

**QUITMAN FIRE PROTECTION DISTRICT NO. 1
A COMPONENT UNIT OF THE JACKSON PARISH POLICE JURY
JACKSON PARISH, LOUISIANA**

**General Purpose Financial Statements
and Accountant's Compilation 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.

Release Date 9-29-04

KENNETH D. FOLDEN & CO.

**CERTIFIED PUBLIC ACCOUNTANTS
302 EIGHTH STREET, JONESBORO, LA 71251
(318) 259-7316
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**QUITMAN FIRE PROTECTION DISTRICT NO. 1
A COMPONENT UNIT OF THE JACKSON PARISH POLICE JURY
JACKSON PARISH, LOUISIANA**

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

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**Quitman Fire Protection District No. 1
Jackson Parish, Louisiana**

P. O. Box 388
Quitman, LA 71268
(318) 259-8888

TRANSMITTAL LETTER

GENERAL PURPOSE FINANCIAL STATEMENTS

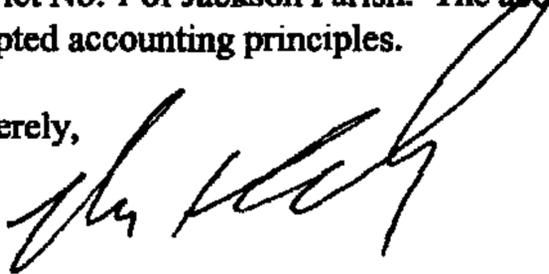
September 7, 2004

Office of Legislative Auditor
Attention: Ms. Suzanne Elliott
P. O. Box 94397
1600 North Third
Baton Rouge, LA 70804-9397

Dear: Ms. Elliott:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Quitman Fire Protection District No. 1 of Jackson Parish, a component unit of the Jackson Parish Police Jury, as of and for the fiscal year ended December 31, 2003. These statements include all funds under the control and oversight of the Quitman Fire Protection District No. 1 of Jackson Parish. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



John Kavanaugh, President
Quitman Fire Protection District
No. 1 of Jackson Parish

Enclosure

Kenneth D. Folden & Co.

Kenneth D. Folden, CPA

Certified Public Accountants

Ted W. Sanderlin, CPA

**Members
Society of Louisiana
Certified Public Accountants**

**302 Eighth Street
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(318) 259-7316
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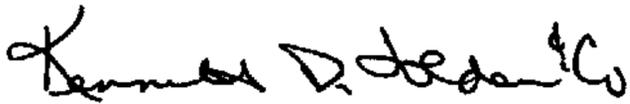
**Members
American Institute of
Certified Public Accountants**

ACCOUNTANT'S COMPILATION REPORT

**John Kavanaugh, President
and Members of the Board of Commissioners
Quitman Fire Protection District No. 1
P. O. Box 388
Quitman, LA 71268**

We have compiled the accompanying financial statements of the Quitman Fire Protection District No. 1, of Jackson Parish, Louisiana, a component unit of the Jackson Parish Police Jury, in accordance with standards established 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. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurances on them.



**Kenneth D. Folden & Co.
Certified Public Accountants**

**Jonesboro, Louisiana
September 7, 2004**

QUITMAN FIRE PROTECTION DISTRICT NO. 1

Jackson Parish, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET, DECEMBER 31, 2003

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS			
Assets:			
Cash and cash equivalents	\$ 27,239	\$	\$ 27,239
Accounts receivable - Ad valorem taxes	49,508		49,508
Land, plant, and equipment		337,668	337,668
TOTAL ASSETS	\$ 76,747	\$ 337,668	\$ 414,415
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 3,392	\$	\$ 3,392
Equity:			
Investment in general fixed assets		337,668	337,668
Fund balance - Unreserved - undesignated	73,355		73,355
Total Equity	73,355	337,668	411,023
TOTAL LIABILITIES AND FUND EQUITY	\$ 76,747	\$ 337,668	\$ 414,415

The accompanying notes are an integral part of these financial statements.

QUITMAN FIRE PROTECTION DISTRICT NO. 1
Jackson Parish, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

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

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 37,698	\$ 52,045	\$ 14,347
Intergovernmental -			
Parish revenue sharing	2,700	2,400	(300)
2% insurance rebates	3,300	3,576	276
Interest	220	482	262
Contributions	0	438	438
Miscellaneous	2,476	1,871	(605)
Sale of assets	0	227	227
FEMA Grant	58,823	58,823	0
Total revenues	105,217	119,862	14,645
Expenditures:			
Public safety:			
Contracted grant services	0	1,000	(1,000)
Equipment and tools	2,000	1,548	452
Insurance	5,400	5,176	224
Legal and accounting	200	1,026	(826)
Office supplies	206	1,119	(913)
Repairs and maintenance	22,000	25,401	(3,401)
Supplies	19,000	15,251	3,749
Statutory deductions	4,500	1,979	2,521
Telephone and utilities	4,600	5,258	(658)
Training courses	945	109	836
Capital outlay	45,000	48,558	(3,558)
Total expenditures	103,851	106,425	(2,574)
EXCESS (Deficiency) OF REVENUES OVER (Under) EXPENDITURES	1,366	13,437	12,071
FUND BALANCE AT BEGINNING OF YEAR	59,918	59,918	NONE
FUND BALANCE AT END OF YEAR	\$ 61,284	\$ 73,355	12,071

The accompanying notes are an integral part of these financial statements.

QUITMAN FIRE PROTECTION DISTRICT NO. 1
Jackson Parish, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

INTRODUCTION

The Quitman Fire Protection District No. 1 of Jackson Parish is located in the northern portion of Jackson Parish in northeast Louisiana. As provided by Louisiana Revised Statute 40:1495, the District is governed by a Board of Commissioners consisting of five members: two members are appointed by the Jackson Parish Police Jury; two members are appointed by the mayor and board of aldermen of Quitman, Louisiana, and one member who serves as chairman, is elected by the four appointed board members. Commissioners are residents of the District and serve staggered one and two year terms. The members of the Board of Commissioners do not receive compensation.

The District was created to provide proper fire prevention and control within the district which encompasses an approximate 80 square mile area. The District has acquired land, buildings, and equipment in the effort to achieve its goals. Residents of the district serve as volunteer firemen.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the 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 Jackson Parish Police Jury is the financial reporting entity for Jackson Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Jackson 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.

QUITMAN FIRE PROTECTION DISTRICT NO. 1

Jackson Parish, Louisiana

Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. REPORTING ENTITY (CONTINUED)

Because the police jury approves the organization's governing body, and the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury, the District was determined to be a component unit of the Jackson 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 a fund 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 financial resources.

The one fund of the District is its General Fund and it is classified as governmental in category. A description of this fund classification and the fund type follows:

Governmental Funds

Governmental funds account for all of the District's general activities, including the collection and disbursement of specific or legally restricted monies, and acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

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. The District does not receive any funds requiring accountancy in other funds.

D. BASIS OF ACCOUNTING

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. 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 modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are assessed on a calendar year basis by the Tax Assessor of Jackson Parish. The Jackson Parish Tax Collector sends notices to property owners in either September or October. Taxes are due from property owners upon receipt of notice. Billed taxes become delinquent on December 31 of the current year. Ad valorem taxes attach as an enforceable lien on property as of December 31 of each year. The taxes are generally collected in December of the current year and January and February of the ensuing year.

QUITMAN FIRE PROTECTION DISTRICT NO. 1
Jackson Parish, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BASIS OF ACCOUNTING (CONTINUED)

Revenues (Continued)

Ad valorem taxes are collected by the Jackson Parish Tax Collector and remitted to the Quitman Fire Protection District No. 1. Therefore, amounts received during the current period are recognized as revenue; and amounts collected by the Tax Collector during the current period and received by the District within 60 days after December 31 are recorded as a receivable.

Intergovernmental revenues are recorded when the District is entitled to the funds. Substantially all other revenues are recorded when received.

Expenditures

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

E. BUDGETS

Budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgets are made available for public inspection at the time of adoption. The Board of Commissioners must meet and approve all budget changes or amendments. At year end, all appropriations lapse. Budget amounts for the year ended December 31, 2003, are as amended.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District.

G. 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 and national banks having their principal offices in Louisiana. The District has two demand deposit accounts at December 31, 2003, which are reported as cash and cash equivalents.

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. The District has no investments at December 31, 2003.

H. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. Donated assets, where applicable, are valued at market value at time of donation; all other fixed assets are valued at historical cost.

QUITMAN FIRE PROTECTION DISTRICT NO. 1
Jackson Parish, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. COMPENSATED ABSENCES

There are no accumulated and vested benefits relating to vacation and sick leave as the District has no employees.

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due. The District has no long-term obligations.

K. FUND EQUITY

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

Designated fund balances represent tentative plans for future use of financial resources.

At December 31, 2003, the District's fund balance was unreserved and undesignated.

L. TOTAL COLUMNS OF COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Maintenance	10.85	10.85	2005

3. CASH AND CASH EQUIVALENTS

At December 31, 2003, the District has cash and cash equivalents (book balances) totaling \$27,239 as follows:

Interest-bearing demand deposits	\$ 24,512
Savings demand deposits	<u>2,727</u>
Total	<u>\$ 27,239</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.

QUITMAN FIRE PROTECTION DISTRICT NO. 1
Jackson Parish, Louisiana
Notes to the Financial Statements (Continued)

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2003, the District has \$59,074 in deposits (collected bank balances). These deposits are secured from risk by \$59,074 of federal deposit insurance. The difference in book balance and bank balance is outstanding checks at year end.

4. FIXED ASSETS

The changes in general fixed assets follow:

	Balance January 1, 2003	Additions	Deletions	Balance December 31, 2003
Buildings	\$ 75,815	\$	\$	\$ 75,815
Furniture and equipment	213,522	48,558	227	261,853
Total	<u>\$ 289,337</u>	<u>\$ 48,558</u>	<u>\$ 227</u>	<u>\$ 337,668</u>

The beginning balance of buildings has been increased to include the value of fire stations located through-out the district.

5. PENSION PLANS

The District does not participate in any pension or retirement plans as they have no employees.

6. LITIGATION AND CLAIMS

The District has advised us that it is not involved in any litigation at December 31, 2003.

Kenneth D. Folden & Co.

Kenneth D. Folden, CPA

Certified Public Accountants

Ted W. Sanderlin, CPA

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

John Kavanaugh, President
and Members of the Board of Commissioners
Quitman Fire Protection District No.1
P. O. Box 388
Quitman, LA 71268

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Quitman Fire Protection District No.1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Quitman Fire Protection District No.1's compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

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

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

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.

The District had no employees during the period under examination.

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.

As stated above, the District had no employees for the period under examination.

Budgeting

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

Management provided us with copies of the original budget and all amendments for the year ended December 31, 2003. The budget was amended once during the year.

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

We traced the adoption of the original budget, for the year ended December 31, 2003, to the minutes of a meeting held on November 7, 2002, which indicated that the budget had been approved by all of the commissioners. We traced the amendments to the minutes of a meeting held on November 6, 2003, which indicated that the amended budget had been approved by all of the commissioners.

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

We compared the revenues and expenditures of the final budgets to actual revenues and expenditures. Actual revenues and expenditures for the year were within 5% of budgeted amounts.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:
 - (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements 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

The six selected disbursements were properly coded to the correct fund and general ledger account.

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

The six selected disbursements were traced to the District's minute book where they were approved by the commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Quitman Fire Protection District No.1 posts a notice of each meeting and the accompanying agenda on the door of the building where meetings are held. Additionally, the meeting dates are advertised in the local newspaper. Management has informed us that these documents were properly posted and the meetings were advertised.

Debt

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

We 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.

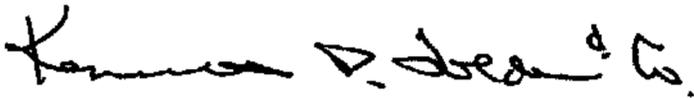
Advances and Bonuses

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 the District for the year indicated no approval for the payments noted. The District had no payroll for the period under examination.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Quitman Fire Protection District No.1 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



KENNETH D. FOLDEN & CO.
Certified Public Accountants

Jonesboro, Louisiana
September 7, 2004

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Quasi-Public Entities)
May 14, 2004

Kenneth D. Folden & Company CPAs
302 Eighth Street
Jonesboro, LA 71251

In connection with your audit of our financial statements as of December 31, 2003 and for the year then ended for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of May 15, 2004).

PART I. AGENCY PROFILE

1. Name and address of the organization. Quitman Fire Protection District No. 1 of Jackson Parish, Louisiana
2. List names, addresses, and telephone numbers of entity officials. [Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel. See attached
3. Period of time covered by this questionnaire:
January 1, 2003 / December 31, 2003
4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (LSA-RS) and, if applicable, local resolutions/ordinances.
5. Briefly describe the public services provided:
6. Expiration date of current elected/appointed officials' terms.

Part II. Federal, State, and Local Awards

7. We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.
Yes No
8. All transactions relating to federal grants have been properly recorded within our accounting records and reported to the appropriate federal grantor officials.
Yes No
9. All transactions relating to state grants have been properly recorded within our accounting records and reported to the state grantor officials.
Yes No
10. All transactions relating to local grants have been properly recorded within our accounting records and reported to the appropriate local grantor officials.

11. The reports filed with federal agencies are properly supported by books of original entry and supporting documentation.

Yes [] No []

Yes [] No []

12. The reports filed with state agencies are properly supported by books of original entry and supporting documentation.

Yes [] No []

13. The reports filed with local agencies are properly supported by books of original entry and supporting documentation.

Yes [] No []

14. We have complied with all applicable compliance requirements of all federal programs we administer, to include matters contained in the Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and matters contained in the grant awards.

Yes [] No []

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes [] No []

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes [] No []

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes [] No []

Part III. Public Records

18. We are familiar with the Public Records Act and have made available to the public those records as required by LSA-RS 44:33.

Yes [] No []

Part IV. Open Meetings

19. Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes [] No []

Part V. Budget

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes [] No []

21. For each grant received from the state, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives, and measures of performance.

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes [] No []

Yes [] No []

The previous responses have been made to the best of our belief and knowledge.

<u>Brenda C. Atkins</u>	Secretary		Date
<u>Joe Vard</u>	Treasurer	5/24/09	Date
<u>John R. [Signature]</u>	President	05-20-09	Date