

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Annual Financial Report
As of and for the Year Ended 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.

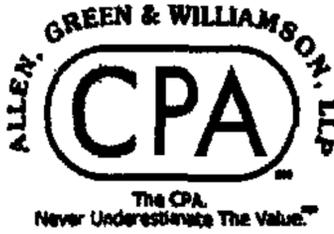
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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

**Annual Financial Report
As of and for the Year Ended December 31, 2003**

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Independent Auditors' Report

Board Members

West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana

We have audited the accompanying general-purpose financial statements of the West Carroll Parish Ambulance Service District of the Parish of West Carroll (the District), a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2003 as listed in the table of contents. These general-purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the District as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated April 24, 2004, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements of the District taken as a whole. The accompanying supplemental information, as listed in the table of contents, is presented for the purpose of additional analysis and is not a required part of the general-purpose financial statements of the District. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
April 24, 2004

**WEST CARROLL PARISH AMBULANCE SERVICE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**ALL FUND TYPES AND ACCOUNT GROUPS
Combined Balance Sheet
December 31, 2003**

Statement A

	ACCOUNT **GROUPS**		
	GENERAL FUND	GENERAL FIXED ASSETS	TOTAL MEMORANDUM ONLY
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Assets			
Cash	\$ 428,373	\$ 0	\$ 428,373
Investments	685,808	0	685,808
Receivables	209,166	0	209,166
Deposits	139	0	139
Land, building and equipment	<u>0</u>	<u>1,035,221</u>	<u>1,035,221</u>
TOTAL ASSETS	<u>1,323,486</u>	<u>1,035,221</u>	<u>2,358,707</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities			
Accounts, salaries and other payables	<u>4,612</u>	<u>0</u>	<u>4,612</u>
Total Liabilities	<u>4,612</u>	<u>0</u>	<u>4,612</u>
Equity and other credits			
Investment in general fixed assets	0	1,035,221	1,035,221
Fund balances:			
Undesignated and unrestricted	<u>1,318,874</u>	<u>0</u>	<u>1,318,874</u>
Total equity and other credits	<u>1,318,874</u>	<u>1,035,221</u>	<u>2,354,095</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 1,323,486</u>	<u>\$ 1,035,221</u>	<u>\$ 2,358,707</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE SERVICE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2003**

Statement B

**GENERAL
FUND**

REVENUES	
Local sources:	
Sales tax revenue	\$ 411,869
Claims	494,488
Interest revenue	28,342
Donations	2,218
Other	<u>70</u>
TOTAL REVENUES	<u>936,987</u>
EXPENDITURES	
Current:	
Salaries and contract labor	488,278
Employee benefits	116,859
Professional fees	7,680
Operations and maintenance	66,043
Repairs and upkeep	33,346
Administrative expense	28,939
Capital outlay	<u>273,734</u>
TOTAL EXPENDITURES	<u>1,014,879</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(77,892)</u>
OTHER FINANCING SOURCES (USES)	
Sale of surplus equipment	<u>200</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>200</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(77,692)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,396,566</u>
FUND BALANCES AT END OF YEAR	<u>\$ 1,318,874</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST CARROLL PARISH AMBULANCE SERVICE DISTRICT
OF THE PARISH OF WEST CARROLL
Oak Grove, Louisiana**

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2003** **Statement C**

*****GENERAL FUND*****			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Local sources:			
Sales tax revenue	\$ 396,000	\$ 411,869	\$ 15,869
Claims	512,000	494,488	(17,512)
Interest revenue	15,000	28,342	13,342
Donations	0	2,218	2,218
Other	0	70	70
	<u>923,000</u>	<u>936,987</u>	<u>13,987</u>
TOTAL REVENUES			
EXPENDITURES			
Current:			
Salaries and contract labor	492,000	488,278	3,722
Employee benefits	117,840	116,859	981
Professional fees	10,200	7,680	2,520
Operations and maintenance	79,860	66,043	13,817
Repairs and upkeep	31,500	33,346	(1,846)
Administrative expense	33,840	28,939	4,901
Capital outlay	306,000	273,734	32,266
	<u>1,071,240</u>	<u>1,014,879</u>	<u>56,361</u>
TOTAL EXPENDITURES			
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES			
	<u>(148,240)</u>	<u>(77,892)</u>	<u>70,348</u>
OTHER FINANCING SOURCES (USES)			
Sale of surplus equipment	0	200	200
	<u>0</u>	<u>200</u>	<u>200</u>
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	<u>(148,240)</u>	<u>(77,692)</u>	<u>70,548</u>
FUND BALANCES AT BEGINNING OF YEAR			
	<u>1,200,752</u>	<u>1,396,566</u>	<u>195,814</u>
FUND BALANCES AT END OF YEAR			
	<u>\$ 1,052,512</u>	<u>\$ 1,318,874</u>	<u>\$ 266,362</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the General-Purpose Financial Statements**

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**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the General-Purpose Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES The accompanying financial statements of the West Carroll Parish Ambulance Service District of the Parish of West Carroll, Oak Grove, Louisiana (the District), have been prepared in conformity with accounting principles generally accepted in the United States of America (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.

A. REPORTING ENTITY The District was established by the West Carroll Parish Police Jury in 1996 under the provisions of LSA-R.S. 33:9056 to run and operate ambulances and a rescue unit for the care and transportation of persons suffering from illness or disabilities which necessitate ambulance care or extrication.

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

Because the police jury appoints members to the District's Board and the District is financially accountable to 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.

B. FUNDS AND ACCOUNT GROUPS The accounts of the District are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The funds of the District are classified into the governmental category. In turn, this category is divided into separate fund types. The fund and account group classifications and a description of each existing fund type follow:

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the General-Purpose Financial Statements**

Governmental Funds Governmental funds are used to account for the District's general government activities, including the 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 include:

General fund – the primary operating fund of the District. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

Account Groups

The *general fixed assets account group* is used to account for fixed assets not accounted for in proprietary or trust funds.

The *general long-term debt account group* is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "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 pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Sales and use taxes are susceptible to accrual.

Fees, charges, and commissions for services are recorded in the year in which they are earned.

Interest income is recorded when the time deposits have matured and the income is available.

Expenditures

Expenditures are generally recognized under the modified accrual basis when the related fund liability is incurred.

D. BUDGETS The District follows these procedures in establishing the budgetary data reflected in the combined financial statements:

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the General-Purpose Financial Statements**

State statute requires budgets be adopted for the general fund.

Each year, prior to the beginning of the fiscal year, the executive director submits to the Board a proposed annual budget for the general fund. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. *The operating budget includes proposed expenditures and the means of financing them.*

The Board adopted a budget for the general fund.

All appropriations (unexpended budget balances) lapse at year end.

Encumbrances are not recognized within the accounting records for budgetary control purposes.

All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget, that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budget when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The Board approves budgets at the function level and management does not have the authority to make any transfers without Board approval.

Formal budget integration (within the accounting records) is employed as a management control device. The budget is established and controlled by the Board at the functional level of expenditure and budget amendments are adopted by the Board as necessary. Budget amounts included in the accompanying financial statements include the original adopted budget.

E. INVESTMENTS Investments are limited by LSA-R.S. 33:2955 and the District'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.

Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure as per GASB Statement No. 31.

F. CASH AND CASH EQUIVALENTS Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit 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 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; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the General-Purpose Financial Statements**

G. FIXED ASSETS Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed assets account group are not depreciated. Interest during construction is not capitalized on general fixed assets.

The entire balance of fixed assets is valued at historical cost.

Public domain (infrastructure) general fixed assets (e.g. roads, bridges, sidewalks and other assets that are immovable and of value only to the government) are capitalized.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not included in the general fixed assets account group.

H. COMPENSATED ABSENCES All employees are entitled to two weeks (168 hours for operational employees and 80 hours for office staff employees) of vacation at the beginning of each fiscal year. Vacation time does not carry over from one year to the next.

All employees are entitled to two weeks (168 hours for operational employees and 80 hours for office staff employees) of sick leave at the beginning of each fiscal year. Sick leave does not carry over from one year to the next.

The District's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' right to receive compensation are attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- A. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- B. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

I. SALES TAXES The Police Jury passed a one-half cent parish-wide sales and use tax in a special election held September 21, 1996. In accordance with the proposition approved by the voters of the parish, the "sales and use tax is for providing ambulance service to the public, including acquiring, improving, maintaining and operating facilities and equipment required in connection therewith and paying related personnel costs."

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the General-Purpose Financial Statements**

J. USE OF ESTIMATES The preparation of financial statements in conformity with accounting principles 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 statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

K. MEMORANDUM ONLY - TOTAL COLUMNS Total columns on the general-purpose financial statements are captioned as "Memorandum Only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with accounting principles generally accepted in the United States of America. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations in Individual Funds The following individual accounts had actual expenditures over budgeted expenditures for the year ended December 31, 2003:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General fund			
Current			
Operations & Maintenance	<u>\$31,500</u>	<u>\$33,346</u>	<u>\$(1,846)</u>

NOTE 3 - DEPOSITS At December 31, 2003, the District has cash and cash equivalents (book balances) as follows:

Interest-bearing demand deposits	\$ 311,064
Time deposits	<u>803,117</u>
Total	<u>\$1,114,181</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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 year-end, the District's carrying amount of deposits was \$1,114,181 and the bank balance was \$1,211,451. Of the bank balance, \$400,000 was covered by federal depository insurance (GASB Category 1). The remaining balance, \$811,451, was collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Notes to the General-Purpose Financial Statements**

NOTE 4 - RECEIVABLES The receivables at December 31, 2003, are as follows:

<u>Class of Receivable</u>	<u>General</u>
Sales and use tax	\$ 73,421
Interest Receivable	10,387
Claims	<u>125,358</u>
Total	<u>\$209,166</u>

The District expects to collect these receivables in full; therefore, no allowance for doubtful accounts was established.

NOTE 5 - FIXED ASSETS The changes in general fixed assets are as follows:

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Ending</u>
Land and buildings	\$234,737	\$ 0	\$ 0	\$ 7,052
Appliances	7,052	0	0	234,737
Vehicles	356,642	249,713	0	606,355
Furniture and fixtures	6,023	0	0	6,023
Equipment	<u>157,818</u>	<u>24,065</u>	<u>829</u>	<u>181,054</u>
Total	<u>\$762,272</u>	<u>\$273,778</u>	<u>\$829</u>	<u>\$1,035,221</u>

NOTE 6 - ACCOUNTS, SALARIES AND OTHER PAYABLES The payables at December 31, 2003, are as follows:

	<u>General</u>
Payroll liabilities	\$2,586
Accounts	<u>2,026</u>
Total	<u>\$4,612</u>

NOTE 7 - LITIGATION AND CLAIMS At December 31, 2003, the District was not involved in any litigation.

NOTE 8 - RISK MANAGEMENT The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance to manage these risks.

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Compensation Paid Board Members
December 31, 2003**

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The following board members received no compensation for the year ended December 31, 2003.

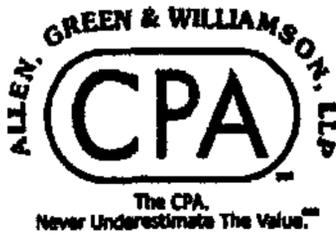
Gary Bennett, Chairman

Mark Bowman, Vice Chairman

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John Costello



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Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Board Members

**West Carroll Parish Ambulance Service District
of the Parish of West Carroll
Oak Grove, Louisiana**

We have audited the general-purpose financial statements of West Carroll Parish Ambulance Service District of the Parish of West Carroll (the District), a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2003, and have issued our report thereon dated April 24, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the District's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board, management, and the Legislative Auditor of the state of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513 this report is distributed by the office of the Louisiana Legislature auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana

April 24, 2004