| Professional Fees | 1,500 | 1,107 | 1,015 | 92 |
| State Unemployment Tax | 704 | | | |
| Miscellaneous | 500 | - | 332 | (332) |
| Total Expenses | <u>317,552</u> | <u>282,950</u> | <u>296,822</u> | <u>(13,872)</u> |
| Net Income for the year | 32,445 | 84,243 | 45,251 | (38,992) |
| Retained Earnings, Beginning of Year | <u>725,133</u> | <u>725,133</u> | <u>725,133</u> | <u>-</u> |
| Retained Earnings, End of Year | <u>757,578</u> | <u>809,376</u> | <u>770,384</u> | <u>(38,992)</u> |

See accountant's report and accompanying notes to financial statements

Schedule 2

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

SUPPLEMENTAL INFORMATION SCHEDULE
Year Ended December 31, 2005

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No 54 of the 1979 Session of the Louisiana Legislature. Board members were not paid compensation in any form.

| | <u>Term</u> |
|--|-------------|
| Mr. James Coleman, Chairman 1530 Military Rd. Bogalusa, La. 70427 | 12/31/2008 |
| Mr. Mike Stogner, Vice-Chairman 11389 Dutch Stogner Bogalusa, La.70427 | 12/31/2008 |
| Mrs Cynthia August, Secretary 2387 Hwy 430 Franklinton La.70438 | 12/31/2006 |
| Mr. Gary Fenner, Treasurer 35483 Dock Butler Rd. Mt. Hermon, La.70450 | 12/31/2007 |
| Mr. Joshua Bridges 14086 Bridges Rd. Bogalusa, La. 70427 | 12/31/2007 |
| Mr. Mike Miller 28140 River Rd. Mt. Hermon, La. 70450 | 12/31/2008 |
| Mr. Jason Verret 616 N. Bankston Drive Bogalusa, La.70427 | 12/31/2006 |

See accountant's compilation report.

**INDEPENDENT
ACCOUNTANT'S REPORT**

William R. Durden

Certified Public Accountant

Limited Liability Company

820 11TH AVENUE
FRANKLINTON, LOUISIANA 70438
(985) 839-4413
FAX (985) 839-4402

MEMBER
A.I.C.P.A.

MEMBER
L.C.P.A.

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Washington Parish Council
Board of Commissioners
Washington Parish
Communications District
Franklinton, Louisiana

Commissioners:

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Washington Parish Communications District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2005, included in the accompanying Louisiana Attestation 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 \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSR-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$20,000, or for public works exceeding \$100,000. All purchases were made in accordance with LSR-RS 38:2211-2251 (the public bid law).

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 LSA-RS 42:1101-1125 (the code of ethics), 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. Also determine if any vendors included in procedure (2) were included in any cash disbursements listing.

None of the employees included on the list of employees provided by management (3) appeared on the list provided by management in procedure (2). None of the business interest provided in procedure (2) were listed in the cash disbursement journals for 2005.

Budgeting

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

Management provided me with copies of the original and amended budgets for 2005.

6. Trace the budget adoption and amendment adoptions to the minute book.

The original budget for the year ended December 2005 was adopted at the regular meeting held by the District on December 7, 2004, and made a part of the minutes of that meeting. The original budget was amended at meeting held on December 6, 2005. The 2005 budget adopted at the regular meeting held on December 6, 2005.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than five percent (5%)

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were under budget by 6.84%. Actual expenditures for the year were less than budget amounts by 4.90%.

8. Randomly select six disbursements made during the period under examination and:

(a) Trace payments to supporting documentation as to proper amount and payee.

I examined supporting documentation for each of the fifteen selected disbursements and found that payment was for the proper amount and made to the correct payee for each disbursement.

(b) Determine if payments were properly coded to the correct fund and general ledger account.

I found that payments were properly coded to the correct fund and general ledger account for each of the fifteen selected disbursements.

(c) Determine whether payments received approval from proper authorities.

Inspection of documentation in the minutes of board meetings reflect all disbursements are approved by the board prior to release of payment. Each of the selected disbursements was traced to the District's minute book where they were approved by the full board of commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meeting law).

Washington Parish Communications District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building twenty-four hours prior to the meeting. The District placed the notice of each meeting and the corresponding agenda on the door of the office in compliance with the open meeting law.

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.

I inspected copies of all bank deposit slips of the District for the period under examination and noted no deposits which appear to be proceeds of bank loans, bonds, or like indebtedness. I also examined minutes of board meetings for any discussion about obligating the District for any debt, and none were noted

Advances and Bonuses

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

The District has two employees. A review of their pay records indicated no instances which would indicate payments constituting bonuses, advances, or gifts. I also reviewed the minutes of board meetings and there were no instances which indicated a change in pay during the year.

Prior Comments and Recommendations

12. There were no prior year comments and recommendation..

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 the 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.



William R. Durden
Certified Public Accountant

June 20, 2005

MANAGEMENT'S CORRECTIVE ACTION PLAN

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

Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 2005

Management will insure that prior year accrual is eliminated from current revenue.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

JUNE 21, 2006 (Date Transmitted)

WASHINGTON PARISH COMMUNICATION DISTRICT

WILLIAM R. DURDEN, CPA (Auditors)

In connection with your review of our financial statements as of [date] 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 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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, 1980, 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, 33:463, and/or 39:92, as applicable.

Yes [] No []

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

Yes [] No []

Meetings

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 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 39:1410.60-1410.65.

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 79-729.

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.

Cynthia G. August Secretary 6-23-06 Date
Dorey Thomas Treasurer 6-23-06 Date
James Allen President 6-21-06 Date