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

*Independent Accountant's Compilation Report*

*Independent Accountant's Report on Applying  
Agreed-upon Procedures*

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*As of and for the Two Years Ended December 31, 1995*

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under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or approved, entity and other appropriate public officials. This 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 8-7-96

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

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*Richard M. Seal*

Certified Public Accountant

199 0126

Post Office Box 178

Bogalusa, Louisiana 70424-0178

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Commissioners  
Washington Parish Communications District  
Franklin, Louisiana

I have compiled the accompanying general-purpose financial statements of the Washington Parish Communications District, a component unit of the Washington Parish Police Jury, as of and for the two years ended December 31, 1995, 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.

*Richard M. Seal*

Certified Public Accountant

Bogalusa, Louisiana  
June 14, 1996

WASHINGTON PARISH COMMUNICATIONS DISTRICT  
 (A Component Unit of the Washington Parish Police Jury)  
 Franklin, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet  
 December 31, 1995 and 1994

ASSETS	Proprietary Fund Type Enterprise Fund	
	1995	1994
Current assets:		
Cash and cash equivalents	\$ 56,755	\$ 73,114
Investments	40,000	
Accounts receivable	12,194	11,686
Prepaid expense	3,738	3,548
Total current assets	112,627	88,348
Property, plant and equipment	66,835	84,188
Less accumulated depreciation	(48,973)	(41,511)
Net property, plant and equipment	17,862	42,677
Other assets:		
Utility deposit	315	315
<b>Total Assets</b>	<b>\$ 130,802</b>	<b>\$ 117,340</b>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Current liabilities:		
Accounts payable	\$ 6,235	\$ 6,368
Accrued payroll taxes	755	1,274
Total current liabilities	6,990	7,642
Fund equity:		
Retained earnings:		
Designated:		
Designated for road signs	7,964	8,366
Designated for aerial map revision	18,000	10,000
Designated for equipment replacement	16,000	50,000
Undesignated	78,246	61,335
Total fund equity	113,612	109,701
<b>Total Liabilities and Fund Equity</b>	<b>\$ 130,802</b>	<b>\$ 117,340</b>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH COMMUNICATIONS DISTRICT  
 (A Component Unit of the Washington Parish Police Jury)  
 Franklin, Louisiana  
 ALL FUND TYPES

Statement of Revenue, Expenses,  
 and Changes in Retained Earnings  
 For the years ended December 31, 1993 and 1994

	Proprietary Fund Type Enterprise Fund	
	1993	1994
<b>Revenue:</b>		
Emergency telephone service charge	\$ 143,363	\$ 138,363
Interest	3,118	1,881
Signs income	959	1,734
Map income	1,361	
Other income	453	2,928
Total revenue	149,214	144,896
<b>Expenses:</b>		
Service and maintenance fee	14,698	21,088
Salaries	20,426	27,047
Payroll taxes	2,403	2,845
Depreciation	7,402	8,266
Interest expense		2,277
Maintenance contract	4,292	710
Equipment repairs	2,341	
Rent	2,840	2,420
Office	2,981	4,065
Telephone	1,968	2,162
Signs	1,901	2,437
Legal and professional	1,890	2,550
Insurance	1,187	1,045
Travel	1,214	248
Total expenses	125,493	121,682
<b>Net income for the year</b>	23,721	23,214
<b>Retained earnings, beginning</b>	109,701	95,527
<b>Retained earnings, ending</b>	\$ 133,422	\$ 118,741

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH COMMUNICATIONS DISTRICT  
 (A Component Unit of the Washington Parish Police Jury)  
 Franklinton, Louisiana  
 ALL FUND TYPES

Statement of Cash Flows  
 For the years ended December 31, 1995 and 1994

	Proprietary Fund Type	
	Enterprise Fund	1994
	1995	1994
Cash flows from operating activities:		
Operating income	\$ 11,911	\$ 12,174
Adjustments to reconcile net operating income to net cash provided by operating activities:		
Depreciation	7,462	8,298
Changes in assets and liabilities:		
Decrease (increase) in:		
Accounts receivable	(430)	(491)
Prepaid expenses	(179)	(2,148)
Increase (decrease) in accounts payable and accrued expenses	(649)	606
Net cash provided by operating activities	<u>20,124</u>	<u>18,037</u>
Cash flows from investing activities:		
Purchase of investments	(40,000)	
Payment for property and equipment	(2,450)	
Cash flows from capital and related financing activities:		
Capital lease payments	(42,450)	(12,594)
Net cash provided by investing activities	<u>(82,450)</u>	<u>(12,594)</u>
Net cash increase (decrease) for the year	(62,326)	5,443
Cash at beginning of year	<u>73,114</u>	<u>73,671</u>
Cash at end of year	<u>\$ 10,788</u>	<u>\$ 79,114</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH COMMUNICATIONS DISTRICT  
 (A Component Unit of the Washington Parish Police Jury)  
 Franklinton, Louisiana  
 ALL FUND TYPES

Statement of Revenue, Expenses, and Changes in  
 Retained Earnings - Budget (Comp Basis) and Actual  
 For the year ended December 31, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Emergency telephone service charge	\$ 140,500	\$ 141,393	\$ 2,893
Interest	1,900	3,118	1,218
Sign income	1,600	953	(647)
Map income	3,000	1,901	(1,099)
Other income	—	493	493
Total revenue	<u>\$ 147,000</u>	<u>\$ 148,858</u>	<u>\$ 2,314</u>
<b>Expenses:</b>			
Service and maintenance fee	\$ 75,000	\$ 74,698	\$ 302
Salaries	39,600	39,423	177
Payroll taxes	3,300	2,403	897
Depreciation	14,110	7,402	6,708
Maintenance contract	3,000	4,252	(1,252)
Equipment repairs	375	2,341	(1,966)
Rent	2,640	2,640	—
Office	3,875	2,981	894
Telephone	2,300	1,988	312
Signs	3,200	1,501	1,699
Legal and professional	2,625	1,800	825
Insurance	1,650	1,187	(463)
Taxes	825	1,214	(389)
Other	2,200	—	2,200
Total expenses	<u>137,825</u>	<u>135,408</u>	<u>2,417</u>
Excess (deficiency) of revenue over expenses	<u>\$ 10,175</u>	13,451	<u>\$ 3,276</u>
Retained earnings, beginning	—	109,701	109,701
Retained earnings, ending	—	<u>\$ 123,152</u>	123,152

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH COMMUNICATIONS DISTRICT  
(A Component Unit of the Washington Parish Police Jury)  
Franklinston, Louisiana

Notes to the General-Purpose Financial Statements  
As of and for the Two Years Ended December 31, 1995

## INTRODUCTION

The Washington Parish Communications District (the district) was created by the Washington Parish Police Jury on May 17, 1988 under the provisions authorized by Louisiana Revised Statute 33:9001-9100. The purpose of the district is to establish and manage operations of an enhanced 911 emergency telephone system in Washington Parish. The district is governed by a seven (7) member board appointed by the police jury. Board members receive no compensation.

The district serves all of Washington Parish, approximately 14,589 residences and 2,691 business establishments. It has equipped four public safety answering points: Washington Parish Sheriff's Office, Franklinston Police Department, Bogalusa Police Department, and Bogalusa Fire Department with enhanced 911 equipment. Each answering point is staffed by the respective agency's personnel. The district employs a director and part-time clerical staff worker.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Washington Parish Communications District have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

### B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Washington Parish Police Jury is the financial reporting entity for Washington 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.

WASHINGTON PARISH COMMUNICATIONS DISTRICT  
Franklinton, Louisiana  
Notes to the General-Purpose Financial Statements (continued)

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Washington 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 the district's governing body and imposes its will, the district was determined to be a component unit of the Washington 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 Washington Parish Communications District is organized and operated on a fund basis whereby a self-balancing set of accounts (Enterprise Fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenses. The operations are financed and operated in a manner similar to a private business enterprise, where the interest of the governing body is that the cost (expenses, including depreciation) of providing services on a continuing basis be financed or recovered primarily through user charges.

**WASHINGTON PARISH COMMUNICATIONS DISTRICT**  
Franklinton, Louisiana  
Notes to the General-Purpose Financial Statements (continued)

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Enterprise Fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of this fund is included on the balance sheet. The accrual basis of accounting is used. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. The Enterprise Fund uses the following practices in recording certain revenues and expenses:

**Revenues**

On November 18, 1988, the voters of Washington Parish approved a levy not to exceed 8% of the tariff rate approved by Public Service Commissions, on each private and commercial telephone to fund the enhanced 911 emergency telephone service. Beginning January 1, 1989, South Central Bell Telephone Company (SCB) began collecting a service charge of \$3.58 per residential and \$1.43 per commercial telephone line. SCB remits monthly collections (less a 1% administrative fee) to the district by the fifteenth (15th) day of the following month. These revenues are recognized in the month of collection by SCB.

**Expenses**

The district records expenses when the liability has been incurred.

**E. BUDGET PRACTICES**

As per Louisiana Revised Statute 39:1381, budget preparation and adoption is required for all political subdivisions of the state with a general fund or a special revenue fund. The Washington Parish Communications District is organized and maintains its accounts in an Enterprise Fund; therefore, the district is not required by state regulations or generally accepted accounting principles to adopt a budget.

WASHINGTON PARISH COMMUNICATIONS DISTRICT  
Franklin, Louisiana  
Notes to the General-Purpose Financial Statements (continued)

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, and interest-bearing demand deposits. The district includes in cash and cash equivalents, amounts in time deposits and those investments in bank certificates of deposits with original maturities of no more than 90 days. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. Investments are stated at cost.

G. FIXED ASSETS

Fixed assets of the district are stated on the balance sheet of the fund at historical cost. Depreciation of all exhaustible fixed assets is charged as an expense against operations. Fixed assets reported on the balance sheet are net of accumulated depreciation (if reported net on the balance sheet). Depreciation is computed using the straight-line method over the estimated useful life. Estimated useful lives are as follows:

Misc	10 years
Equipment	7 years
Computer equipment	5 years

H. COMPENSATED ABSENCES

The cost of current leave privileges, computed in accordance with GASB Codification Section 206, is recognized as a current-year expenditure in the proprietary fund when leave is actually taken.

Employees of the district earn vacation leave at varying rates according to years of service. Vacation leave must be taken during the year earned. However, upon termination employees are paid for any unused vacation leave earned during the year.

WASHINGTON PARISH COMMUNICATIONS DISTRICT  
Franklinton, Louisiana  
Notes to the General-Purpose Financial Statements (continued)

Employees earn 12 days of sick leave each year. A total of 45 days may be accumulated. All accumulated sick leave lapses upon termination.

**I. LONG-TERM LIABILITIES**

Long-term liabilities are recognized within the Enterprise Fund.

**J. FUND EQUITY**

**Reserves-**

Reserves represent those portions of fund equity not appropriate 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.

**2. CASH AND CASH EQUIVALENTS**

At December 31, 1995, the district has cash and cash equivalents (bank balances) totaling \$56,388.

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 December 31, 1996, the district has \$57,268 in deposits (collected bank balances). These deposits are fully secured from risk by federal deposit insurance.

**3. INVESTMENTS**

At December 31, 1995, the district holds investments of Certificates of Deposit totaling \$-0,000.

WASHINGTON PARISH COMMUNICATIONS DISTRICT  
 Franklinton, Louisiana  
 Notes to the General-Purpose Financial Statements (continued)

4. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

South Central Bell	<u>\$12,116</u>
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5. PROPERTY, PLANT AND EQUIPMENT

A summary of fixed assets at December 31, 1995 follows:

	<u>Cost</u>	Accumulated <u>Depreciation</u>	<u>Net</u>
Aerial maps	\$ 10,630	\$ 6,916	\$ 3,730
Office equipment & furniture	20,517	17,286	3,031
Recorders	<u>35,691</u>	<u>24,777</u>	<u>10,914</u>
 Total	 <u>\$ 66,838</u>	 <u>\$ 48,979</u>	 <u>\$ 17,065</u>

Depreciation is computed on a straight-line basis over the estimated useful lives ranging from five to ten years.

6. PENSION PLAN

The district's employees are participants in the federal social security system. Employees contribute 7.65% of their pay and the district matches 7.65%. The district has no liability for benefit payments other than current payroll taxes.

# Richard M. Seal

Certified Public Accountant

38-0226

Two Oaks, Box 128

Bayou, Louisiana 70424-0128

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners  
Washington Parish Communications District  
Franklinton, LA

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Washington Parish Communications District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Washington Parish Communications District's compliance with certain laws and regulations during the two years ended December 31, 1998 included in the accompanying *Louisiana Divestiture 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 two years for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during 1994 or 1995 for materials and supplies exceeding \$5,000 and no expenditures for public works.

*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 42:1121-1124 (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 me with the required list including the noted information.

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

Management provided me with the required list.

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

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

*Budgeting*

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

Because the district operates as an enterprise fund, neither state statute nor generally accepted accounting principles requires that a budget be adopted. Accordingly, no budget was adopted for 1994.

Although not required, management provided me with a copy of the original budget for 1995. There were no amendments to the budget during the year.

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

I traced the adoption of the original budget for 1995 to the minutes of a meeting held on March 30, 1995 which was three months after the budget deadline required in R.S. 39:1301-1305. No amendments were made to the budget during the year.

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

I compared the revenues and expenses of the final budget for 1995 to actual revenues and expenses. Actual revenues and expenses for the year 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;

I examined supporting documentation for each of the six selected disbursements for 1994 and 1995 and found that payment was for the proper amount and made to the correct payee.

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

All payments were coded to the correct fund and general ledger account.

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

All disbursements were traced to Washington Parish Communications District's minute book where they were approved by the full commission.

#### *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).

Management advertised each meeting in its official journal.

#### 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 no deposits which appeared to be proceeds of 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.

A reading of the minutes of Washington Parish Communications District for the two years indicated no approval for the payments noted. A review of the Washington Parish Communications District check register disclosed no payments which may have constituted 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 Washington Parish Communications District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Richard M. Seal*

Certified Public Accountant

Bogalusa, Louisiana  
June 14, 1996

## APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

February 23, 1996 DATE

Richard M. Seal  
Chief, Office of the Auditor  
Bayou Lake, LA 70607-0001  
 \_\_\_\_\_ (Auditor)

In connection with your completion of our financial statements as of December 31, 1995 and for the period then ended, and as required by Louisiana Revised Statute 24:311 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 2/23/96 DATE.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 58:2212, 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 42:1101-1134.

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 42:1118.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 50:1301-14) or the budget requirements of LSA-RS 24:53.

Yes  No

**Accounting and Reporting**

None

**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, 44:21, and 44:26.

Yes  No 

We have filed our annual financial statements in accordance with LSA-RS 24:214, 24:403, and/or 28:22, as applicable.

Yes  No 

We have had our financial statements audited or compiled in accordance with LSA-RS 24:212.

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 1874 Louisiana Constitution, Article VI, Section 22 of the 1874 Louisiana Constitution, and LSA-RS 47:1412.06.

Yes  No **Advances and Salaries**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:128, and AG opinion 79-728.

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.

*Jimmie McCalum* Secretary 2-29-96 Date  
*Debra J. Pittsford* Treasurer 2-29-96 Date  
*J. McCalum* President 2-29-96 Date

Note-Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.





















the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.5 billion (United Nations 1999).

There are a number of reasons why the number of children in the world is increasing. One of the main reasons is that the number of children who are surviving to the age of 5 has increased significantly in the past few decades. This is due to a number of factors, including improved medical care, better nutrition, and a decrease in the number of children who are dying from preventable diseases. Another reason is that the number of children who are being born is increasing. This is due to a number of factors, including a decrease in the number of children who are being aborted, and an increase in the number of children who are being born to women who are younger than in the past.

The increase in the number of children in the world is a cause for concern because it is putting a strain on the world's resources. There are not enough resources to provide for all of the children who are being born. This is especially true in the developing world, where the resources are even more limited. The increase in the number of children is also putting a strain on the world's environment. There are not enough resources to provide for all of the children who are being born, and this is leading to a depletion of the world's resources.

There are a number of things that can be done to help reduce the number of children in the world. One of the most important things is to improve the world's resources. This can be done by increasing the number of resources that are available, and by using the resources more efficiently. Another important thing is to improve the world's environment. This can be done by reducing the amount of pollution that is being released into the environment, and by protecting the world's natural resources.

There are also a number of things that can be done to help reduce the number of children who are being born. One of the most important things is to provide women with access to family planning services. This can help women to control the number of children that they have, and to space their children out. Another important thing is to provide women with access to education. This can help women to become more empowered, and to make better decisions about their lives.

The number of children in the world is increasing, and this is a cause for concern. There are a number of things that can be done to help reduce the number of children in the world, and it is important that we take action now. If we do not, the world will be a much poorer place in the future.

Received 15 October 2001; accepted 15 October 2001; first published online 15 October 2001







the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.5 billion.

There are a number of reasons why the world's population is growing so rapidly. One of the main reasons is that the number of children born to each woman has increased. This is due to a number of factors, including improved medical care, better nutrition, and a higher birth rate.

Another reason why the world's population is growing so rapidly is that the number of people who are surviving to old age has increased. This is due to a number of factors, including improved medical care, better nutrition, and a higher life expectancy.

There are a number of other factors that are contributing to the world's population growth, including a higher birth rate in developing countries, a higher life expectancy, and a higher number of people surviving to old age.

The world's population is growing so rapidly that it is expected to reach 8 billion by the year 2025. This is a significant increase from the 5 billion people who lived in the world in 1987.

The rapid growth of the world's population is a cause for concern because it is putting a strain on the world's resources. There is a need to find ways to manage the world's population so that it can be sustained in a way that is fair and equitable for all people.

There are a number of ways in which the world's population can be managed. One way is to reduce the birth rate. This can be done by providing better education for women, improving access to family planning services, and promoting a culture of smaller families.

Another way to manage the world's population is to improve the quality of life. This can be done by providing better education, healthcare, and employment opportunities. When people have a better quality of life, they are more likely to have smaller families.

There are a number of other ways in which the world's population can be managed, including reducing the number of people who are surviving to old age and improving the way in which the world's resources are managed.

The world's population is growing so rapidly that it is important to find ways to manage it so that it can be sustained in a way that is fair and equitable for all people. This is a challenge that we must all face in the years ahead.

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the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.5 billion.

There are a number of reasons why the world's population is growing so rapidly. One of the main reasons is that the number of children born to each woman has increased. This is due to a number of factors, including:

- *Increased life expectancy*: As people live longer, they have more time to have children.
- *Increased fertility*: Women are having children at a younger age and are having more children.
- *Improved health care*: This has led to a decrease in infant mortality, meaning that more children are surviving.

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- *Increased fertility* - Women are having more children, even in developed countries.
- *Increased survival rates* - More children are surviving to adulthood, so the population grows.

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the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.5 billion (United Nations 1999).

There are a number of reasons why the number of children in the world is increasing. One of the main reasons is that the number of children who are surviving to adulthood is increasing. This is due to a number of factors, including improved medical care, better nutrition, and a decrease in child mortality. Another reason is that the number of children who are being born is increasing. This is due to a number of factors, including a decrease in the age at which women are having children, and an increase in the number of children who are being born to women who are already having children.

The increase in the number of children in the world is a cause for concern. This is because children are the most vulnerable members of society, and they are often the most neglected. Children who are not properly cared for are at risk of physical, emotional, and intellectual damage. In addition, children who are not properly educated are at risk of becoming a burden on society in the future.

There are a number of things that can be done to help children. One of the most important things is to ensure that all children have access to basic medical care, nutrition, and education. This can be done through a number of different programs, including community health centers, school feeding programs, and universal primary education.

Another important thing that can be done is to ensure that children are protected from violence and exploitation. This can be done through a number of different programs, including child labor laws, child protection services, and anti-trafficking programs.

Finally, it is important to ensure that children are given the opportunity to reach their full potential. This can be done through a number of different programs, including early childhood education, sports programs, and arts programs.

By taking these steps, we can help to ensure that all children have a chance to live a healthy and happy life.















