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# PARADIS VOLUNTEER FIRE DEPARTMENT, INC.

Paradis, Louisiana

General Purpose Financial Statements and  
Independent Auditor's Report  
As of and for the Year Ended December 31, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 ADD P. 8. 1989

PARADIS VOLUNTEER FIRE DEPARTMENT, INC.  
Paradis, Louisiana

General Purpose Financial Statements and  
Independent Auditor's Report  
As of and for the Year Ended December 31, 1988

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INDEPENDENT AUDITOR'S REPORT ON THE  
GENERAL PURPOSE FINANCIAL STATEMENTS

BOARD OF DIRECTORS  
PARADIS VOLUNTEER FIRE DEPARTMENT, INC.  
Paradis, Louisiana

We have audited the accompanying general purpose financial statements of the Paradis Volunteer Fire Department, Inc. as of and for the year ended December 31, 1985, as listed in the foregoing table of contents. These financial statements are the responsibility of the management of the Paradis Volunteer Fire Department, Inc. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Paradis Volunteer Fire Department, Inc. as of December 31, 1985, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 10, 1986 on our consideration of the Paradis Volunteer Fire Department, Inc.'s internal control structure and a report dated August 10, 1986 on its compliance with laws and regulations.

  
August 10, 1986

**PARADIS VOLUNTEER FIRE DEPARTMENT, INC.**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**December 31, 1999**

	-Governmental Fund Types-		Account Group General Fixed Assets	Total (Memorandum only)
	General Fund	Private Contributions Fund		
<b>ASSETS</b>				
Cash	\$ 22,422.33	\$ 16,894.02	\$ 8.00	\$ 39,314.35
Cash - savings	198,237.39	0.00	0.00	198,237.39
Revenues receivable	3,500.00	0.00	0.00	3,500.00
Fire protection vehicles	0.00	0.00	308,021.53	308,021.53
Equipment	0.00	0.00	208,213.43	208,213.43
Building	0.00	0.00	66,128.00	66,128.00
Furniture	0.00	0.00	1,298.00	1,298.00
<b>Total assets</b>	<b><u>224,159.72</u></b>	<b><u>16,894.02</u></b>	<b><u>583,456.96</u></b>	<b><u>824,508.69</u></b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 10,446.16	\$ 0.00	\$ 0.00	\$ 10,446.16
<b>total liabilities</b>	<b><u>10,446.16</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>10,446.16</u></b>
<b>Fund equity:</b>				
Investment in fixed assets	0.00	0.00	439,436.88	439,436.88
Fund balance - unreserved	215,713.56	16,894.02	0.00	232,607.58
<b>Total fund equity</b>	<b><u>215,713.56</u></b>	<b><u>16,894.02</u></b>	<b><u>439,436.88</u></b>	<b><u>672,044.46</u></b>
<b>Total liabilities and fund equity</b>	<b><u>226,159.72</u></b>	<b><u>16,894.02</u></b>	<b><u>583,456.88</u></b>	<b><u>814,508.62</u></b>

See accompanying notes &amp; auditor's report

PARADES VOLUNTEER FIRE DEPARTMENT, INC.  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 & FUND BALANCE - ALL FUND TYPES  
 For the one year ended December 31, 1995

	-Governmental Fund Types-		
	General Fund	Private Contributions Fund	Total (Memorandum Only)
<b>REVENUES</b>			
Advalorem tax	\$ 65,734.90	\$ 0.00	\$ 65,734.90
Sales tax	57,850.84	0.00	57,850.84
Fire insurance rebates	3,681.87	0.00	3,681.87
Private contributions	0.00	1,292.00	1,292.00
Interest	4,708.88	382.88	5,091.76
Other revenue	1,878.82	0.00	1,878.82
<b>Total revenue</b>	<b>133,853.51</b>	<b>1,674.88</b>	<b>135,528.39</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Electricity	\$ 4,836.45	\$ 0.00	\$ 4,836.45
Natural gas	128.17	0.00	128.17
Telephones	4,350.37	0.00	4,350.37
Water	483.68	0.00	483.68
Equipment maintenance	5,818.64	0.00	5,818.64
Equipment repairs	481.28	0.00	481.28
Fuel	521.49	0.00	521.49
Equipment insurance	5,382.00	0.00	5,382.00
Building maintenance	2,836.34	0.00	2,836.34
Building insurance	5,888.00	0.00	5,888.00
Training	2,431.86	0.00	2,431.86
Personnel medical	825.00	0.00	825.00
Personnel insurance	1,434.00	0.00	1,434.00
Fire fighting supplies	1,740.00	0.00	1,740.00
Fire prevention	878.22	0.00	878.22
Accounting & auditing	1,558.00	0.00	1,558.00
Sales tax collection fee	671.64	0.00	671.64
News & subscriptions	288.00	0.00	288.00
Office expenses	952.50	0.00	952.50
Meeting, refreshment, awards	4,183.84	178.00	4,361.84
Miscellaneous	428.28	348.61	776.89
<b>Capital outlay:</b>			
Vehicle	7,163.65	0.00	7,163.65
Equipment	16,661.85	0.00	16,661.85
<b>Total expenditures</b>	<b>68,428.53</b>	<b>178.00</b>	<b>68,606.53</b>
<b>Net revenues over expenditures</b>	<b>\$ 65,424.98</b>	<b>\$ 1,496.88</b>	<b>\$ 66,921.86</b>
<b>FUND BALANCE DECEMBER 1994</b>	<b>151,626.02</b>	<b>13,784.75</b>	<b>165,410.77</b>
<b>FUND BALANCE DECEMBER 1995</b>	<b>217,051.00</b>	<b>15,281.63</b>	<b>232,332.63</b>

See accompanying notes &amp; auditor's report

PARADISE VOLUNTEER FIRE DEPARTMENT, INC.  
Paradise, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended December 31, 1988

**INTRODUCTION**

The Paradise Volunteer Fire Department, Inc. (Fire Department) was organized as a non-profit corporation as defined by Revised Statutes of Louisiana Title 32, Section 131 (8). The Fire Department is exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Its objective is to provide fire protection to the Parish of St. Charles. At year end the Fire Department employed no employees.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of presentation**

The accompanying financial statements of the Fire Department 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**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The Fire Department is not a governmental unit although it receives a substantial amount of its revenue from the St. Charles Parish Council. As a result of a contractual agreement, the Fire Department is accountable to the Parish Council for fiscal matters. The St. Charles Parish Council does not appoint the governing board, nor management, and it does not influence the operations of the Fire Department. Therefore, the Fire Department reports as an independent reporting entity.

**C. Fund accounting**

The Fire Department uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

PARADISE VOLUNTEER FIRE DEPARTMENT, INC.  
Paradise, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1988

The only funds of the Fire Department are classified as governmental fund types. Governmental funds account for the Fire Department's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The governmental funds of the Fire Department include:

**General Fund** - the general operating fund of the Fire Department that accounts for all financial activity, except those required to be accounted for in other funds.

**Private Contributions Fund** - a fund that accounts for private contributions made to the Fire Department, along with related revenues. The fund also accounts for expenditures made from those financial resources.

**B. Basis of accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund types 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. The operating statement presents increases and decreases in net current assets. The Fire Department's records are maintained on the cash basis of accounting. However, the financial statements have been converted to the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

**Revenues -**

Sales taxes are recorded in the month the taxes are collected by the St. Charles Parish School Board and are available to the Fire Department. Sales taxes become payable to the School Board on the first day of the month, and become delinquent on the 28th of the month, following collection of the taxes by the business.

Advalorem taxes are recorded in the year the taxes are collected by the St. Charles Parish Sheriff and are available to the Fire Department. Advalorem taxes are payable to the Sheriff prior to December 31 and become delinquent after that date.

Interest income is recorded when the cash is available to the Fire Department.

All other revenues are recorded when received.

PARADISE VOLUNTEER FIRE DEPARTMENT, INC.  
Paradise, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1998

**Expenditures -**

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

**E. Memorandum Only column**

The total column captured "Memorandum Only" are presented only to facilitate financial analysis. Data in these columns do 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. Interfund eliminations have not been made in the aggregation of this data.

**F. Encumbrances**

The Fire Department does not use encumbrance accounting.

**G. Cash and cash equivalents**

Cash includes amounts in demand deposits and interest-bearing demand deposits.

**H. Inventories**

Physical inventories consist of expendible supplies held for consumption. Business inventories are expended within one operating cycle they are recorded as expenditures when paid for and are not recorded as an inventory asset.

**I. Fixed assets**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Interest cost incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical costs or estimated cost if historical cost is not available.

**J. long-term obligations**

Long-term obligations 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 fund when due. The Fire Department had no long-term debt at December 31, 1998 and no related expenditures.



PARALIS VOLUNTEERS FIRE DEPARTMENT, INC.  
Paralis, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1985

**NOTE 2. CASH AND CASH EQUIVALENTS**

At December 31, 1985, the Fire Department has cash (check balances) totaling \$ 228,553.64, as follows:

First National Bank of St. Charles	
Checking (interest bearing)	\$ 23,423.23
Savings (interest bearing)	196,237.39
Hibernia National Bank	
Checking (interest bearing)	28,894.02
	-----
Total	\$ 228,553.64
	-----

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 must be 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, 1985, the Fire Department has \$ 228,553.64 in deposits (collected bank balance). These deposits are secured from risk by \$118,894.02 Federal deposit insurance and by \$119,628.00 of pledged securities held by the custodial bank in the name of the fiscal agent bank (SNSS Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GRAS Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Fire Department that the fiscal agent failed to pay deposited funds upon demand.

**NOTE 3. REVENUE RECEIVABLES**

The receivables at December 31, 1985 consisted of sales taxes in the amount of \$ 2,559.49.

**NOTE 4. ADVALOREM TAX**

Effective July 22, 1980 advalorem tax in the amount of 1.6 mills is collected by the St. Charles Parish Sheriff to be used for the fire protection of the parish of St. Charles. The funds are distributed when collected to the nine individual fire departments of the St. Charles Parish Firemen's Association, Inc. by the parish's Department of Finance.

**PARADISE VOLUNTEER FIRE DEPARTMENT, INC.**  
**Paradis, Louisiana**

Notes to the Financial Statements  
 As of and for the Year Ended December 31, 1995

**NOTE 5. SALES TAX**

Effective March 1, 1995 sales tax in the amount of 1/8% is collected by the St. Charles Parish School Board to be used for fire protection of the Parish of St. Charles. The funds are distributed monthly to the nine individual fire departments of the St. Charles Parish Firemen's Association, Inc. by the parish's Department of Finance.

**NOTE 6. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance December 31, 1994	Additions	Deletions	Balance December 31, 1995
	-----	-----	-----	-----
<b>Fire Protection</b>				
Vehicles	\$325,456.88	\$ 7,162.85	0.00	\$332,619.73
Equipment	222,550.58	18,661.85	0.00	241,212.43
Buildings	185,326.82	0.00	119,196.82	66,130.00
Furniture	3,294.52	0.00	0.00	3,294.52
	-----	-----	-----	-----
<b>Total</b>	\$736,628.80	\$ 25,824.70	\$119,196.82	\$643,256.68
	-----	-----	-----	-----

The deletions are assets previously donated by the St. Charles Parish Council to the fire department. Ownership of the assets have been returned to the parish because the parish is prohibited by state law from transferring or donating property.

**NOTE 7. LEASES**

The Fire Department had no capital leases to be recorded as assets and obligations in the accompanying financial statements.

**NOTE 8. LITIGATION AND CLAIMS**

At December 31, 1995 the Fire Department had no litigation or claims pending.

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

**PEARNS & PEARNS**  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
 BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS  
 PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**BOARD OF DIRECTORS  
 PARADIS VOLUNTEER FIRE DEPARTMENT, INC.  
 Parais, Louisiana**

We have audited the general purpose financial statements of the Parais Volunteer Fire Department, Inc. as of and for the year ended December 31, 1993, and have issued our report thereon dated August 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Parais Volunteer Fire Department, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related cost of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors and irregularities may, nevertheless, occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Parais Volunteer Fire Department, Inc. as of and for the year ended December 31, 1993, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention including to:

significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the general purpose financial statements of the Paradise Volunteer Fire Department, Inc. for the year ended December 31, 1995.

As a material weakness (and reportable condition), the size of the Paradise Volunteer Fire Department, Inc.'s operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

This report is intended for the information of the department's Board and those governments for which reporting is required. However, this report is a matter of public record, and its distribution is not limited.



August 18, 1996

FRANK B. HEARNE  
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 STATEMENT OF ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF  
 THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
 WITH GOVERNMENT AUDITING STANDARDS**

**BOARD OF DIRECTORS  
 PARADIS VOLUNTEER FIRE DEPARTMENT, INC.  
 Parolis, Louisiana**

We have audited the general purpose financial statements of the Parolis Volunteer Fire Department, Inc. as of and for the year ended December 31, 1995, and have issued our report thereon dated August 18, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Parolis Volunteer Fire Department, Inc. is the responsibility of the department's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the department's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of our test of compliance disclosed the following instance of noncompliance.

In accordance with LSA-RS 24:254 the audit engagement must be completed within six months of the close of the reporting period. The audit engagement was not completed within this required time period. The audited financial statements and auditor's report were ready to be issued June 26, 1996. At that time the president of the Parolis Volunteer Fire Department, Inc. informed the auditor of a potential subsequent event that could be material to the financial statements. The president stated that the St. Charles Parish Council was asserting that assets purchased in the past with tax dollars were the legal property of the parish and that the department would have to agree with this assertion as a condition of a loan. Issuance of the audit report was postponed until this matter could be discussed with the parish's finance director. The parish's finance director stated that this was incorrect. The auditor also requested a legal representation letter from an attorney who was recently retained.

This report is intended for the information of the department's Board and those governments for which reporting is required. However, this report is a matter of public record and its distribution is not limited.



August 18, 1996