

**Joint Legislative Committee on Performance
Evaluation and Expenditure Review (PEER)**

Report to
the Mississippi Legislature



A Review of the Pat Harrison Waterway District's Management of Archusa Creek Water Park

PEER conducted this review in response to complaints about the Pat Harrison Waterway District's management of Archusa Creek Water Park, one of nine water parks under the district's oversight. Complainants alleged that the park was not getting its "fair share" of PHWD resources.

PEER sought to determine the sources of funding to the district and the method that the district uses to allocate funds to its programs. Most of PHWD's revenues come from ad valorem taxes collected from the member counties (approximately \$2 million in FY 2001) and park recreation fees (approximately \$1.9 million in FY 2001). Member counties also contribute to the district's debt retirement. PHWD personnel manage the district's programs as a regional resource, rather than on a by-park basis, and they allocate funds according to program priorities established by the board. Because PHWD manages the water parks as a regional resource and addresses emergencies, maintenance, and infrastructure on the basis of need, the district's process for distributing funds to the parks is "fair." PEER determined that PHWD could possibly devote more resources to the parks by reducing its sizable cash reserve of \$2.3 million (as of FY 2001).

PEER: The Mississippi Legislature's Oversight Agency

The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) by statute in 1973. A standing joint committee, the PEER Committee is composed of five members of the House of Representatives appointed by the Speaker and five members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms with one Senator and one Representative appointed from each of the U. S. Congressional Districts. Committee officers are elected by the membership with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of three Representatives and three Senators voting in the affirmative.

Mississippi's constitution gives the Legislature broad power to conduct examinations and investigations. PEER is authorized by law to review any public entity, including contractors supported in whole or in part by public funds, and to address any issues that may require legislative action. PEER has statutory access to all state and local records and has subpoena power to compel testimony or the production of documents.

PEER provides a variety of services to the Legislature, including program evaluations, economy and efficiency reviews, financial audits, limited scope evaluations, fiscal notes, special investigations, briefings to individual legislators, testimony, and other governmental research and assistance. The Committee identifies inefficiency or ineffectiveness or a failure to accomplish legislative objectives, and makes recommendations for redefinition, redirection, redistribution and/or restructuring of Mississippi government. As directed by and subject to the prior approval of the PEER Committee, the Committee's professional staff executes audit and evaluation projects obtaining information and developing options for consideration by the Committee. The PEER Committee releases reports to the Legislature, Governor, Lieutenant Governor, and the agency examined.

The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.

PEER Committee
Post Office Box 1204
Jackson, MS 39215-1204

(Tel.) 601-359-1226
(Fax) 601-359-1420
(Website) <http://www.peer.state.ms.us>

The Mississippi Legislature

Joint Committee on Performance Evaluation and Expenditure Review

PEER Committee

SENATORS
WILLIAM CANON
Chair
HOB BRYAN
BOB M. DEARING
WILLIAM G. (BILLY) HEWES III
JOHNNIE E. WALLS, JR.



REPRESENTATIVES
ALYCE G. CLARKE
Vice Chairman
MARY ANN STEVENS
Secretary
WILLIAM E. (BILLY) BOWLES
HERB FRIERSON
TOMMY HORNE

TELEPHONE:
(601) 359-1226

FAX:
(601) 359-1420

Post Office Box 1204
Jackson, Mississippi 39215-1204

Max K. Arinder, Ph. D.
Executive Director

OFFICES:
Woolfolk Building, Suite 301-A
501 North West Street
Jackson, Mississippi 39201

December 3, 2002

Honorable Ronnie Musgrove, Governor
Honorable Amy Tuck, Lieutenant Governor
Honorable Tim Ford, Speaker of the House
Members of the Mississippi State Legislature

On December 3, 2002, the PEER Committee authorized release of the report entitled **A Review of the Pat Harrison Waterway District's Management of Archusa Creek Water Park.**

A handwritten signature in cursive script, reading "William Canon", written over a horizontal line.

Senator William Canon, Chairman

This report does not recommend increased funding or additional staff.

Table of Contents

Letter of Transmittal i

List of Exhibits v

Executive Summary vii

Introduction 1

Authority 1

Scope and Purpose..... 1

Method 2

Background 3

PHWD Geographic and Ecosystem Jurisdiction..... 3

Duties and Responsibilities of the Pat Harrison Waterway District..... 3

PHWD Governing Board and Staff..... 5

Description of Programs..... 5

Archusa Creek Water Park..... 6

Sources of Funding to the Pat Harrison Waterway District..... 7

Operational Revenues 7

Debt Retirement 10

Allocation of Funds to Programs 11

Expenditures by Program 11

District Management Philosophy and How it Affects Allocation of Funds..... 14

“Fairness” of Allocations to Parks..... 16

Growth in the Cash Reserve 17

Status of Specific Complaints Regarding Archusa Creek Water Park..... 20

Complaint 1: Lake Archusa Dam Repair 20

Complaint 2: Presence of Aquatic Weeds in Lake Archusa 21

Complaint 3: Trees in Lake Archusa..... 22

Complaint 4: Condition and Maintenance of Archusa Park Facilities 23

Complaint 5: The Proposed Water Slide for Archusa Creek Park..... 23

Complaint 6: Alleged Improper Spending of \$197,000 24

Recommendations 25

Table of Contents (continued)

Appendix A: PHWD Park Size, Amenities, Staff Size, and Attendance
(for fiscal years 1997 and 2001), by Water Park 27

Appendix B: Annual Water Park and Water Slide Fees Paid to PHWD,
by Park for Fiscal Years 1999-2001 28

Agency Response 29

List of Exhibits

1.	Map of Pat Harrison Waterway District, Including Locations of the Water Parks	4
2.	FY 2001 PHWD Revenues, by Funding Source.....	8
3.	PHWD Revenues, by Funding Source for Fiscal Years 1997 through 2001	9
4.	PHWD FY 2001 Expenditures, by Major Program	12
5.	PHWD Expenditures, by Major Program for Fiscal years 1997 through 2001	13
6.	PHWD Annual Cash Balances, FY 1997 through FY 2001.....	18
7.	Timeline of Events Related to Archusa Lake Dam Break and Repair.....	22

A Review of the Pat Harrison Waterway District's Management of Archusa Creek Water Park

Executive Summary

Introduction

PEER authorized this review in response to citizen complaints about the Pat Harrison Waterway District's management of Archusa Creek Water Park in Clarke County, one of nine water parks developed and managed by the district. Complainants allege that Archusa Creek Water Park is not getting its "fair share" of PHWD resources.

To answer the complainants' concerns, PEER sought to determine the sources of funding to the Pat Harrison Waterway District and the method that the district uses to allocate funds to its programs.

PEER also addressed specific allegations by complainants (see page ix).

Background

The Pat Harrison Waterway District (PHWD) is a regional body created to conserve and develop water and related natural resources in the fifteen-county southeast Mississippi Pascagoula River Basin. PHWD operates three programs: recreation, flood control, and water management.

The Pat Harrison Waterway District Board of Directors is, by statute (MISS. CODE ANN. Section 51-15-1), composed of fifteen members, one appointed by the board of supervisors from each member county, and three gubernatorial appointments.

Sources of Funding to the Pat Harrison Waterway District

Most of PHWD's revenues come from ad valorem taxes collected from the member counties (approximately \$2 million in FY 2001) and park recreation fees (approximately \$1.9 million in FY 2001). Other revenue sources include interest earnings on investments and sales of timber and gravel. Member counties also contribute to the district's debt retirement.

Allocation of Funds to Programs

District Management Philosophy and How It Affects Allocation of Funds

PHWD personnel manage the district's programs as a regional resource, rather than on a by-park basis. The district pools its revenues and allocates funds according to program priorities established by the board.

Due to recent legislation, PHWD will only be able to expend revenue from sources other than ad valorem taxes (e.g., recreation fees) on its parks and recreation facilities built after January 1, 1998. Thus PHWD is justified in requiring that investments in new capital facilities (such as cabins and water slides) be economically self-supporting.

"Fairness" of Allocations to Parks

Because PHWD manages the water parks as a regional resource and addresses emergencies, maintenance, and infrastructure on the basis of need, the district's process for distributing funds to the parks is "fair."

In FY 2001, maintenance work conducted at Archusa Creek Water Park (e.g., electrical upgrades, bathhouse renovations, equipment repair and replacement, winterization of buildings, road repair) was comparable to maintenance work conducted at the other PHWD water parks.

Over the last three years the Archusa park has received 100 percent of district emergency funds (\$1.2 million) for repairs to the Lake Archusa dam. The funds for this single purpose represent 34 percent--one-third--of all intergovernmental revenue raised by PHWD over the last five years.

Growth in the Cash Reserve

While PHWD has developed a fair method for allocating resources, it may not be allocating all resources available to the district for park development and operation. In recent years, the district has accumulated a sizeable cash balance.

PHWD's cash reserve grew from approximately \$570,000 in FY 1997 to approximately \$2.3 million in FY 2001, an amount greater than the capitalized value of total park assets (approximately \$1.2 million in FY 2001).

Status of Specific Complaints Regarding Archusa Creek Water Park

When conducting this review, PEER also addressed the following specific allegations by complainants:

1. PHWD has not repaired the leaking dam at Archusa.
2. Archusa Lake is filled with aquatic weeds.
3. Archusa Lake is filled with treetops.
4. Archusa Creek Water Park is poorly maintained.
5. Archusa Creek Water Park has inferior infrastructure (e.g., no water slide) relative to other parks operated by PHWD.
6. PHWD has misspent \$197,000 by not using a state grant of \$100,000 (according to the complainant, to deepen Archusa Lake) and not using \$97,000 in proceeds from a timber sale at Archusa Creek Water Park (according to the complainant, to build a water slide for the park).

Some of the complaints are valid (e.g., leaking dam, aquatic weeds, roads in need of repair) and PHWD has been slow in resolving these problems. Other complaints proved to be invalid.

One likely reason for the relatively large number of complaints concerning the Archusa Creek Water Park is that the park is the only PHWD water park where private property owners live on the district-managed lake.

Complaint 1: Lake Archusa Dam Repair

Nineteen months after PHWD repaired the emergency spillway and then discovered new leaks in the Archusa Lake dam, the new leaks have still not been repaired.

Complaint 2: Presence of Aquatic Weeds in Lake Archusa

The Mississippi Department of Wildlife, Fisheries, and Parks has recommended stocking Archusa Lake with grass carp to control the aquatic weed *najas minor*, a recommendation a University of Southern Mississippi study made in the early 1990s. PHWD does not plan to follow through on this recommendation until completion of the lake's dam repair is accomplished.

Complaint 3: Trees in Lake Archusa

PHWD does not perceive the location of trees in the lake as a problem because they are confined to an area for fish habitat.

Complaint 4: Condition and Maintenance of Archusa Park Facilities

The district has a systematic program to assess the maintenance and repair needs of all nine parks annually, with input from board members and central office and local park staff. The amount and types of maintenance and repair work at Archusa Park are comparable to those being carried out at the other PHWD parks. While Archusa has outstanding maintenance needs (e.g., roads in need of repair), these same needs exist at the other parks.

Complaint 5: The Proposed Water Slide for Archusa Creek Park

In April 2001 the board made an official decision *not* to build a water slide at the Archusa Creek Water Park. The board made its decision after estimating construction costs and analyzing revenues and expenditures of the water slide at Maynor Creek Water Park, the park most comparable in location, size, and attendance to Archusa Creek.

Complaint 6: Alleged Improper Spending of \$197,000

The district did not misspend the amounts in question. The district spent the \$100,000 on dam repair in accordance with language in the relevant appropriations bill and placed the \$97,000 from timber sales in the district's general fund.

Recommendations

1. The Pat Harrison Waterway District should take all action authorized under the laws of the state of Mississippi and the Mississippi Rules of Civil Procedure to litigate its claims against Engineering Plus, Inc., for completion of the repair work to the Archusa Lake Dam. It should be noted that PEER has no opinion as to the liability in this case.
2. PHWD should conduct a formal risk assessment to determine the appropriate size of its cash reserve. If the district determines that it can reduce the cash reserve, it should consider the feasibility of expending some of the excess funds on

infrastructure needs of the parks (e.g., repairing potholes, placing grass carp in the lake for weed control, upgrading electrical systems, or repairing roads).

For More Information or Clarification, Contact:

PEER Committee

P.O. Box 1204

Jackson, MS 39215-1204

(601) 359-1226

<http://www.peer.state.ms.us>

Senator Bill Canon, Chairman

Columbus, MS 662-328-3018

Representative Alyce Clarke, Vice Chairman

Jackson, MS 601-354-5453

Representative Mary Ann Stevens, Secretary

West, MS 662-967-2473

A Review of the Pat Harrison Waterway District's Management of Archusa Creek Water Park

Introduction

Authority

In response to citizen complaints, the PEER Committee authorized a review of specific issues related to the Pat Harrison Waterway District's (PHWD) management of the Archusa Creek Water Park in Clarke County. PEER conducted this review pursuant to the authority granted by MISS. CODE ANN. Section 5-3-57 et seq. (1972).

Scope and Purpose

PEER undertook this review in response to complaints about PHWD's management of Archusa Creek Water Park in Clarke County, one of nine water parks developed and managed by the district. Complainants allege that Archusa Creek Water Park is not getting its "fair share" of PHWD resources.

To answer these questions, PEER sought to determine the sources of funding to the Pat Harrison Waterway District and the method that the district uses to allocate funds to its programs.

PEER also addressed these specific allegations by complainants:

- PHWD has not repaired the leaking dam at Archusa;
- Archusa Lake is filled with aquatic weeds and treetops;
- Archusa Creek Water Park is poorly maintained;

- Archusa Creek Water Park has inferior infrastructure (e.g., no water slide) relative to other parks operated by PHWD; and,
- PHWD has misspent \$197,000.

Method

In conducting this review, PEER:

- reviewed relevant sections of state laws;
- interviewed the complainants, PHWD and park staff, and analyzed documents from PHWD files;
- obtained and reviewed annual reports; personnel documents; and budgetary, service, and maintenance information from PHWD and the Archusa Creek Water Park; and,
- made site visits to PHWD offices and Archusa Creek, Little Black Creek, and Dry Creek water parks.

Background

Chapter 168, *Laws of 1956*, established the Pat Harrison Waterway District. According to MISS. CODE ANN. Sections 51-15-1 to 51-15-161, the Pat Harrison Waterway District is a regional body created to conserve and develop water and related natural resources in the fifteen-county southeast Mississippi Pascagoula River Basin.

PHWD Geographic and Ecosystem Jurisdiction

As shown in Exhibit 1 on page 4, the Pat Harrison Waterway District includes the following fifteen member counties that contribute to it financially: Clarke, Covington, Forrest, George, Greene, Jackson, Jasper, Jones, Lamar, Lauderdale, Newton, Perry, Smith, Stone, and Wayne.

PHWD has jurisdiction over the waters and related natural resources of the Pascagoula River Basin.

PHWD has jurisdiction over the waters and related natural resources of the Pascagoula River Basin, which includes the following bodies of water: Pascagoula River, Escatawpa River, Red Creek, Black Creek, Little Black Creek, Leaf River, Chickasawhay River, Big Creek, Gaines Creek, Thompson Creek, Bogue Homo, Tallahalla Creek, Bossie Creek, Okatoma Creek, Chunky River, and Buckatunna Creek.

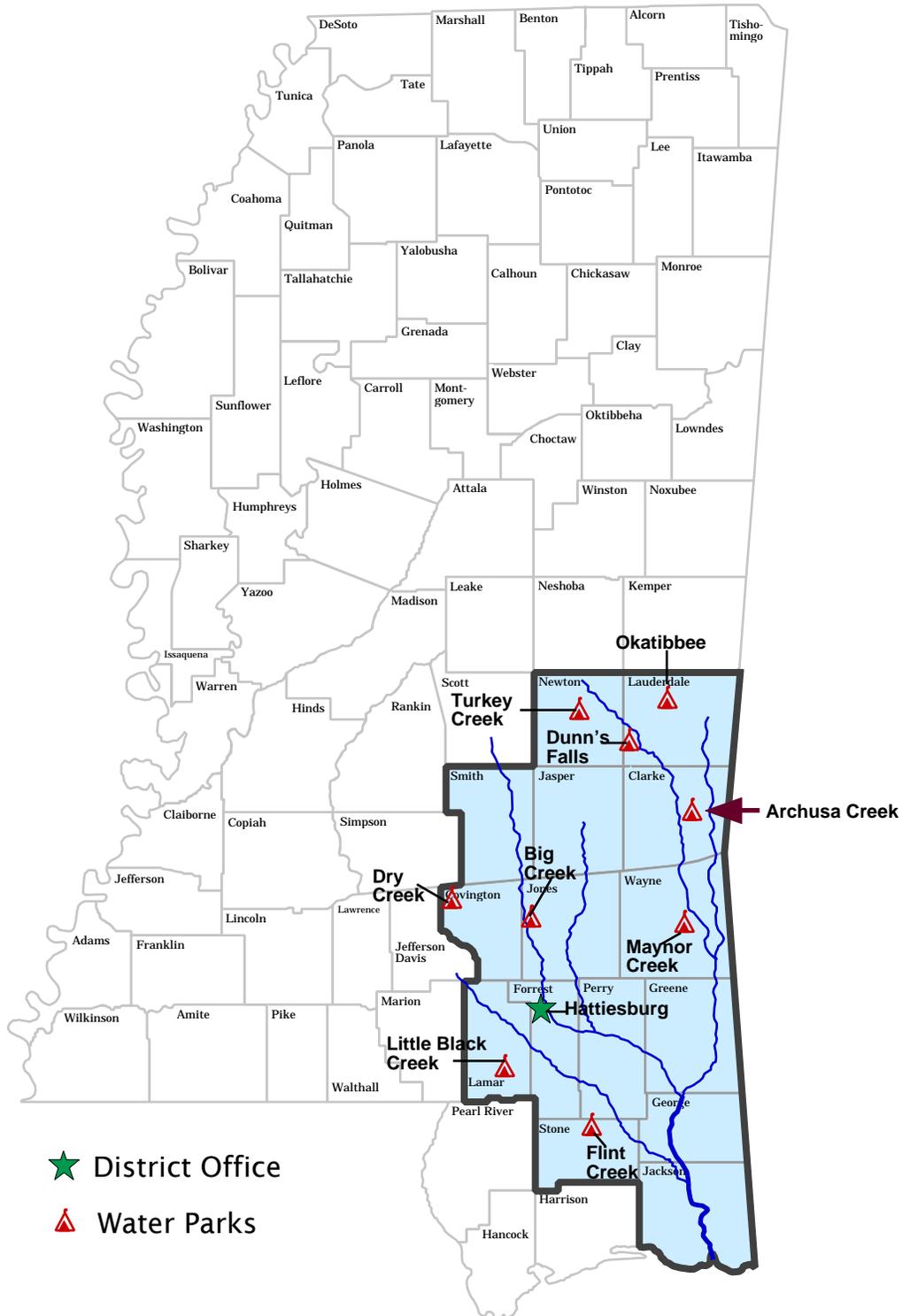
Duties and Responsibilities of the Pat Harrison Waterway District

State law authorizes PHWD to establish public parks and recreation facilities within its area. PHWD operates nine water parks, including the Archusa Creek Water Park.

MISS. CODE ANN. Sections 51-15-1 to 51-15-161 authorize the Pat Harrison Waterway District to utilize, develop, conserve, and regulate waters within the district; to ensure an adequate flood control program and sanitary water supply at all times; to promote the balanced economic development of the state and to aid in conservation and development of state forests, irrigation of lands, and pollution abatement; to preserve, conserve, store, and regulate the district's overflow waters for domestic, municipal, commercial, industrial, agricultural and manufacturing purposes, for recreational uses, for flood control, timber development, irrigation, and pollution abatement.

MISS. CODE ANN. Section 51-15-123 (1) specifically authorizes the district to establish or otherwise provide for public parks and recreation facilities within its area.

Exhibit 1: Map of Pat Harrison Waterway District, including Locations of the Water Parks



SOURCE: Compiled by PEER.

As shown in Exhibit 1 on page 4, the district operates nine water parks, including the Archusa Creek park.

PHWD Governing Board and Staff

The PHWD Board has one member from each of the fifteen counties within the district and three members appointed by the Governor.

The Pat Harrison Waterway District Board of Directors is, by statute (MISS.CODE ANN. Section 51-15-1), composed of eighteen members. The boards of supervisors of the fifteen member counties each appoint one board member and the Governor makes three appointments. The board usually meets monthly.

As of October 2002, the district had eighty-six employees; seventeen located in the central office in Hattiesburg (including six employees assigned to the district's mobile maintenance crew) and the remaining sixty-nine assigned to the district's nine water parks (refer to Appendix A on page 27).

Description of Programs

PHWD operates recreation, flood control, and water management programs.

PHWD operates three programs: recreation, flood control, and water management. Since all of these programmatic efforts center on water, some overlaps exist among the program elements. For instance, upgrading the condition of the six earthen dams on six of the lakes in the water parks is both a flood control measure and a recreation measure (ensuring the lakes' existence for water sports). Purchase of software for a geographic information system mapping system would enable mapping the water parks as well as areas for the flood control and water management programs. The lakes are simultaneously sources of recreation activities and water.

Recreation Program

PHWD's recreation program aims to provide water-related recreational opportunities within the district's member counties and for all of the residents of the state. This program also serves a significant number of out-of-state tourists. The recreation program contributes to the economic well-being of the counties and communities in which the parks are located by offering employment opportunities and expenditures of district funds and funds from the users of the recreation facilities. These parks are open year-round for use by the general public.

Flood Control Program

PHWD's flood control program aims to plan, develop, construct, and operate flood preventive projects and activities in cooperation with the State of Mississippi, the U. S. Army Corps of Engineers, the Natural Resources Conservation Service, and the fifteen member counties, and to protect against flood-related damages in the region.

Water Management Program

According to PHWD's Five-Year Strategic Plan for FY 2002-2006, PHWD's water management program seeks to assure adequate levels of quality water resources for both potable use and economic development in the region. Activities in this program include long-range planning and studies, as well as grants to member counties to fund projects designed to develop and protect a potable water supply, both surface and sub-surface.

Archusa Creek Water Park

Archusa Creek Water Park is the only one of the district's nine parks where private property owners live immediately adjacent to the district-managed lake.

As shown in Appendix A on page 27, Archusa Creek Water Park has four cabins and sixty-nine campsites on a 515-acre property with a 450-acre lake. The park is operated and maintained by eight employees and had 39,261 visitors in FY 2001. As shown in Appendix B on page 28, in FY 2001 the park generated 5% of total park recreation fees received by the district.

Archusa Creek Water Park is the only one of the district's nine parks where private property owners live immediately adjacent to the district-managed lake.

Appendix A on page 27 also shows that the nine parks vary widely in size (from 69 to 1300 acres), in the size of the lakes in the parks (from 150 acres to 3,800 acres), in annual attendance (8,058 to 245,192), and in the services and amenities offered (e.g., from primitive camping only to cabins and a motel). Also, as shown in Appendix B, two of the district's water parks, Flint Creek and Okatibbee, operate water slides. Archusa Creek Water Park falls roughly in the middle of the district's nine water parks on all of these descriptive indicators.

Sources of Funding to the Pat Harrison Waterway District

Most of PHWD's revenues come from ad valorem taxes collected from the member counties (approximately \$2 million in FY 2001) and park recreation fees (approximately \$1.9 million in FY 2001). Member counties also contribute to the district's debt retirement.

PHWD revenues come from two primary sources: ad valorem taxes collected from the fifteen member counties and park recreation fees generated by the district's nine water parks. Also, as of June 30, 2002 bond principal and interest due on outstanding state general obligation bonds issued for the district totaled approximately \$1.1 million.

Operational Revenues

Most of PHWD's revenues come from ad valorem taxes collected from the member counties (approximately \$2 million in FY 2001) and park recreation fees (approximately \$1.9 million in FY 2001).

In FY 2001, PHWD received 47% of its revenues from ad valorem taxes, 46% from park recreation fees, and 7% from other revenues such as interest earnings and sales of timber and gravel.

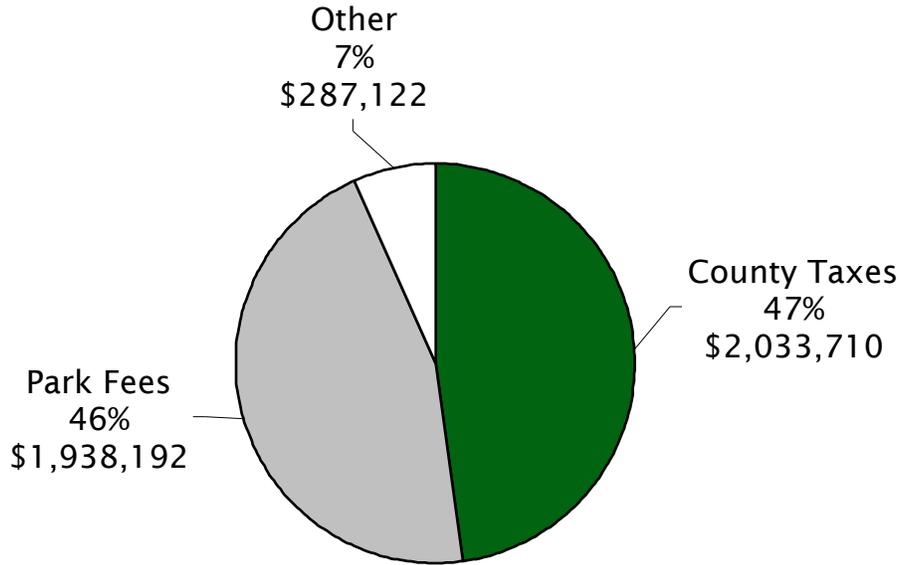
Exhibit 2 on page 8 shows a breakdown of PHWD revenues for FY 2001. As shown in the exhibit, in FY 2001, PHWD received \$4.2 million in revenues; 47% (approximately \$2 million) from ad valorem taxes collected from the member counties; 46% (approximately \$1.9 million) from park recreation fees generated by the district's water parks; and 7% (approximately \$300,000) from other revenue sources such as interest earnings on investments and sales of timber and gravel.

Collection of Ad Valorem Taxes from Member Counties

MISS. CODE ANN. Sections 51-15-129 and 51-15-137 provide specific authority for member counties to support the district with ad valorem tax revenues. Section 51-15-129 requires member counties to provide funds for general operations of the district (see page 16 for a discussion of a 1998 change to state law that prevents PHWD from expending county ad valorem taxes on public parks and recreation facilities constructed after January 1, 1998). Each member county, except for Jackson County, must provide an amount not to exceed 3/4 of a mill on the

total assessed valuation of property in the county for the support of the district.

Exhibit 2: FY 2001 PHWD Revenues, by Funding Source



Total Revenues: \$4,259,024

SOURCE: PHWD

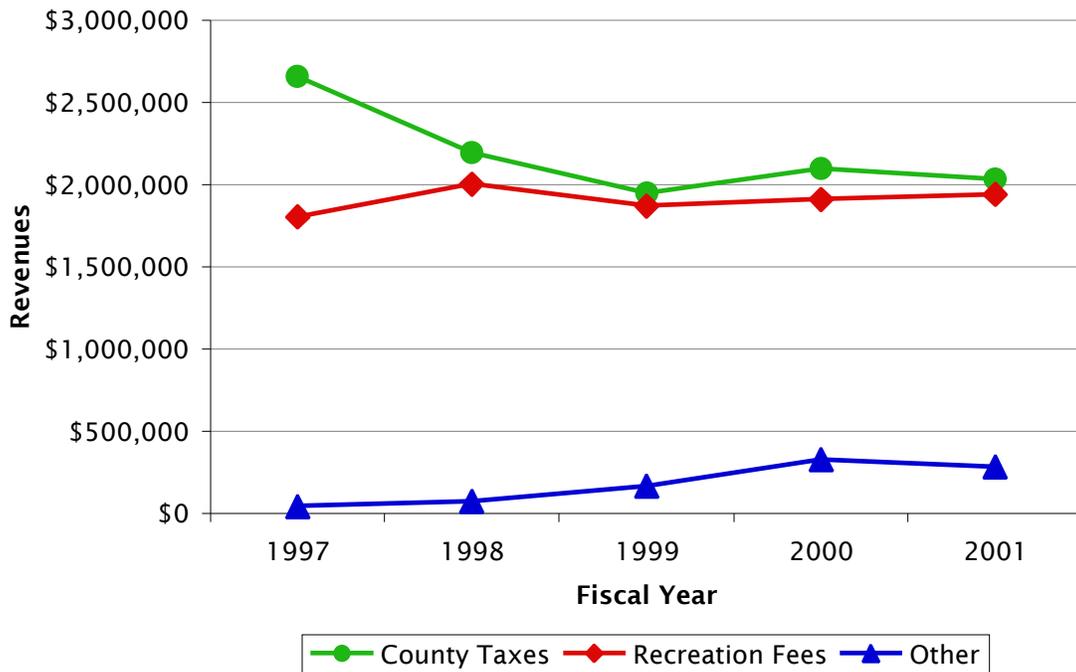
The statute makes exception for Jackson County for purposes of ad valorem tax support because it is a Gulf Coast county with a port authority supported with county ad valorem taxes. Section 51-15-129 requires that Jackson County provide an amount not to exceed 1/10 of a mill to support general operations.

Total annual county ad valorem tax contributions to PHWD ranged from \$2,657,640 in FY 1997 to \$2,033,710 in FY 2001. Ad valorem tax collections from Clarke County (where Archusa Creek Water Park is located) during this period ranged from \$163,540 in FY 1997 to \$73,949 in FY 1999.

According to PHWD, the decline in tax revenues is due to a reduction in the county millage rates collected by the district, which went into effect in FY 1998.

Exhibit 3, below, shows the decline in county ad valorem tax revenues over the five year period from fiscal year 1997 through 2001. According to PHWD, the decline in tax revenues from FY 1997 to 1998 is due to a reduction in the county millage rates collected by the district, which went into effect in FY 1998.

Exhibit 3: PHWD Revenues, by Funding Source for Fiscal Years 1997 through 2001



SOURCE: PHWD

Park Recreation Fees as a Revenue Source

Recreation fee revenues remained relatively stable from FY 1997 through FY 2001.

Recreation fees charged by the district's parks include entrance fees, campsite or cabin fees, food, equipment rental, and special use fees, such as for water slides. Appendix B, page 28, shows how much the district's water parks and water slides generated for PHWD annually from FY 1999 to FY 2001. These park income contributions varied from \$1,958,454 in FY 1999 to \$2,234,632 in FY 2001, a slight increase over three years. Exhibit 3 above graphically illustrates the relative stability of recreation fees as a revenue source during the period of fiscal years 1997 through 2001.

Debt Retirement

The district's member counties also contribute to PHWD's debt retirement.

Section 51-15-137 requires that each member county in the district, except Jackson County, provide an amount not to exceed 1/4 of a mill on the assessed valuation of property in the county for debt retirement. Section 51-15-137 requires that Jackson County provide an amount not to exceed 2/10 of a mill for debt retirement.

State law limits the total bonded indebtedness of the district to \$7,000,000.

While state law requires the member counties to provide some funds for the retirement of debt, the law places a strict limit on the amount of bonds that the district may issue that would become subject to being repaid in part with county-provided funds. MISS. CODE ANN. Section 51-15-135 limits the total bonded indebtedness authorized under the laws creating and empowering the district to \$7,000,000.

Between FY 2000 and FY 2001, the State of Mississippi issued \$3 million in bonds for PHWD as follows:

Fiscal Year	Amount of Bonds Issued	Purpose
FY 2000	\$500,000	repair Lake Archusa dam break
FY 2000	\$2,000,000	build 25 new cabins; other capital improvements
FY 2001	\$500,000	stabilize streams

As of June 30, 2002 bond principal and interest due on outstanding state general obligation bonds issued for the district totaled \$1,112,174.

Allocation of Funds to Programs

PHWD personnel manage the district's programs as a regional resource, rather than on a by-park basis, and they allocate funds according to program priorities established by the board. Because PHWD manages the water parks as a regional resource and addresses emergencies, maintenance, and infrastructure on the basis of need, the district's process for distributing funds to the parks is "fair."

Expenditures by Program

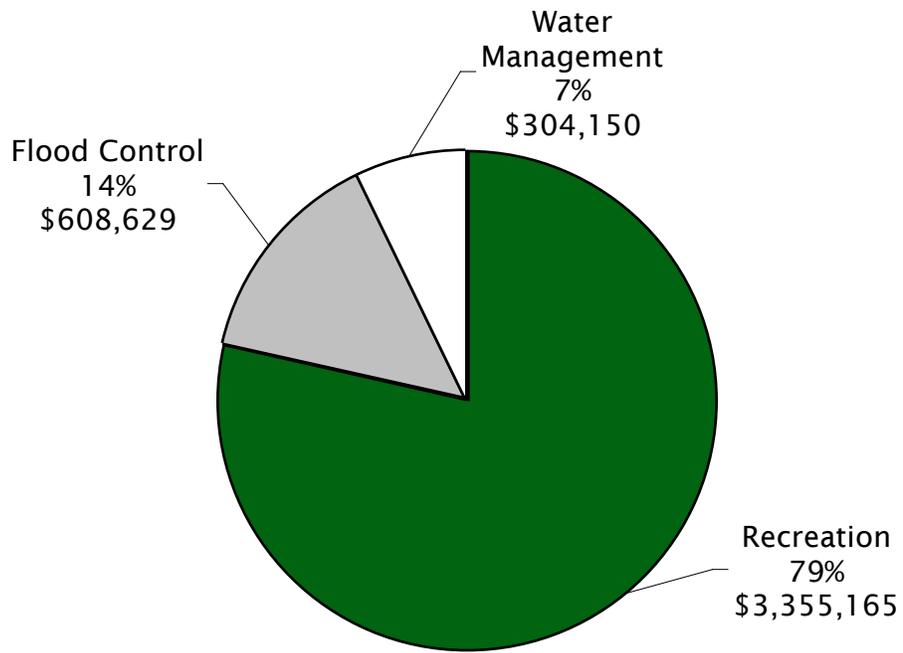
In FY 2001, PHWD spent approximately \$3.4 million on its recreation program, which accounted for seventy-nine percent of the district's total expenditures for that year.

As shown in Exhibit 4, page 12, in FY 2001 PHWD expended approximately \$4.3 million on its three programs. The majority of expenditures, approximately \$3.4 million (79%), involved the recreation program, followed by \$608,629 (14%) on flood control and \$304,150 (7%) on water management.

PHWD recreation program expenditures increased from FY 1997 through FY 2001, while expenditures for flood control and water management declined slightly.

As shown in Exhibit 5, page 13, PHWD recreation program expenditures increased during the period of FY 1997 through FY 2001, while expenditures for flood control and water management declined slightly.

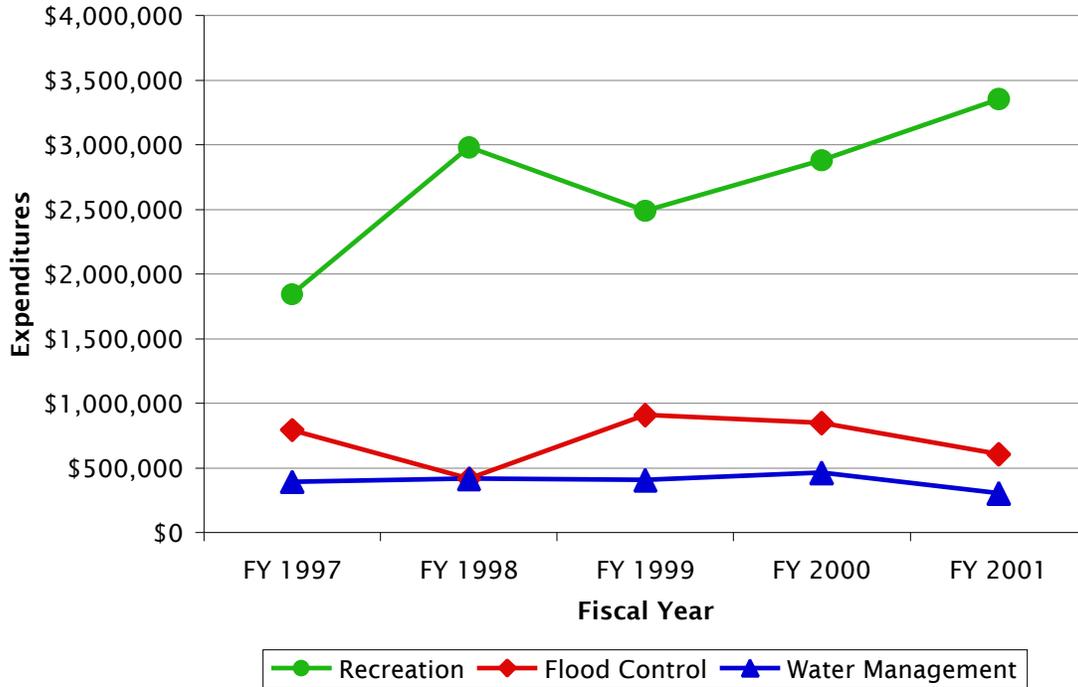
Exhibit 4: PHWD FY 2001 Expenditures, by Major Program



Total: \$4,267,944

SOURCE: PHWD

Exhibit 5: PHWD Expenditures, by Major Program for Fiscal Years 1997 through 2001



SOURCE: PHWD

District Management Philosophy and How it Affects Allocation of Funds

In accordance with its philosophy of managing the district's programs on a regional basis, rather than on a by-park basis, PHWD pools its revenues and distributes them according to program priorities established by the board. Due to recent legislation affecting the district's allocations, PHWD will only be able to expend revenue from sources other than ad valorem taxes (e.g., recreation fees) on its parks and recreation facilities built after January 1, 1998.

Management of Parks as a Regional Resource

The district considers the nine water parks as a regional resource in the Pascagoula River Basin regional ecosystem. In accordance with this concept, PHWD personnel state that they manage the programs on a regional basis, rather than on a by-park basis. Thus revenues collected are pooled and distributed according to program priorities established by the board.

For example, during fiscal years 2000 through 2002, PHWD upgraded electrical services in campgrounds throughout the district. This will continue until all campsites are upgraded. Also, district personnel state that the district will be dedicating revenue in FY 2003 to the asphaltting of roads at Archusa and Okatibbee water parks.

As further evidence of PHWD's regional approach to park management, the district uses a central maintenance/construction crew, based in Hattiesburg and assigned from the PHWD office to projects at any of the parks as needed, in addition to the maintenance employees stationed at each park.

Basis for Allocation Decisions

Emergency needs assume the highest priority in the funding process, followed by maintenance and capital investment.

In making allocation decisions, PHWD considers relevant legal and safety issues. Also, the district attempts to make the parks' basic operating systems (e.g., dams, roads, electrical, water, and sewerage systems) as nearly equal as possible.

The needs of the parks may be classified into one of three categories: maintenance, emergency, and capital investment. Emergency needs assume the highest priority in the funding process, followed by maintenance and capital investment.

Maintenance Needs

Each year the PHWD Board's Parks Review Committee conducts an on-site inspection of each of the water parks to determine maintenance needs.

Each year the PHWD Board's Parks Review Committee conducts an on-site inspection of each of the district's water parks to determine maintenance needs. From the site visit, the committee develops a park-specific list of current and future maintenance needs. Also, the committee receives input from the local park manager about maintenance needs and any "wish list" items identified by local park personnel. After the site visit, the committee issues a report after compiling the maintenance evaluations and needs from all parks.

Emergency and Unique Needs

Because the Archusa dam break was an extraordinary situation affecting no other park, PHWD identified other resources in addition to district funds to expend on the dam's repair.

Another category of district needs concerns emergency or unique needs. This category is event-driven and would probably involve only one park.

The break in the Archusa Lake dam is an example of this kind of need. Because this was an extraordinary situation affecting no other park, PHWD identified other resources in addition to PHWD funds to expend on the dam's repair (i.e., general obligation bonds, U. S. Army Corps of Engineers funds, and general funds from the State Department of Wildlife Fisheries and Parks).

Capital Investment Needs

The PHWD board and staff make capital investment decisions by considering park attendance rates and profitability.

Another category of district needs concerns investments in new capital facilities, equipment, or infrastructure. These decisions are more discretionary than the other two categories and the PHWD board and staff make these decisions by considering attendance rates and profitability.

In light of the 1998 change to state law that prevents PHWD from expending county ad valorem taxes on public parks and recreation facilities constructed after January 1, 1998 (see following section), the board and staff must treat the parks differently because they have different potentials for producing recreation-driven revenue to fund any new construction.

For example, the Flint Creek and Little Black Creek parks have the highest attendance rates and therefore are the candidates for the most revenue-raising investments, such as new cabins.

Recent Legislation Affecting Allocations

During the 1998 Regular Session, the Mississippi Legislature amended MISS. CODE ANN. Section 51-15-123 (2) as follows:

. . .from and after July 1, 1999, the district shall not expend on public parks and recreation facilities any monies derived from the payments required [ad valorem taxes] from member counties under this article. The district may expend such monies on the repair, replacement and maintenance of public parks and recreation facilities existing on or before January 1, 1998.

The law requiring the district to expend revenue from sources other than ad valorem taxes on parks and recreation facilities built after January 1, 1998, will affect PHWD increasingly in the future.

Thus the district can only expend revenue from sources other than ad valorem taxes (e.g., recreation fees) on its parks and recreation facilities built after January 1, 1998. Although the district has not built any parks since 1998, it has constructed cabins in some of the parks, to which the 1998 law would be applied. Since 1999, the district's five-year plans have increasingly emphasized improving recreation program revenues by rebuilding water parks' infrastructure (and adding new infrastructure in well-attended parks). This law will affect the district increasingly in the future should it choose to build new parks or facilities.

"Fairness" of Allocations to Parks

Because PHWD manages the water parks as a regional resource and addresses emergencies, maintenance, and infrastructure on the basis of need, the district's process for distributing funds to the parks is "fair."

PHWD now requires that investments in new capital facilities (such as cabins and water slides) be economically self-supporting.

PHWD's process for distributing funds to the parks is "fair." While each park does not receive equal funding or even funding equal to the amount of recreational fees that it collects from year to year, parks with emergency needs have had those needs addressed and the most serious maintenance and infrastructure needs have been met. Also, given the fact that state law does not allow county taxes to fund parks and recreation facilities built after January 1, 1998, PHWD is justified in its requirement that investments in new capital facilities (such as cabins and water slides) be economically self-supporting.

However, while PHWD has developed a fair method for allocating resources, it may not be allocating all resources available to the district for park development and operation. In recent years, the district has accumulated a sizeable cash balance (see following section).

In FY 2001, maintenance work conducted at Archusa Creek Water Park (e.g., electrical upgrades, bathhouse renovations, equipment repair and replacement, winterization of buildings, road repair) was comparable to maintenance work conducted at the other PHWD water parks.

Over the last three years the park has received 100 percent of district emergency funds (\$1.2 million) for repairs to the Lake Archusa dam. The funds for this single purpose represent 34 percent--one-third--of all intergovernmental revenue raised by PHWD over the last five years.

The board decided not to build a water slide at Archusa Creek after estimating construction costs and analyzing revenues and expenditures of the water slide at Maynor Creek Water Park, the park most comparable in location, size, and attendance to Archusa Creek.

Archusa received no funding for construction of major new facilities (e.g., a water slide) in FY 2001, as PHWD determined that such facilities would likely not be self-supporting (see page 15). The board decided not to build a water slide at Archusa Creek after estimating construction costs and analyzing revenues and expenditures of the water slide at Maynor Creek Water Park, the park most comparable in location, size, and attendance to Archusa Creek. The district built new cabins in 2000, but at other parks.

Growth in the Cash Reserve

PHWD's cash reserve grew from approximately \$570,000 in FY 1997 to approximately \$2.3 million in FY 2001, an amount greater than the capitalized value of total park assets (approximately \$1.2 million in FY 2001).

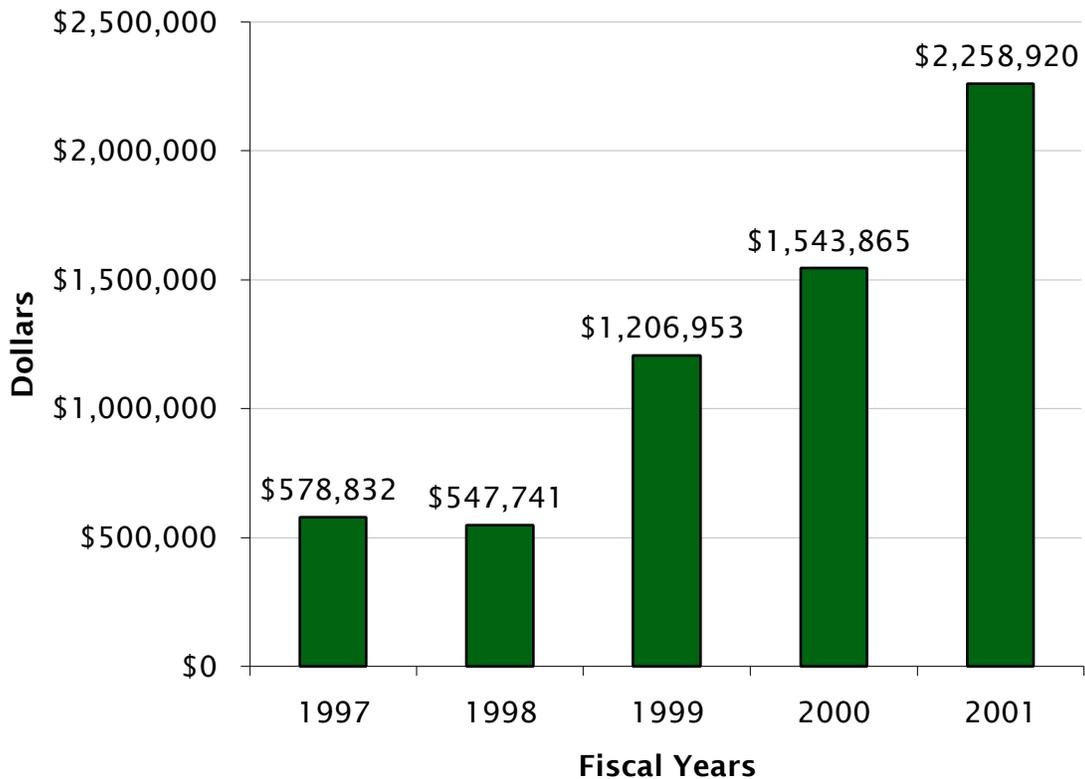
The district has not conducted a formal risk assessment to determine the appropriate size of its cash reserve.

In recent years, the district has accumulated a sizeable cash balance (approximately \$2.3 million in FY 2001), an amount greater than the capitalized value of total park assets in FY 2001 (approximately \$1.2 million). The district has not conducted a formal risk assessment to determine the appropriate size of its cash reserve.

Size of the Cash Reserve

As shown in Exhibit 6, below, PHWD's cash reserve increased significantly during the period of fiscal years 1997 through 2001.

Exhibit 6: PHWD Annual Cash Balances, FY 1997 – FY 2001



SOURCE: PHWD annual budget requests for fiscal years 1999 through 2003

Reasons Given for Large Cash Reserve

PHWD personnel give several explanations for this sizeable annual cash balance:

- In FY 2002, the district used \$550,000 from its unencumbered cash balance to create a Maintenance Reserve Fund. The district created this fund to provide a revenue source for maintaining the twenty-five new cabins that the

district built with FY 2000 bond issue proceeds. The district believed that establishment of the fund was necessary in light of the 1998 change in state law which prohibits PHWD from using county ad valorem tax revenues to maintain the new cabins.

- According to district personnel, approximately \$132,000 of the cash balance is comprised of county ad valorem tax collections that, by the board's decision, can only be used in PHWD's flood control and water management programs.
- The cash reserve helps ensure against disasters to the parks' infrastructure because PHWD is self-insured for these physical assets (as, by practice, are many other state agencies). There is no state law, rule, or guideline regarding the appropriate amount of money to set aside for insurance. Thus, the amount of insurance reserves for each agency is a budget decision like any other, although a risk management assessment could help in determining an appropriate savings level.

Status of Specific Complaints Regarding Archusa Creek Water Park

As noted on page 1, when conducting this review, PEER also addressed the following specific allegations by complainants:

- PHWD has not repaired the leaking dam at Archusa.
- Archusa Lake is filled with aquatic weeds.
- Archusa Lake is filled with treetops.
- Archusa Creek Water Park is poorly maintained.
- Archusa Creek Water Park has inferior infrastructure (e.g., no water slide) relative to other parks operated by PHWD.
- PHWD has misspent \$197,000 by not using a state grant of \$100,000 (according to the complainant, to deepen Archusa Lake) and not using \$97,000 in proceeds from a timber sale at Archusa Creek Water Park (according to the complainant, to build a water slide for the park).

The following sections address these allegations. Some of the complaints are valid (e.g., leaking dam, aquatic weeds, roads in need of repair) and PHWD has been slow in resolving these problems. Other complaints proved to be invalid.

One likely reason for the relatively large number of complaints concerning the Archusa Creek Water Park is that the park is the only PHWD water park where private property owners live on the district-managed lake.

Complaint 1: Lake Archusa Dam Repair

Nineteen months after PHWD repaired the emergency spillway and then discovered new leaks in the Archusa Lake dam, the new leaks have still not been repaired.

In February 1998, the emergency spillway on the Archusa Lake Dam broke. PHWD responded by seeking emergency funding for repairs. By July 1999, PHWD had obtained \$1.2 million in intergovernmental grants for repair of the dam,

including a \$100,000 grant from the state Department of Wildlife, Fisheries, and Parks.

The construction firm hired by PHWD completed the repair work on the emergency spillway and related damage in December 2000; however, PHWD discovered new leaks in the dam in February 2001. (Exhibit 7, page 22, is a timeline of events related to the Archusa Lake dam break.)

Nineteen months after new leaks were discovered, the companies that made initial dam repairs had still not agreed to a timetable for repairing the leaks.

PHWD has consulted with other engineers to establish what repairs are needed, and continues to monitor the leaks with the help of the Mississippi Department of Environmental Quality (MDEQ); however, nineteen months after the new leaks were discovered, the companies that made the initial repairs had still not agreed to a timetable for repairing the leaks. In a letter dated August 6, 2002, to Engineering Plus, Inc., PHWD expressed concern that problems associated with the leaks in the dam are compromising the integrity of the dam structure.

PHWD maintains that successful conclusion of the dam's repair is the highest priority of the district's board and staff for Archusa Creek Water Park. PHWD filed a lawsuit in February 2001 concerning possible inadequacies in the repair to the Lake Archusa emergency spillway dam as the reason for the new leaks. However, in the nineteen months since filing suit, the district has not taken any further action to litigate the claim.

Complaint 2: Presence of Aquatic Weeds in Lake Archusa

The Mississippi Department of Wildlife, Fisheries, and Parks has recommended stocking Archusa Lake with grass carp to control the aquatic weed *najas minor*, a recommendation a University of Southern Mississippi study made in the early 1990s. PHWD does not plan to follow through on this recommendation until completion of the lake's dam repair is accomplished.

In 1992, PHWD commissioned a University of Southern Mississippi biologist to study the aquatic weed problem at Archusa Lake. One of the recommendations of that study for controlling the lake weed, the introduction of grass carp into the lake, was not acted on. PHWD was unable to provide documentation explaining why no action was taken on the biologist's recommendation.

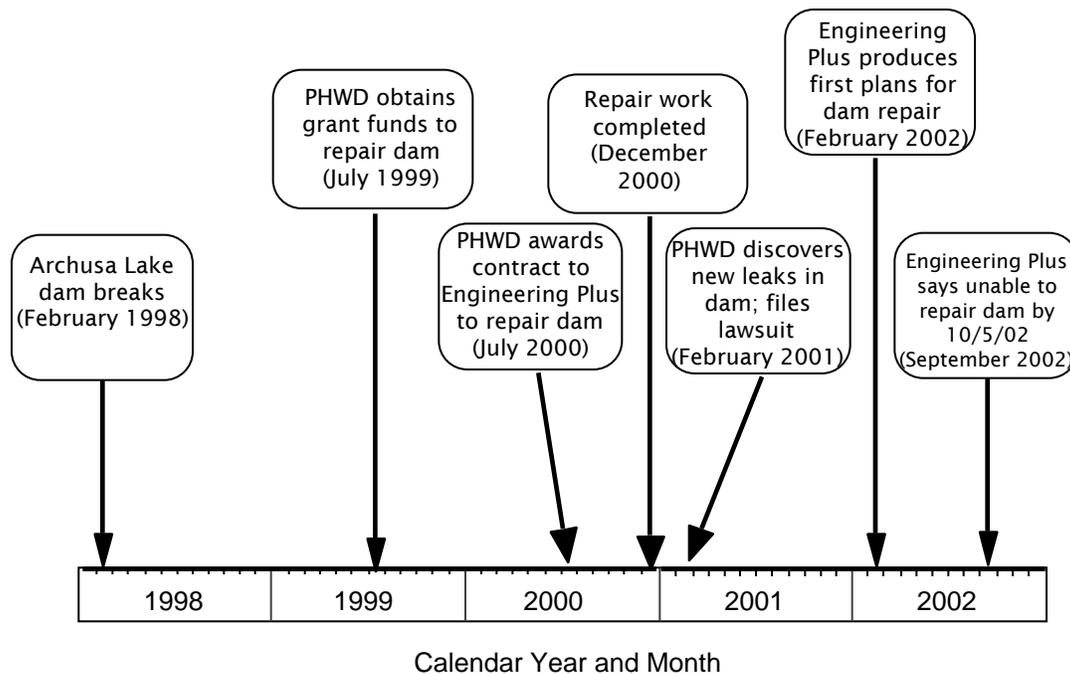
According to DWFP, stocking Lake Archusa with grass carp to control aquatic vegetation would cost from \$7,500 to \$25,000.

In response to a request to the Mississippi Department of Wildlife, Fisheries, and Parks (DWFP) made by one of the Archusa complainants, DWFP sent a memo to PHWD on January 8, 2002. The memo detailed the number and cost of grass carp to control aquatic vegetation in Lake

Archusa. DWFP's recommendation is stocking five to ten grass carp per acre, at a cost of from \$7,500 to \$25,000.

However, according to the district's Executive Director, the district's concern for weed control in Lake Archusa is "minimal" until the spillway's leak is repaired.

Exhibit 7: Timeline of Events related to Archusa Lake Dam Break and Repair



SOURCE: PHWD Documents.

Complaint 3: Trees in Lake Archusa

PHWD does not perceive the location of trees in the lake as a problem because they are confined to an area for fish habitat.

PHWD management stated that the trees in Lake Archusa are limited to areas of the lake designated for fish habitat and are therefore not considered a problem by the district.

Specifically, PHWD's Superintendent of Parks reported that during lakebed clean-up during August–October 1999, when the lake bed was emptied for the dam repair, the

district cut bottom vegetation down to the level of the channel. The superintendent said that trees were left above the bridge in a fishing-only area to provide better habitat for fish.

Complaint 4: Condition and Maintenance of Archusa Park Facilities

The district has a systematic program to assess the maintenance and repair needs of all nine parks annually, with input from board members and central office and local park staff.

As noted on page 15, PHWD has an annual process of assessing the condition and maintenance needs of the facilities and infrastructure of all of the PHWD parks. The board's Parks Review Committee conducts on-site inspections of each park and key decisionmakers concerned with maintenance and capital improvement issues contribute to the assessments. The assessments result in: (1) overall ratings of the condition of facilities and maintenance performance of each park; (2) a detailed list of maintenance and repair needs at each park; and (3) a "wish list" of needs from the local park manager.

The amount and types of maintenance and repair work at Archusa Park are comparable to those being carried out at the other PHWD parks.

The amount and types of maintenance and repair work at Archusa Park are comparable to those being carried out at the other PHWD parks. Archusa's "wish list" recently included bathhouse renovation, which has been completed, and lime for the lake, which has been approved by the board. While Archusa has outstanding maintenance needs (e.g., roads in need of repair), these same needs exist at the other parks. PHWD has targeted road repair at all of its water parks in its next two annual budgets.

Complaint 5: The Proposed Water Slide for Archusa Creek Park

In April 2001 the board made an official decision *not* to build a water slide at the Archusa Creek Water Park. The board made its decision after estimating construction costs and analyzing revenues and expenditures of the water slide at Maynor Creek Water Park, the park most comparable in location, size, and attendance to Archusa Creek.

Although the PHWD board considered construction of a water slide at the Archusa park, it never made an official decision to locate a water slide at Archusa. In fact, after estimating the costs to construct a slide and analyzing five years of revenues and expenditures from the Maynor Creek water slide, the board made an official decision in April 2001 *not* to build a water slide at Archusa.

According to the district, only two of its water parks, Flint Creek and Okatibbee, currently generate sufficient revenues to support water slides.

Maynor Creek is the PHWD water park most comparable in location, size, and attendance to Archusa Creek. The board closed the Maynor Creek water slide in the summer of 2002. Only two of the district's water parks, Flint Creek and Okatibbee, currently generate sufficient revenues to support water slides.

The decision not to build a water slide at Lake Archusa conforms to one of the board's resource allocation criteria, not to invest recreation dollars on construction of new facilities that are not profitable, and is based on information from the most comparable facility to the one proposed for construction.

Complaint 6: Alleged Improper Spending of \$197,000

The district did not misspend the amounts in question. The district spent the \$100,000 on dam repair in accordance with language in the relevant appropriations bill and placed the \$97,000 from timber sales in the district's general fund.

The complainants alleged that the district should have used a \$100,000 grant to deepen Lake Archusa. However, no grant was made for this purpose. Section 31 of H.B. 1635 (1999 Regular Session; the Department of Wildlife, Fisheries, and Parks' FY 2000 appropriations bill) specifically required PHWD to use the grant to repair the Archusa Lake dam:

Subject to the availability of funds and at the discretion of the Department of Wildlife, Fisheries and Parks, of the funds provided herein, One Hundred Thousand Dollars (\$100,000) is provided to Pat Harrison Waterway District for the purpose of repairing Archusa Water Park Dam.

PHWD spent the grant proceeds on dam repair work in accordance with the language in the appropriation bill.

While the complainants allege that PHWD should have spent the \$97,000 that was generated from a sale of timber at Archusa to build a water slide at the park, it is PHWD's standard practice to place the proceeds from all sales of natural resources into the district's general fund and to distribute these funds according to the district's allocation method, as previously described. Thus no misspending of these amounts has occurred.

Recommendations

1. The Pat Harrison Waterway District should take all action authorized under the laws of the state of Mississippi and the *Mississippi Rules of Civil Procedure* to litigate its claims against Engineering Plus, Inc., for completion of the repair work to the Archusa Lake Dam. It should be noted that PEER has no opinion as to the liability in this case.
2. PHWD should conduct a formal risk assessment to determine the appropriate size of its cash reserve. If the district determines that it can reduce the cash reserve, it should consider the feasibility of expending some of the excess funds on infrastructure needs of the parks (e.g., repairing potholes, placing grass carp in the lake for weed control, upgrading electrical systems, or repairing roads).

Appendix A: PHWD Park Size, Amenities, Staff Size, and Attendance (for fiscal years 1997 and 2001), by Water Park

Water Park	Land Acreage	Lake Acreage	# of Campsites	# of Cabins	# of Staff**		Park Attendance			
					Full-time	Part-time	FY 1997		FY 2001	
							#	%	#	%
Archusa Creek	515	450	69	4	2	6	56,737	10%	39,261	6%
Big Creek	278	200	51	4	2	5	22,341	4%	34,896	6%
Dry Creek	250	150	28	0	1	2	2,916	1%	8,058	1%
Dunn's Falls	69	mill pond	0	1	1	2	13,459	2%	14,236	2%
Flint Creek	1,300	650	132	46	9	6	173,212	31%	245,192	39%
Little Black Creek	450	650	106	20	6	6	128,862	23%	125,040	20%
Maynor Creek	850	450	69	9	3	4	70,864	13%	58,710	9%
Lake Okatibbee	375	3800	104	4*	3	6	66,274	12%	52,416	8%
Turkey Creek	538	250	22	3	2	3	29,594	5%	45,917	7%
TOTAL	4,625	6,600	581	91	29	40	564,259	100%	623,726	100%

*Lake Okatibbee Water Park also has a twenty-five room motel.

** Filled positions as of 10/04/02.

SOURCE: PHWD

Appendix B: Annual Water Park and Water Slide Fees Paid to PHWD, by Park for Fiscal Years 1999-2001

Water Park	Fiscal Year					
	1999		2000		2001	
	\$	%	\$	%	\$	%
Archusa Creek	\$60,539	3.3%	\$165,240	7.5%	\$106,737	5.1%
Big Creek	117,333	6.4%	160,282	7.3%	88,425	4.2%
Dry Creek	45,137	2.5%	96,040	4.3%	42,896	2.0%
Dunn's Falls	33,212	1.8%	45,831	2.1%	32,325	1.5%
Flint Creek	747,939	40.6%	851,275	38.5%	834,696	39.5%
Little Black Creek	383,680	20.9%	410,026	18.6%	434,257	20.6%
Maynor Creek	180,289	9.8%	213,131	9.6%	204,380	9.7%
Okatibbee Lake	185,664	10.1%	193,798	8.8%	292,273	13.8%
Turkey Creek	86,290	4.7%	73,821	3.3%	76,863	3.6%
Total Water Park Fees	\$1,840,083	100.0%	\$2,209,444	100.0%	\$2,112,852	100.0%
Water Slide						
Flint Creek	\$60,493	51.1%	\$70,188	51.2%	\$59,540	48.9%
Maynor Creek*	5,377	4.5%	2,350	1.7%	181	0.1%
Okatibbee Lake	52,501	44.4%	64,477	47.1%	62,059	51.0%
Total Water Slide Fees	\$118,371	100.0%	\$137,015	100.0%	\$121,780	100.0%
Grand Total	\$1,958,454		\$2,346,459		\$2,234,632	

*PHWD closed the Maynor Creek slide in the summer of 2002.

SOURCE: PHWD budget documents

Agency Response

P. O. Drawer 1509
Hattiesburg, MS 39403-1509

Telephone
(601) 264-5951

PAT HARRISON WATERWAY DISTRICT

Board of Directors

Sid Moss
District-at-Large

November 22, 2002

Jerry McCreary
District-at-Large

Henry Rath
District-at-Large

Dr. Charles Moore
Senior Evaluator
Joint Committee on Performance Evaluation
and Expenditure Review
P.O. Box 1204
Jackson, MS 39215-1204

Mack Stevens
Clarke County

Jimmy Dale Lee
Covington County

Lewis Myrick, Jr.
Forrest County

Aubert Pitts
George County

PHWD Response to PEER Committee Review

W. R. Backstrom
Greene County

W. J. Hunt
Jackson County

Growth in the Cash Reserve:

Herman Sims
Jasper County

It is the District's belief that due to the proximity of our water parks to the Coastal area and periodic hurricanes, and due to the heavily wooded areas around our facilities subjecting those facilities to extreme damage or total loss during storm events, we believe that it is necessary for us to keep an equivalent cash balance on hand equal to or exceeding three months of payroll plus accounts payable. Our two southern most parks are the most susceptible as they have the largest capital outlay associated with buildings and grounds and would sustain the greatest damage during a hurricane. Forgone revenues related to facilities being neutralized would have a direct impact on our ability to pay salaries because a majority of these salaries comes from recreation funds.

Gene Pickering
Jones County

John Dale Bullock
Lamar County

Bill Pennington
Lauderdale County

George Heard
Newton County

Jake White
Perry County

In addition, our Agency needs to continue to build cash into our maintenance reserve fund to draw interest from the equity that will sustain infrastructure repairs to our cabins as suggested by the "Proforma" that resulted in the Legislature providing funding for twenty-five new cabins in the District.

Don Pütman
Smith County

Richard Cain
Stone County

Kim Pryor
Wayne County

We have determined that an average for May, June, and July is \$1,125,000, and we should generate a number for the maintenance reserve fund that is feasible (i.e., \$1,000,000; we have \$554,000 +/- right

Page Two

now, but have impending employee raises which will total approximately \$150,000/yr).

1. *Complaint #1: Lake Archusa Dam Repair*

Our Board continues to receive correspondence from Engineering Plus regarding their on-going efforts to determine what material needs should be inserted into the plans that they are required to submit to the MS Department of Environmental Quality. We continue to press Engineering Plus for the approval that is required from the Department of Environmental Quality. We are corresponding with the Department of Environmental Quality during this process.

2. *Complaint #2: Presence of Aquatic Weeds in Lake Archusa*

Despite the need to fix the leaking spillway, the engineers have continued to represent that we are in no imminent danger of collapse in the near future, and therefore, our Agency is currently moving to stock Archusa Reservoir with carp to control the weeds as recommended by the MS Department of Wildlife, Fisheries and Parks.

Complaint #4: Condition and Maintenance of Archusa Park Facilities

Our Agency has engaged *Walker and Associates* (engineers/surveyors) to construct bid specifications for partial overlays and chip seal to be laid in one of the two camping loops at Archusa. Work should begin in the spring of 2003. Other infrastructure needs will be evaluated pursuant to our October 2002 Parks Review Committee inspections and subsequent report to the full Board.

Complaint #5: The Proposed Water Slide for Archusa Creek Park

October 2002 Board passed a resolution to place the Maynor Creek Water Park waterslide and the disassembled waterslide that is formerly of the now defunct Bluff Creek Water Park and is on the ground at Little Black Creek Water Park up for sale, and further resolved that they would not be reconstructed at any Pat Harrison Waterway District Park.

PEER Committee Staff

Max Arinder, Executive Director
James Barber, Deputy Director
Ted Booth, General Counsel

Evaluation

Sam Dawkins, Division Manager
Linda Triplett, Division Manager
Pamela O. Carter
Kim Cummins
Barbara Hamilton
Karen Kerr
Kelly Kuyrkendall
Katherine S. Landrum
Joyce McCants
Charles H. Moore
David Pray
Lee Anne Robinson
Lynn Watkins
Sara Watson
Candice Whitfield
Larry Whiting

Editing and Records

Ava Welborn, Editor and Records Coordinator
Tracy Bobo
Sandra Haller

Administration

Mary McNeill, Accounting and Office Manager
Pat Lockett
Jean Spell
Gale Taylor

Data Processing

Larry Landrum, Systems Analyst

Corrections Audit

Louwill Davis, Corrections Auditor