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**FISKE UNION FIRE DISTRICT**

**Oak Grove, Louisiana**

**ANNUAL REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2001**

Under provisions of Act 409 of 1994, this report is a public document. A copy of this report has been submitted to the county and state clerks, municipal and parish clerk. This report is available for public inspection at the public access office of the Legislative Auditor and, when appropriate, at the office of the parish clerk of court.

Release Date 2-12-02

**PREPARED BY:**

**JOHN M. GATHINGS  
CERTIFIED PUBLIC ACCOUNTANT  
OAK GROVE, LOUISIANA 71263**

**FISKE UNION FIRE DISTRICT**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2001**

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FISKE UNION FIRE DISTRICT  
Oak Grove, Louisiana

TRANSMITTAL LETTER  
ANNUAL GENERAL PURPOSE FINANCIAL STATEMENTS

May 28, 2002

Office of the Legislative Auditor  
Attention: Ms. JoAnne Sanders  
1600 North Third Street  
Post Office Box 94287  
1600 North Third Street  
Baton Rouge, Louisiana 70804-0287

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Fiske Union Fire District as of and for the year ended December 31, 2001. The report includes all funds under the control and authority of the fire district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
PRESIDENT

Enclosure

JOHN M. GATHINGS  
Certified Public Accountant  
Hwy. 2 East - Oak Grove, Louisiana 71269

318/428-2549

P.O. Box 1088

**INDEPENDENT ACCOUNTANT'S REPORT**

Marshall Ruffin, President  
Fiske Union Fire District  
Oak Grove, Louisiana

I have compiled the accompanying general purpose financial statements of the Fiske Union Fire District as of and for the year ended December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

My compilation procedures were extended to include the financial statement of individual funds and the supplemental information presented herein.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated May 28, 2002, on the results of our agreed-upon procedures.



JOHN M. GATHINGS, CPA  
OAK GROVE, LOUISIANA  
MAY 28, 2002

**FISKE UNION FIRE DISTRICT**  
**Combined Balance Sheet – All Fund Types and Account Groups**

December 31, 2001

	Governmental Fund Type General Fund	Account Group General Fixed Assets	Totals Monies Only
<b>ASSETS:</b>			
Cash in Bank	\$34,938	\$0	\$34,938
Investments	20,159	0	\$20,159
Receivables	13,381	0	\$13,381
Fixed Assets	0	160,289	\$160,289
<b>TOTAL ASSETS</b>	<u>\$67,458</u>	<u>\$160,289</u>	<u>\$247,747</u>
<b>LIABILITIES and FUND BALANCE:</b>			
<b>LIABILITIES:</b>			
<b>FUND BALANCE:</b>			
Investment in General Fixed Assets	\$0	\$160,289	\$160,289
<b>FUND BALANCE:</b>			
Unreserved- undesignated	\$67,458	\$0	\$67,458
<b>TOTAL FUND BALANCE</b>	<u>\$67,458</u>	<u>\$160,289</u>	<u>\$247,747</u>
<b>TOTAL LIABILITIES and FUND BALANCE</b>	<u>\$67,458</u>	<u>\$160,289</u>	<u>\$247,747</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**FISKE UNION FIRE DISTRICT**  
**Statement of Receipts, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types**  
**General Fund**  
**For the Year Ended December 31, 2021**

<b>RECEIPTS:</b>	
Interest	\$3,068
2% Insurance	3,984
Grant	10,600
Refunds	31
Sales Taxes	40,161
<b>TOTAL RECEIPTS</b>	<b>\$68,844</b>
<b>EXPENDITURES:</b>	
Repairs to Fire Truck	\$4,227
Supplies	2,604
Moving	2,400
Professional Fees	1,150
Insurance	8,275
Pest Control	566
Fuel	851
Office Supplies	613
Utilities	4,268
Training	573
Travel	606
Miscellaneous	509
Capital Outlay	17,484
<b>TOTAL EXPENDITURES</b>	<b>\$49,756</b>
<b>EXCESS OF RECEIPTS OVER EXPENDITURES</b>	<b>\$19,088</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$69,309</b>
<b>FUND BALANCE AT THE END OF YEAR</b>	<b><u>\$87,458</u></b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**FIREFIGHTERS UNION FIRE DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget (GAAP Basis) and Actual**  
**All Fund Types**  
**For the Year Ended December 31, 2001**

	Budget as Amended	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Interest	\$3,000	\$3,000	\$00
2% Insurance	3,500	3,564	\$64
Grant	10,000	10,000	\$0
Refunds	50	31	(\$19)
Sales Taxes	48,000	48,101	\$101
<b>TOTAL RECEIPTS</b>	<b>\$68,500</b>	<b>\$68,696</b>	<b>\$196</b>
<b>EXPENDITURES:</b>			
Insurance	\$8,500	\$8,375	\$125
Equipment Repair	4,500	4,227	273
Capital Outlay	17,500	17,494	6
Office Expense	600	613	(13)
Supplies	2,500	2,694	(194)
Legal & Accounting	1,300	1,150	150
Miscellaneous	2,000	2,090	(90)
Utilities	4,500	4,288	212
Training	600	573	27
Fuel	750	851	(101)
Mowing	2,500	2,400	100
<b>TOTAL EXPENDITURES</b>	<b>\$56,150</b>	<b>\$54,755</b>	<b>\$1,395</b>
<b>EXCESS OF RECEIPTS OVER EXPENDITURES</b>	<b>\$12,350</b>	<b>\$13,941</b>	<b>\$1,591</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$80,280</b>	<b>\$80,280</b>	
<b>FUND BALANCE AT THE END OF YEAR</b>	<b>\$92,630</b>	<b>\$94,221</b>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**FISKE UNION FIRE DISTRICT**  
Oak Grove, Louisiana

Notes to the Financial Statements  
For the Year Ended December 31, 2001

This legal entity was established to provide fire protection for the political subdivision of Ward 4 in the parish of West Carroll. This entity operates independent of any other parish governing body, but functions under 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 Fiske Union Fire 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 West Carroll Parish Police Jury is the financial reporting entity for West Carroll Parish. The financial reporting entity consist 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 Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or



**FISKE UNION FIRE DISTRICT**  
**Oak Grove, Louisiana**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2001**

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity'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 Fiske Union 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 the 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. 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 only fund for the district is the governmental fund. Governmental funds account for the district's general activities, including the collection and disbursement

**FISKE UNION FIRE DISTRICT**  
**Oak Grove, Louisiana**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2001**

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 resources, except those required to be accounted for in other funds.

**D. BASIS OF ACCOUNTING**

The accounting and 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 of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues:**

All revenues are recorded when received.

**Expenditures:**

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

**E. BUDGETARY PRACTICES:**

The Fiske Union Fire District did adopt a budget for the year 2001.

**FISKE UNION FIRE DISTRICT**  
**Oak Grove, Louisiana**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2001**

**F. CASH AND CASH EQUIVALENTS:**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time-deposits and those investments with original maturities of 90 days or less. 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 or any other state of the United States, or under the laws of the United States.

**G. INVESTMENTS:**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2255 and the political subdivision's investment policy. If the original maturities of investments exceeds 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 deposits and are stated at cost.

**H. FIXED ASSETS**

Fixed assets are recorded as expended/funds at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**I. COMPENSATED ABSENCES**

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

**FISKI UNION FIRE DISTRICT**  
**Oak Grove, Louisiana**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2001**

**J. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. The district had no capital leases or long-term obligations as of December 31, 2001.

**K. FUND EQUITY**

**Reserves**

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 Policy Jury passed a 10% sales tax for fire protection in West Carroll Parish. This tax is divided among the fire protection districts for this purpose. This tax 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 present financial position or result of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**FISKE UNION FIRE DISTRICT**  
**Oak Grove, Louisiana**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2001**

**2. SPECIAL ASSESSMENT**

The Fiske Union Fire District held an election on November 6, 1996, so that the people of the fire district could decide if they wanted to assess their homes a fee so that adequate fire protection would be available. The people of West Carroll voted in a sales tax to start in 1997. Since this tax was voted in the Fire District did not assess or collect any of the assessments for the year 2001. The collection of these receivables is doubtful.

**3. CASH AND CASH EQUIVALENTS**

The Fiske Union Fire District maintains its checking accounts in the Regions Bank in Oak Grove, Louisiana. The District had a balance in its accounts on December 31, 2001 of \$34,237.84. This account is insured by the FDIC in the amount of \$100,000.00.

**4. RECEIVABLES**

The district has receivable for nonpaid assessments. These receivables are from uncollected property assessments. The district has not collected any of these receivables this year and has not filed any liens on the property for assessments since the passage of the sales tax. The receivables totaled \$13,261.00 at December 31, 2001.

**5. INVESTMENTS**

The district has two certificate of deposits in Regions Bank which are stated at cost on the enclosed statements. The certificates are as follows: C.D. # 679449126 in the amount of \$16,100.56 earned 3.882% and matured 9/03/02; C.D. # 679449047 in the amount of \$23,099.21 earned 2.352% and matured 5/17/02.

**FISKE UNION FIRE DISTRICT**  
Oak Grove, Louisiana

Notes to the Financial Statements  
For the Year Ended December 31, 2001

**6. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 2001	Additions	Retirements	Balance December 31, 2001
Land	\$0.00	\$0.00	\$0.00	\$0.00
Building	\$12,000.00	\$940.00	\$0.00	\$12,940.00
Equipment	<u>\$130,704.40</u>	<u>\$16,854.18</u>	<u>\$0.00</u>	<u>\$147,448.58</u>
Total	<u>\$142,704.40</u>	<u>\$17,494.18</u>	<u>\$0.00</u>	<u>\$160,288.58</u>

**7. LEASES**

The district records items under capital leases as assets and obligations in the accompanying financial statements. The Fiske Union Fire District had no capital leases at December 31, 2001.

**8. RELATED PARTY TRANSACTIONS**

There are no related party transactions to disclose as required by FASB 67.

**9. LITIGATION AND CLAIMS**

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

**10. COMBINING OF REPORTS**

Due to a ruling by the Legislative Auditor's office after December 30, 2000's report was filed, the Fiske Union Fire District and the Fiske Union Volunteer Fire District are reported

**FISKI UNION FIRE DISTRICT**  
**Oak Grove, Louisiana**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2001**

as a single entity. Accordingly, all assets have been combined on one financial statement. As a result of this action, the assets and fund balances for the report will appear to be inconsistent with the preceding year's report.

**10. 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.

**JOHN M. GATHENS**  
Certified Public Accountant  
Hey, 2 East - Oak Grove, Louisiana 71263

516428-3549

P.O. Box 1089

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

Marshall Ruffin, President  
Fiske Union Fire District  
Oak Grove, Louisiana 71263

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Fiske Union Fire District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fiske Union Fire District's compliance with certain laws and regulations during the year ended December 31, 2000 included in the accompanying Louisiana Allocation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of those 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 were no purchases made during the period that exceeded the spending limits set by LSA-RS 38:2211-2251.

**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 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 budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. 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%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. The budget was within the 5% limit.

#### **ACCOUNTING AND REPORTING**

7. Randomly selected 6 disbursements made during the period under examination and:  
(a) trace payments to supporting documentation as to proper amounts and payee;

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

(c) determine if payments were properly coded to the correct fund and general ledger account; and

The District did not keep proper books and general ledger for its accounts.

(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 meeting.

#### **MEETINGS**

8. 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).

The Fiske Union Fire District met on an irregular basis. Each time there was a meeting each member of the Board was informed of the meeting by the Fire Chief.

#### **DEBT**

9. 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 from loan proceeds.

#### **ADVANCES AND BONUSES**

10. 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.

The prior year report, for the period ended December 31, 2000, was a compilation and did not list any findings.

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 Fiske Union 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.



**JOHN M. GATHINGS, CPA**  
OAK GROVE, LOUISIANA  
MAY 28, 2002

FISKE UNION FIRE DISTRICT

SCHEDULE OF FINDINGS

For the Year Ended December 31, 2001

<b>Criteria:</b>	Accounting for transactions
<b>Condition:</b>	The Fire District should have keep a regular set of accounting records to record all financial transactions for the District.
<b>Cause:</b>	No balance set of books and records were kept.
<b>Effect:</b>	The operations of the District is hard to detail and is subject to misstatement.
<b>Recommendation:</b>	Start posting each financial transaction of the District and balance them on a monthly basis.
<b>Management's response:</b>	We will have a complete and balanced set of records for the next engagement.

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

July 10, 2024 *July 9, 2024* (Date Transmitted)  
Jordan M. LaPlante  
Assistant Public Accountant  
R. L. Ben Holt  
State Auditor, Louisiana (Auditors)

In connection with your compilation 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 43:1501-1124.

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, 1988, under circumstances that would constitute a violation of LSA-RS 42:1152.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 36:1301-14) 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, 44:24, and 44:36.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:483, and/or 33:52, 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 42:13.

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 1924 Louisiana Constitution, and LSA-RS 22:1410.83-1410.85.

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 contributions 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

*Marshall Ruffin* \_\_\_\_\_  
President \_\_\_\_\_ *5/1/08* Date