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**INCHOTE PARISH FIRE DISTRICT NO. 9**  
Princeton, Louisiana

**General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
December 31, 1996**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the applicant, or reviewed, orally and other responsible public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUN 25 1997

**VERNON R  
COON**  
LEGISLATIVE AUDITOR

**IBERITO PARISH FIRE DISTRICT NO. 9**  
Princeton, Louisiana  
Notes to the Financial Statements (Continued)

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

All valuations taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana (Revised Statute 47:199) requires that the tax rolls be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the current year.

Other intergovernmental revenues are recorded when the district is entitled to the funds.

Interest income on demand and time deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes, state revenue sharing, and other intergovernmental revenues have been treated as susceptible to accrual.

**Expenditures**

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

**E. BUDGET PRACTICES**

A preliminary budget for the ensuing year is prepared by the board of commissioners in November and made available to the public. The budget is then adopted during the regular December meeting. The proposed budget for the General Fund is

#### General Fund

The General Fund is the general operating fund of the district and is used to account for all financial activities not required to be accounted for in other funds. Primary funding is provided by an ad valorem tax approved by voters of the district, state fire insurance rebates, state revenues sharing, and interest earnings on investments.

#### Debt Service Fund

The debt service fund is used to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

### C. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. Fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets. Approximately 95 per cent of general fixed assets are valued at actual cost while the remaining 5 per cent are valued at estimated cost, based on the actual historical cost of like items. The account group is not a "fund", it is concerned only with the measurement of financial position and does not involve measurement of results of operations.

Long-term debt, such as general obligation bonds, are recognized as a liability of a governmental fund only when due. The remaining portion of such obligations is reported in the general long-term debt account group.

### D. BASIS OF ACCOUNTING

The financial reporting 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 generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) to net current assets.

DESOLO PARISH FIRE DISTRICT NO. 9  
Prichard, Louisiana  
Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district, appoints the commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the DeSoto 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 DeSoto Parish financial reporting entity.

**B. FUND ACCOUNTING**

The district 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 government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified in three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only a governmental fund type. The governmental fund types of the district are described as follows:

**DESOLO PARISH FIRE DISTRICT NO. 9**  
Prichard, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1986

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

DeSoto Parish Fire District No. 9 was created by the DeSoto Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492 on April 9, 1986. The district is governed by a five member board appointed by the police jury. Board members serve without compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the DeSoto Parish Police Jury is the financial reporting entity for DeSoto 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the DeSoto Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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.

INDIGO PARISH FIRE DISTRICT NO. 9  
 Priensau, 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, 1996

	BUDGET	ACTUAL	VARIANCE: FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
All valuation taxes	\$26,092	\$34,755	(\$8,337)
Intergovernmental revenue - state funds			
State income sharing	5,000	4,994	1404
Fire insurance rebate	5,500	3,667	1434
Use of money and property - interest earnings		2,546	2,546
Other revenues	<u>3,000</u>	<u>753</u>	<u>(2,247)</u>
Total revenues	<u>47,592</u>	<u>45,715</u>	<u>(1,877)</u>
<b>EXPENDITURES</b>			
Public safety - current:			
Operating services	33,746	38,979	1,779
Materials and supplies	7,614	5,846	1,568
Travel and related	<u>2,832</u>	<u></u>	<u>2,832</u>
Total expenditures	<u>47,592</u>	<u>41,811</u>	<u>3,275</u>
<b>EXCESS (OR REVENUES OVER) EXPENDITURES</b>	<b>NONE</b>	<b>3,906</b>	<b>3,906</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>NONE</b>	<b>34,465</b>	<b>34,465</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>NONE</b>	<b>\$38,361</b>	<b>\$38,361</b>

See accompanying notes and accountant's compilation report.

INSGOTO PARISH FIRE DISTRICT NO. 9  
 Priories, Louisiana  
 GOVERNMENTAL FUND TYPE

Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1996

	GENERAL FUND	PORT SERVICE FUND	TOTAL MEMORANDUM FUND
<b>REVENUES</b>			
Ad valorem taxes	534,795	851,367	1,386,162
Intergovernmental revenues - state funds:			
State revenue sharing	4,594		4,594
Fire insurance rebate	3,087		3,087
Use of money and property	2,546	276	2,822
Other revenues	753		753
Total revenues	<u>45,715</u>	<u>51,643</u>	<u>97,358</u>
<b>EXPENDITURES</b>			
Public safety - current:			
Upgrading services	39,971	482	40,453
Materials and supplies	5,846		5,846
Debt service	<u>41,817</u>	<u>482</u>	<u>42,299</u>
Total expenditures	3,898	11,108	15,006
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>34,817</u>	<u>53,535</u>	<u>127,996</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>578,361</u>	<u>866,631</u>	<u>1,444,992</u>
<b>FUND BALANCES AT END OF YEAR</b>			

See accompanying notes and accountants' compilation report.

ISHOTO PARISH FIRE DISTRICT NO. 9  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

prepared on the modified accrual basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditure.

Appropriations lapse at year end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Period budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the nation, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the district has cash and cash equivalents (bank balances) totaling \$67,867, as follows:

Demand deposits	\$27,867
Time deposits	<u>40,000</u>
Total	<u>\$67,867</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. Deposit balances (bank balances) at December 31, 1996, total \$60,000, and are fully secured by federal deposit insurance.

**G. TOTAL COLUMN ON THE  
BALANCE SHEET**

Total columns on the combined statements are captioned *Missouanahan Only* (overlaid) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations 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.



BOISDUROU PARRISH TIRE DISTRICT NO. 9  
Princeton, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
December 31, 1996

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DESOUDS PARISH FIRE DISTRICT NO. 9  
Ft. Polk, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1996

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		TOTAL AMOUNTS IN \$
	GENERAL FUND	DEBT SERVICES FUND	GENERAL FUND ASSETS	GENERAL LONG TERM DEBT	
<b>ASSETS AND OTHER DEBITS</b>					
Cash and cash equivalents	\$41,316	\$36,541			\$77,857
Receivables:					
Ad valorem taxes	30,803	45,391			76,194
State revenue sharing	935				935
Due from Debt Service	7,501				7,501
Land, buildings, and equipment			\$487,393		487,393
Amount available in debt service fund				\$64,631	64,631
Amount to be provided for retirement of general long-term debt				<u>275,368</u>	<u>275,368</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$80,554</u>	<u>\$72,132</u>	<u>\$487,393</u>	<u>\$335,000</u>	<u>\$675,079</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$7,303				\$7,303
Due to General Fund		\$7,501			\$7,501
Bonds payable:				\$335,000	\$335,000
Total Liabilities	<u>7,303</u>	<u>7,501</u>	<u>64,631</u>	<u>335,000</u>	<u>394,435</u>
<b>Fund Equity:</b>					
Investment in general fund assets			\$487,393		487,393
<b>Fund balances:</b>					
Reserved for debt service		\$64,631			64,631
Unreserved - undesignated	<u>73,251</u>				73,251
Total Fund Equity	<u>73,251</u>	<u>64,631</u>	<u>487,393</u>	<u>NONE</u>	<u>625,275</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$80,554</u>	<u>\$72,132</u>	<u>\$487,393</u>	<u>\$335,000</u>	<u>\$675,079</u>

See accompanying notes and accountant's compilation report.

GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONTINUED)

EDGEMO PARISH FIRE DISTRICT NO. 9  
 Prichard, Louisiana  
 Notes to the Financial Statements (Continued)

2. LEVIED TAXES

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

	Authorized Millage	Levied Millage	Expiration Date
District taxes:			
General maintenance	10.00	10.81	1998
Debt service	variable	16.00	2009

The following are the principal taxpayers for the parish and their 1996 assessed valuations:

	1996 Assessed Valuation	Per cent of Total Assessed Valuation
International Paper Co.	\$32,766,000	27.43%
Central LA Electric Co.	5,740,119	4.80%
Southwestern Electric Power	3,584,379	2.98%
Dolan Hills Mining Venture	3,081,349	2.57%
South Central Bell	2,879,950	2.41%
Southern Natural Gas	1,840,920	1.54%
Louisiana Pacific	1,025,385	0.86%
Valley Electric Membership	883,900	0.74%
First National Bank, Mansfield	982,895	0.83%
Texas Eastern Transmission Corp.	<u>521,550</u>	<u>0.44%</u>
<b>Total</b>	<b><u>\$53,554,987</u></b>	<b><u>45.82%</u></b>

3. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1996:

**DEFEYS PARISH FIRE DISTRICT NO. 9**

**Independent Accountant's Report on  
Applying Agreed Upon Procedures  
December 31, 1986**

**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.

As stated in number 3 above, the district has no paid employees. A reading of the minutes of the board for the year indicated no approval for the payments noted. I also inspected debentments journals for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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

This report is intended solely for the use of management of the Defeys Parish Fire District No. 9 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



West Monroe, Louisiana  
June 6, 1987

**DISTRICT PARISH FIRE DISTRICT NO. 4**  
**Independent Accountant's Report on**  
**Applying Agreed Upon Procedures**  
**December 31, 1996**

**Accounting and Reporting:**

8. Randomly select 6 disbursements made during the period under examination and:
- (a) trace payments to supporting documentation as to correct amount and payee;
  - (b) determine if payments were properly coded to the correct fund and general ledger account;
  - (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) The six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee.
- (b) All six payments were coded to the correct fund and general ledger account.
- (c) Inspection of canceled checks for each of the six disbursements indicated approval from one board member. Further, the types of disbursements made were included in the district's approved budget.

**Meetings:**

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

I inquired of management whether agendas for meetings were posted at the meeting place at least twenty-four hours prior to the meeting. Management stated that agendas were posted and a copy is retained by the bookkeeper.

**Other:**

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

I inspected copies of all deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or life insurance.

**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 USA-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 me 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 has no employees.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

As stated above, the district has no employees.

**Budgeting**

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

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

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

I traced the adoption of the original budget to the minutes of a meeting held on November 13, 1985 which indicated that the budget had been adopted by the Board of Commissioners of the DeWitt Parish Fire District No. 9 by a vote of all in favor and none opposed.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fall to meet budgeted amounts by 5% or more, nor did actual expenditures exceed budgeted amounts by 5% or more.



**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

**BOARD OF COMMISSIONERS  
DESOUS PARISH FIRE DISTRICT NO. 9  
Petersen, Louisiana**

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the DeSous Parish Fire District No. 9 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the DeSous Parish Fire District No. 9's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying *Louisiana Assertion Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

A review was made of all disbursement journals for the year. This review did not disclose any expenditures made for public works exceeding \$50,000. However, one expenditure was noted during the period under examination for materials and supplies exceeding \$5,000. Quotes were obtained for the purchase of computer equipment totaling \$7,887; however, no documentation was maintained. I recommended that the board comply with the public bid law in the future by keeping records of quotes that are obtained.

**VERNON COON  
MEMBER OF CHARtered  
PUBLIC ACCOUNTANTS**

**OFFICE OF LOUISIANA  
REGISTERED PUBLIC  
ACCOUNTANTS**

**CHARLES LAMBERT JR.  
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**Independent Accountant's Report on Applying  
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Staffs Guide* and the *Louisiana Alternative Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

IBERGOTI PARISH FIRE DISTRICT NO. 9  
Frickson, Louisiana  
Notes to the Financial Statements (Continued)

5. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1996, nor is it aware of any unasserted claims.

TOWNSHIP PARISH FIRE DISTRICT NO. 9  
 Frisco, Louisiana  
 Notes to the Financial Statements (Continued)

	Balance <u>January 1,</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>December 31,</u>
Land and buildings	\$115,157			\$115,157
Fire fighting equipment	<u>357,899</u>	<u>9,157</u>	<u>(48,007)</u>	<u>319,109</u>
Total	<u>\$473,056</u>	<u>\$9,157</u>	<u>(\$48,007)</u>	<u>\$434,206</u>

4. CHANGES IN GENERAL  
 LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1996:

Bonds payable at January 1, 1996	\$250,000
Additions	(15,000)
Reductions	<u>50,000</u>
Bonds payable at December 31, 1996	<u>\$185,000</u>

The general obligation bonds payable at December 31, 1996 were issued December 1, 1993. Annual installments of \$15,000 to \$40,000 are due through June 1, 2009 with interest at 6.9 per cent to 8.7 per cent. Debt retirement payments are made from the Debt Service Fund.

The annual requirements to amortize all general long-term debt outstanding at December 31, 1996, including interest of \$185,440, are as follows:

<u>Year</u>	
1997	28,778
1998	37,637
1999	41,430
2000	40,940
2001	38,620
2002-2006	704,345
2007-2009	<u>172,580</u>
Total	<u>\$1,851,440</u>



Accountant's Compilation Report

VERNON R. COON  
MEMBER OF THE AMERICAN  
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MEMBER OF LOUISIANA  
FEDERATION OF  
ACCOUNTANTS

MEMBER OF AMERICAN  
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ACCOUNTANTS, CHARTERED  
AND FINANCIAL MANAGER

BOARD OF COMMISSIONERS  
DELSOTO PARISH FIRE DISTRICT NO. 9  
Prichard, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Delsoito Parish Fire District No. 9 as of December 31, 1997, and for the year then ended, in accordance with standards established by Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them.

West Monroe, Louisiana  
June 6, 1997

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