

5164

CONCORD FIRE DISTRICT

Oak Grove, Louisiana

**General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 2003**

PREPARED BY:

JIMMIE L. SELF, CPA
A Professional Accounting Corporation
2908 Cameron Street, Suite C
MONROE, LOUISIANA 71201
Phone 318/323-4656 • FAX 318/388-0724

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 6.9.04

CONCORD FIRE DISTRICT

Oak Grove, Louisiana

**General Purpose Financial Statements
With Accountant's Compilation Report
And Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 2003**

PREPARED BY:

JIMMIE L. SELF, CPA
A Professional Accounting Corporation
2908 Cameron Street, Suite C
MONROE, LOUISIANA 71201
Phone 318/323-4656 • FAX 318/388-0724

CONCORD FIRE DISTRICT
OAK GROVE, LA

GENERAL PURPOSE FINANCIAL STATEMENTS
WITH ACCOUNTANT'S COMPILATION REPORT
AND AGREED-UPON PROCEDURES REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2003

TABLE OF CONTENTS

	<u>STATEMENT</u>	<u>PAGE</u>
Accountant's Compilation Report		1
<u>General Purpose Financial Statements:</u>		
Combined Balance Sheet – All Fund Types and Account Groups	A	3
Governmental Fund Type – General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance	B	4
Notes to Financial Statements		6 - 12
	<u>SCHEDULE</u>	<u>PAGE</u>
Supplemental Information Schedule – Schedule of Compensation Paid Commissioners	I	12 - 13
Accountant's Report on Applying Agreed-Upon Procedures		14 - 18
Schedule of Findings		19 - 20
Louisiana Attestation Questionnaire		21

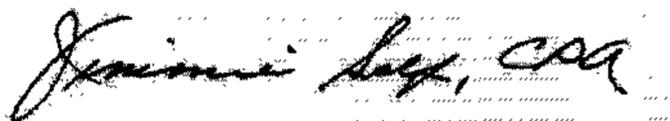
JIMMIE SELF, CPA
A Professional Accounting Corporation
2908 Cameron Street, Suite C
Monroe, Louisiana 71201
Phone (318) 323-4656 ĩ Fax (318) 388-0724

ACCOUNTANT'S COMPILATION REPORT

Willie Capers, President
Concord Fire District
Oak Grove, Louisiana

I have compiled the accompanying general purpose financial statements as listed in the foregoing Table of Contents of the Concord Fire District as of and for the year ended December 31, 2003, in accordance with standards established by *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 assurance on them.



JIMMIE SELF, CPA
MONROE, LOUISIANA
May 21, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

CONCORD FIRE DISTRICT
Oak Grove, LA
 All fund types and Account Groups
 Combined Balance Sheet
 December 31, 2003

STATEMENT A

	Governmental	Account Groups		Total
	Fund Type			Memo Only
	General Fund	General Fixed Assets	General Long-Term Debt	
<u>ASSETS AND OTHER DEBITS</u>				
Cash in Bank	\$ 1,278	-		\$ 1,278
Investments	2,286	-		2,286
Fixed Assets	-	\$ 580,125		580,125
Amount to be Provided for Long-Term Debt			\$ 90,307	90,307
TOTAL ASSETS AND OTHER DEBITS	\$ 3,563	\$ 580,125		\$ 673,995
<u>LIABILITIES AND FUND EQUITY:</u>				
LIABILITIES				
Capital lease on Fire Trucks			\$ 90,307	\$ 90,307
TOTAL LIABILITIES	-	-	90,307	90,307
FUND EQUITY				
Investments in General Fixed Assets	-	\$ 580,125		\$ 580,125
FUND BALANCE				
Undesignated	3,563	-	-	3,563
TOTAL FUND BALANCE	3,563		-	3,563
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,563	\$ 580,125	\$ 90,307	\$ 673,995

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S COMPILATION REPORT

**CONCORD FIRE DISTRICT
Oak Grove, LA**

STATEMENT B

**GOVERNMENTAL FUND TYPE - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DECEMBER 31, 2003**

REVENUES

West Carroll Parish Police Jury	\$ 52,827
FEMA Grant	33,597
Proceeds from Insurance Claim	<u>3,265</u>
Total Revenues	<u>89,689</u>

EXPENDITURES

Current - Public Safety:	
Equipment Lease	25,938
Operating services	20,767
Material and Supplies	1,753
Utilities	4,377
Capital Outlay	<u>38,327</u>
Total Expenditures	<u>91,162</u>

EXCESS OF EXPENDITURES OVER REVENUES (1,473)

FUND BALANCE AT BEGINNING OF YEAR 5,036

FUND BALANCE AT END OF YEAR \$ 3,563

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S COMPILATION REPORT.

CONCORD FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year ended December 31, 2003

This legal entity was established to provide fire protection for the political subdivision of District E in the parish of West Carroll, Louisiana. This entity operates independent of any other parish governing body, but functions under the guidelines set forth by the West Carroll Parish Police Jury. All members of the board serve with no compensation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Concord Fire District have been prepared in conformity with the generally accepted accounting principles (GAAP) as applied to governmental units. (Exception: management has failed to provide and present a budget which is noted by accountant in Finding 2003-1 and Agreed-Upon Procedures BUDGETING 5, 6, 7.) 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 West Carroll Police Jury is the financial entity for West Carroll Parish. The financial 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 West Carroll 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. The 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.

CONCORD FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year ended December 31, 2003

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's financial statements would be misleading if data of the organization is not included because of the nature of significance of the relationship.

Because the Concord Fire District is fiscally dependent on the police jury, the district was determined to be a component unit of the West Carroll Parish Police Jury, 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 police jury, the general government services provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed asset and long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with measurement of financial position, not with the measurements of results of operations.

The only fund for the district is the governmental fund. Governmental funds account for the district's general activities, including collection and disbursement of specific or legally restricted monies. The acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

1. General Fund – The general operating fund of the district and accounts for all financial activities, except for those required to be accounted for in other funds.

CONCORD FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year ended December 31, 2003

D. BASIS OF ACCOUNTING

The accounting of financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities are generally included on the balance sheet. Operating statements for these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district uses the following practices in recognizing and reporting revenues and expenditures:

Revenues:

All revenues are recorded when received.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting, when the liability is incurred.

E. BUDGET PRACTICES

The proposed budgets for the year January 1, 2003 – December 31, 2003 were not prepared by the district in accordance with Louisiana Revised Statutes 39:1301-1314. The omission is noted both in the Agreed-Upon Procedures and the Findings section of this report

F. CASH

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2003, the district has demand deposits (book Balances) totaling \$3,563.00.

The deposits are stated at cost, which approximates market. Under

CONCORD FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year ended December 31, 2003

state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal amount on deposit with the fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at December 31, 2003 total \$3,563.00 and are fully secured by federal deposit insurance.

G. INVESTMENTS

Investments are limited by the Louisiana Revised Statute R.S. 33:2955 and the political subdivision's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. All investments are bank certificates of deposit and are stated at cost.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their lives are not capitalized.

I. COMPENSATED ABSENCES

The district has paid no employees therefore there is no policy relating to vacation and sick leave.

J. LONG-TERM DEBT

Long-term debt expected to be financed from governmental funds are reported in the general long-term obligations account group. The district has a long-term lease financed by the Eudora Bank, Eudora, AR. The details are outlined in Note 5 LEASES.

K. FUND EQUITY

Reserves

CONCORD FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year ended December 31, 2003

Reserves represent those portions of fund equity not appropriable 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.

L. SALES TAXES

In 1997 the West Carroll Parish Police Jury passed a ½% sales tax for fire protection in West Carroll Parish. This tax is divided among the fire protection districts for this purpose. This was a 10-year tax.

M. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not represent the financial position or result of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a compilation.

N. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principals generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

2. CASH AND CASH EQUIVALENTS

The Concord Fire District maintains its checking accounts in the West Carroll Community Bank in Oak Grove, Louisiana. The district had a balance in its accounts on December 31, 2003 of \$1,278.00. The accounts are insured by the FDIC in the amount of \$100,000.

3. INVESTMENTS

CONCORD FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year ended December 31, 2003

The district has two certificates of deposit in West Carroll Community Bank which are stated at cost on the enclosed statements. The certificates of deposit had a total balance of \$2,286.00 on December 31, 2003. All accounts are insured by the FDIC in the amount of \$100,000.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance December 31,2002	Additions	Deletions	Balance December 31,2003
Land and Buildings	190,000	0	0	190,000
Equipment	352,095	37,330	0	389,425
Furniture and Fixtures	700	—	—	700
Total	542,795	37,330	0	580,125

5. LEASES

The district records items under capital leases as assets and an obligation in the accompanying financial statements. During 2000, the district entered into a capital lease for three used fire trucks; a 1987 Peterbilt, a second 1987 Peterbilt, and a 1991 Peterbilt. The lease had an original recorded amount of 152,929.58. Lease obligations are retired from the General Fund.

The following is a summary of future minimum lease payments, together with the present value of net minimum lease payments, as of December 31, 2003:

2004	23,937.88
2005	23,937.88
2006	23,937.88
2007	23,937.88
2008	6,484.47
TOTAL	102,235.99
Less amount representing interest	(11,929.07)
Present Value of net minimum lease payments	90,306.92

6. RELATED PARTY TRANSACTIONS

CONCORD FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year ended December 31, 2003

There are no related party transactions to disclose as required by FASB 57.

7. LITIGATION AND CLAIMS

The Concord Fire District is not a defendant in any litigation seeking damages.

8. SUBSEQUENT EVENTS

There were no events that occurred after year end and the issuing of this report that would materially effect the financial statements as issued.

SUPPLEMENTAL INFORMATION SCHEDULE

**CONCORD FIRE DISTRICT
Oak Grove, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULE
For the year ended December 31, 2003**

COMPENSATION PAID COMMISSIONERS

The names and addresses of the commissioners who serve on the board of the Concord Fire District are listed below. They all serve without any financial compensation. They are as follows:

**Willie Capers – President
15744 Highway 585
Oak Grove, LA 71263
318/428-3830**

John H. Costello – Vice President

**Billy Hall – Fire Chief
318/428-8213**

Gary Vernon

John R. James

**CONCORD FIRE DISTRICT
Oak Grove, Louisiana**

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED UPON PROCEDURES**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the Louisiana Governmental Audit Guide and the Louisiana Attestation Questionnaire, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

JIMMIE SELF, CPA
A Professional Accounting Corporation
2908 Cameron Street, Suite C
Monroe, Louisiana 71201
Phone (318) 323-4656 • Fax (318) 388-0724

**INDEPENDENT ACCOUNTANT'S REPORT
on APPLYING AGREED-UPON PROCEDURES**

Willie Capers, President
Concord Fire District
15744 Highway 585
Oak Grove, Louisiana 71263

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the CONCORD FIRE DISTRICT and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the CONCORD FIRE DISTRICT's compliance with certain laws and regulations during the year ended December 31, 2003 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There was one purchase made during the period that exceeded the spending limits set by LSA-RS 38:2211-2251. The bid law was followed.

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 42:1101-1124 (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 us with the required list including the noted information.

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

All persons involved with the fire district serve on a voluntary basis.

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

There were no employees for the fire district.

BUDGETING

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

There was no budget prepared for the year ending December 31, 2003, hence no Statement C, Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP Basis) and Actual. This was the first year the annual operating funds have exceeded \$50,000 and the District had not previously operated under the scrutiny of an accountant performing a Compilation/Attestation and applying the Agreed-Upon Procedures.

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

There are minutes sufficient to record the activities of the district, but of course, no record of the adoption or discussion of budgets were found in the minutes (See Agreed-Upon Procedure No. 5, above).

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 5%.

Revenues and expenditures were scrutinized utilizing banking records and invoices. There was, of course, no budget for comparison. No irregularities were found in the banking records.

ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to correct amounts and payee:

I examined supporting documentation for each of the six selected disbursements and found that payments were for the proper amount and were made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

The district had no formal accounting records except for banking records and invoices mentioned in Agreed-Upon Procedure No. 7. Fire Chief Billy Hall reported to me that records had previously been maintained on a computer but a system crash had left them without financial records. A new computer system is to be set in place.

- c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that each check had 2 signatures as required by the Fire District Board. Approval for payment of bills is recorded in the minutes of the monthly meetings.

MEETINGS

9. Examine evidence indication 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).

Announcement of meetings was limited to a news item on a local radio station.

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 for the period under examination and noted that no deposits appeared to be proceeds from bank loans, bonds, or like indebtedness.

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.

There were no employees for the fire district. A reading of the minutes of the board for the year indicated no approval for payment. I also inspected the banking records for the year and noted no instances which would indicate payments to board members which would constitute bonuses, advances, or gifts.

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 Concord Fire 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.



JIMMIE SELF, CPA
Monroe, Louisiana
May 21, 2003

JIMMIE SELF, CPA
A Professional Accounting Corporation
2908 Cameron Street, Suite C
Monroe, Louisiana 71201
Phone (318) 323-4656 • Fax (318) 388-0724

Schedule of Findings
For the Year Ended December 31, 2003

Finding 2003-1 There was no budget prepared for the year January 1, 2003 – December 31, 2003. Likewise, no record of a budget adoption appears in the minutes of the monthly meetings and there are no records of amendments to the budget throughout the year.

Recommendations: An annual budget for the upcoming year should be prepared and presented to the board for adoption at the December meeting of the board. Such budget should be advertised in the local newspaper for public notification (and if desired on the local radio station). The agenda for the budget adoption meeting should be posted in the newspaper and on the door of the meeting hall at least 24 hours in advance of the meeting to adopt the budget. The agenda and a record of the adoption and/or amendments to the budget should also be kept with the minutes. Any subsequent amendments to the budget should be handled in the same way as the original adoption of the budget, including the agenda, public notification, and recording in the minutes.

Corrective action: The board has been advised of their responsibility in preparing and following an annual budget and are prepared to follow the procedure in the future.

Finding 2003-2 No formal accounting records were available. Banking records and invoices along with bid records were maintained and made available for the Compilation/Attestation. Records had previously been maintained on a computer system but a system crash had deleted the records.

Recommendations: The district should set up and maintain formal accounting records including cash receipts journal, cash disbursements journal, and ledger accounts.

Corrective action: The district has agreed to establish and follow accounting requirements for the receipt and disbursement of district funds.

Finding 2003-3 Agendas were not prepared and posted in accordance with the open meetings law.

Recommendations: District should study and understand the requirements of the open meetings law as outlined in LSA-RS 42:1 through 42:12 with special attention being paid to Title 42:7:A(1) and (2).

Corrective action: The board has been made aware of the procedure for compliance with the above-mentioned statutes and has been provided with a written copy of same as it appears on the web site www.legis.state.la.us/tsrs/RS.htm, "Revised Statutes". They have agreed to comply with the statutes in the future.

NOTE: The district board has been advised of instruction that is available from the HANDBOOK FOR MUNICIPAL OFFICIALS IN LOUISIANA available from the Louisiana Municipal Association, 700 North 10th Street, Suite 400, P. O. Box 4327, Baton Rouge, LA, 70821-4327, 225/344-5001. Information is also available on the internet at www.lamunis.org, (click Publications, click Municipal Handbook).

Schedule of Prior Year Findings for the year ended December 31, 2002.

N/A – The prior year records were submitted to the Legislative Auditor's office by way of a sworn annual financial statement and revenue certification accompanied by the required Affidavit and Revenue Certification form. There were no findings.

LOUISIANA ATTESTATION QUESTIONNAIRE

The accompanying *Louisiana Attestation Questionnaire* has been completed by management and is included in this report as required by the questionnaire.

CONCORD FIRE DISTRICT
15744 HIGHWAY 585
OAK GROVE, LA 71263

February 24, 2004

Jimmie Self, CPA, APAC
2908 Cameron Street, Suite C
Monroe, LA 71201

Re: LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

Dear Mrs. Self,

In connection with your compilation of our financial statements as of DECEMBER 31, 2003 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 regulation 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 DECEMBER 31, 2003.

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.

N/A

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

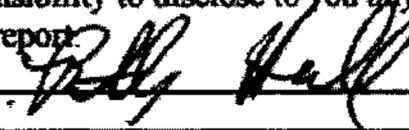
approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.
Yes [] No []

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.

	Secretary _____	Date _____
_____	Treasurer _____	Date _____
_____	President _____	Date _____