

RECEIVED
LEGISLATIVE AUDITOR
04 JUN 15 AM

**WINN PARISH
COMMUNICATIONS DISTRICT
WINN PARISH, LOUISIANA**

**ANNUAL FINANCIAL REPORT
DECEMBER 31, 2003**

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 7-14-04

THIS PAGE INTENTIONALLY LEFT BLANK

CONTENTS

	STATEMENTS	PAGE
ACCOUNTANTS' COMPILATION REPORT		3
GENERAL PURPOSE FINANCIAL STATEMENTS:		
Combined Balance Sheet - All Fund Types and Account Groups	A	5
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP) and Actual	B	6
Notes To Financial Statements		7
INFORMATION REQUIRED BY THE LOUISIANA GOVERNMENT AUDIT GUIDE		
Independent Accountants' Report on Applying Agreed-upon Procedures		14
Louisiana Attestation Questionnaire		17

WHITE & BATES
CERTIFIED PUBLIC ACCOUNTANTS
203 NORTH ABEL STREET
P. O. BOX 1397
WINNFIELD, LA 71483

(318) 628-3985
FAX (318) 628-3988

LAWRENCE I. WHITE, C.P.A.

STEVEN F. BATES, C.P.A.

June 7, 2004

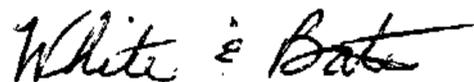
ACCOUNTANTS' COMPILATION REPORT

Winn Parish Communications District
P.O. Box 189
Winnfield, Louisiana 71483

We have compiled the accompanying general purpose financial statements of the Winn Parish Communications District, as of and for the year ended December 31, 2003, as listed in the table of contents, in accordance with 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 the Winn Parish Communications District. We 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.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 7, 2004, on the results of our agreed-upon procedures.



White & Bates

GENERAL PURPOSE FINANCIAL STATEMENTS

WINN PARISH COMMUNICATIONS DISTRICT

BALANCE SHEET - (ALL FUND TYPES AND ACCOUNT GROUPS)
DECEMBER 31, 2003

ASSETS	GOVERNMENTAL	ACCOUNT	TOTALS (MEMORANDUM) ONLY
	FUND	GROUP	
	GENERAL	GENERAL	
	FUND	FIXED	
		ASSETS	
CASH AND CASH EQUIVALENTS (Note 2)	\$ 36,311		\$ 36,311
INVESTMENTS (Note 3)	71,308		71,308
ACCOUNTS RECEIVABLE	10,065		10,065
GENERAL FIXED ASSETS (Note 4)		\$155,175	155,175
TOTAL ASSETS	<u>\$ 117,684</u>	<u>\$155,175</u>	<u>\$272,859</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts Payable	\$ 742	-	\$ 742
TOTAL LIABILITIES	<u>742</u>	<u>-</u>	<u>742</u>
FUND EQUITY:			
Investment In General Fixed Assets		\$155,175	155,175
Fund Balance:			
Unreserved - Undesignated	<u>116,942</u>		<u>116,942</u>
TOTAL FUND EQUITY	<u>116,942</u>	<u>155,175</u>	<u>272,117</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$117,684</u>	<u>\$155,175</u>	<u>\$272,859</u>

See accompanying notes and accountants' compilation report.

WINN PARISH COMMUNICATIONS DISTRICT

GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Communications Surcharge	\$ 88,994	\$ 97,085	\$ 8,091
Interest Income	1,126	1,200	74
Other Income	<u>75</u>	<u>75</u>	<u>-</u>
Total Revenues	<u>90,195</u>	<u>98,360</u>	<u>8,165</u>
EXPENDITURES			
Current:			
Salaries and Related Benefits	7,200	7,200	-
Office Supplies	475	509	(34)
Professional Fees	2,700	2,700	-
Material & Supplies	1,510	619	891
Equipment Maintenance	138	26	112
Operating Services	293	624	(331)
Telephone	34,964	38,710	(3,746)
Capital Outlays	<u>89,822</u>	<u>90,931</u>	<u>(1,109)</u>
Total Expenditures	<u>137,102</u>	<u>141,319</u>	<u>(4,217)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,907)	(42,959)	3,948
FUND BALANCE AT BEGINNING OF YEAR	<u>159,901</u>	<u>159,901</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$112,994</u>	<u>\$116,942</u>	<u>\$ 3,948</u>

See accompanying notes and accountants' compilation report.

WINN PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

INTRODUCTION

The Winn Parish Communications District (the "District") was created by Ordinance #1-93 of the Winn Parish Police Jury. The purpose for the district is the establishment and operation of an Enhanced Emergency 911 service as authorized pursuant to the applicable provisions of Title 33, Chapter 31, of the Louisiana Revised Statutes. The District shall consist of a Board of Commissioners composed of seven members, who shall be qualified electors of the district, and shall be appointed terms of four years. The District's office is located in the Winn Parish Health Unit Building in Winnfield, LA.

On November 18, 1989, the voters of Winn Parish passed a proposition for the collection of a telephone surcharge to provide funding for the operations of the District.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Winn Parish Communications District have been prepared in conformity with generally accepted accounting principles (GAAP) 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 Winn Parish Police Jury is the Financial reporting entity for Winn Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and, (c) other organizations for which the 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 Winn Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered to determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

(Continued)

WINN PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS AS OF AND 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 financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the above, the Winn Parish Communications District is deemed to be a separate governmental reporting entity. The Winn Parish Communications District has no component units.

Considered in the determination of component units of the reporting entity were the Winn Parish Police Jury, Sheriff, Clerk of Court, Assessor, and School Board and the District Attorney and Judge for the Eighth Judicial District. It was determined that these governmental entities are not component units of the Winn Parish Communications District reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Winn Parish Communications District.

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. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following funds and account groups are used by the District:

FUNDS

Funds of the District are classified as governmental funds. Governmental funds account for District's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. The Winn Parish Communications District has the following governmental fund:

General Fund - The General Fund is the principal fund of the District and is used to account for all revenues collected and expenditures incurred in the operation of the District.

ACCOUNT GROUP

General Fixed Assets - This account group is established to account for all fixed assets used in governmental fund type operations. General fixed assets provided by the Winn Parish Police Jury, which are not significant, are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

(Continued)

WINN PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues - Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Monthly telephone surcharges are collected by the various telephone companies within the parish. These companies then remit the surcharge fee to the District the following month. Amounts collected by the telephone companies for December and remitted within 60 days are recognized as a receivable.

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized when due. The District has no long-term debt at December 31, 2003.

E. BUDGETARY PRACTICES

As required by the Louisiana Revised Statutes, the Winn Parish Communications District prepared and legally adopted a budget for the General Fund for the year ended December 31, 2003. The proposed budget was prepared using generally accepted accounting principles, which is consistent with the basis of accounting used in preparation of the accompanying financial statements. The proposed budget was made available for public inspection on December 5, 2002. All budget appropriations lapse at year-end.

Formal Budget integration within the accounting records is not employed as a management control device. The District does not use encumbrance accounting. Budgeted amounts included in the financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in interest bearing demand deposits. Cash equivalents include amounts in time deposits. Time deposits are stated at cost. Under current 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 or any other state of the United States, or under the laws of the United States.

(Continued)

WINN PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

G. ACCOUNTS RECEIVABLE

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible. Uncollectible amounts are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the receivable. At December 31, 2003, no amounts were deemed uncollectible.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

I. COMPENSATED ABSENCES

There are no accumulated and vested benefits relating to vacation and sick leave as the district has no full-time employees.

J. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles 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 those estimates.

K. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

(Continued)

WINN PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

2. CASH AND CASH EQUIVALENTS

At December 31, 2003, the Winn Parish Communications District had cash and cash equivalents (book balances) totaling \$36,311. The bank balance of these accounts totaled \$37,464 at December 31, 2003. Under state law, these deposits 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 securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2003, all of cash and cash equivalent balances of the Winn Parish Communications District were secured by federal deposit insurance.

3. INVESTMENTS

Investments held at December 31, 2003, include \$71,308 in the Louisiana Asset Management Pool Inc. (LAMP), a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GASB Codification Section 150.165, the investment in LAMP at December 31, 2003, is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local government in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

4. GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, January 1, 2003	\$ 64,244
Additions	90,931
Deletions	-
Balance, December 31, 2003	<u>\$155,175</u>

(Continued)

WINN PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

5. SERVICES PROVIDED BY WINN PARISH POLICE JURY

The Winn Parish Police Jury provides the Winn Parish Communications District with office facilities and the related utility costs of such facilities.

6. WIRELESS E-911 SERVICE

The following is presented in compliance with Act 1029 of the 1999 Session of the Louisiana Legislature which requires the Communications District to submit an annual report to the legislative auditor which includes information on the revenues derived from the authorized service charge and the use of such revenues, including the status on the implementation of wireless E-911 service.

Act 1029 authorizes the governing authority of a communication district to levy an emergency telephone surcharge on certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to E-911 systems. On February 22, 2001, the Winn Parish Communications District adopted a resolution requiring each wireless telephone company in Winn Parish to begin collecting a surcharge on each wireless telephone in Winn Parish.

During the year ended December 31, 2003, the Communications District received \$35,344 of revenues derived from the wireless service charge. These monies will be used for the implementation and maintenance of wireless E-911 service. During the year ended December 31, 2003, the Communications District purchased new communications equipment totaling \$90,931 that is capable of handling wireless E-911 communications. In future years the Communications District will be billed certain charges by the wireless E-911 carriers for costs related to providing the E-911 service.

As of December 31, 2003, certain carriers have implemented Phase 1 of the wireless E-911 system. The Communications District anticipates the remaining carriers will implement Phase 1 by the end of 2004.

7. LITIGATION

The Winn Parish Communications District was not involved in any litigation at December 31, 2003.

8. BOARD MEMBERS

The members of the Board of Commissioners of the District receive no compensation for their services. The following is a listing of the Board members:

Cranford Jordan - Chairman
Matt Milam - Secretary
Benji Phelps
Johnny Ray Carpenter

James E. Jordan - Vice-Chairman
Dorman Guilliams
Edward Harrell

(Continued)

WINN PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

10. OTHER DISCLOSURES

There were no subsequent events, leases, or related party transactions that require disclosures in these notes to the December 31, 2003 financial statements.

(Concluded)

WHITE & BATES
CERTIFIED PUBLIC ACCOUNTANTS
203 NORTH ABEL STREET
P. O. BOX 1397
WINNFIELD, LA 71483

(318) 628-3985
FAX (318) 628-3988

LAWRENCE I. WHITE, C.P.A.

STEVEN F. BATES, C.P.A.

June 7, 2004

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Winn Parish Communications District
P.O. Box 189
Winnfield, LA 71483

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Winn Parish Communications District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Winn Parish Communications 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, we 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).

No expenditures were made during the year for materials and supplies exceeding \$15,000, nor for public works exceeding \$100,000.

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.

The Winn Parish Communications District provided us with the required list.

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

The Winn Parish Communications District provided us 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 on the list provided in agreed-upon procedure (3) matched any name provided in agreed-upon procedure (2).

Budgeting

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

The Winn Parish Communications District provided us with a copy of the original budget and all subsequent amendments for the year ended December 31, 2003.

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

The budget was adopted on December 5, 2002 by the Winn Parish Communications District and made available for public inspection on that date.

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

We compared budgeted revenues and expenditures to actual revenues and expenditures and noted that actual revenues and expenditures did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

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

- a. trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected expenditures and noted that the payment amount and payee were proper.

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

We noted no exceptions to codings for proper fund or general ledger account.

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

The Winn Parish Communications District properly approved all selections.

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 meetings law).

The Winn Parish Communications District posts a notice of each meeting and the accompanying agenda on the door of the District's office. Additionally, the meeting dates are advertised in the local newspaper. Management has informed us that these documents were properly posted and the meetings were advertised.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

No deposits were noted which appeared to be for any of the items noted.

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, advance, or gifts.

A reading of the minutes of the District for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments which would constitute bonuses, advances, or gifts.

12. Review prior year findings and determine if the problems have been corrected.

All prior findings have been corrected.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Winn 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 of agreed-upon procedures is a matter of public record and its distribution is not limited.

White & Bates

White & Bates
Winnfield, Louisiana
June 7, 2004

WINN PARISH COMMUNICATIONS DISTRICT

P. O. BOX 189
WINNFIELD, LOUISIANA 71483

LOUISIANA ATTESTATION QUESTIONNAIRE

June 7, 2004

White & Bates, CPA's
P. O. Box 1397
Winnfield, LA 71483

In connection with your compilation of the financial statements of the Winn Parish Communications District (the "District") as of December 31, 2003 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, I make the following representations to you. I accept full responsibility for the compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. I have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to the District as of June 7, 2004.

Public Bid Law

It is true that the District has 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 [X] 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 [X] 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 [X] No []

Budgeting

The District has compiled 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 [X] 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 [X] No []

The District has filed the annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [X] No []

The District has had the financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [X] No []

Meetings

The District has complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [X] No []

Debt

It is true the District has 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, LSA-RS 47:1410.60 - 1410.65.

Yes [X] No []

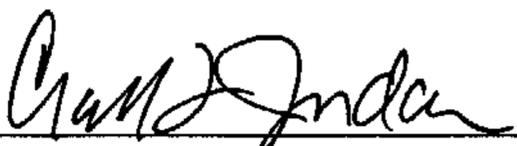
Advances and Bonuses

It is true the District has 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 [X] No []

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

The District has 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. The District acknowledges the responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.


Cranford L. Jordan

, Winn Parish Communications District
Chairman of Board

June 7, 2004
Date