

Board of Commissioners

Waterworks District No. 3 of Allen Parish
& Component Unit of the Allen Parish Police Jury
Page 4

2. The District had financial transactions with a business owned by one of the commissioners during the fiscal year ended June 30, 1997. La. Rev. Stat. 43:1113 prohibits financial transactions between a governmental entity and a business in which a commissioner has a personal substantial economic interest.

We do note that an ethics filing was obtained on June 28, 1997 and the District has discontinued purchases from the business as of May 30, 1997.

This report is intended solely for the use of management of the Waterworks District No. 3 of Allen Parish and the legislative council, 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.

Price of Company, etc. etc.

Price of Company, CPA, APC
December 22, 1997

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NOTICE

7. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LAH-88 4101 through 4212 (the open meetings law).

Waterworks District No. 1 of Allen Parish is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Management has asserted that it does not post a notice of each meeting and the accompanying agenda on the door of the District's office building.

Bank

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

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

Advances and Loans

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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

However, during the course of our engagement we became aware of certain matters that we feel required to communicate to management and the legislative auditor of the State of Louisiana.

1. The District currently pays two commissioners to perform part-time duties consisting of water treating and repair work. The District should request an ethics ruling from the State of Louisiana on this matter as soon as possible.

We do note that an ethics ruling was obtained on June 28, 1997 and both commissioners have resigned as of July 12, 1997.



None of the employees included on the list of employees provided by management (agreed-upon procedure #1) appeared on the list provided by management in agreed-upon procedure #2, except for very carpenter, employed part-time, who is listed as the son-in-law of Thurman Mosser, Commissioner.

Reference

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

Waterworks District No. 1 of Allen Parish does not have a general fund or a special revenue fund. It only has an enterprise fund whose expenditures does not exceed \$250,000. Because of these facts, according to LA. Rev. Stat. 18:1303, the District is not required to have a budget and does not have one.

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

See #1 above.

3. 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 more than 5%.

See #5 above.

Accounting and Disbursement

4. Randomly select 4 disbursements made during the period under examination and:
 - (a) trace payments to supporting documentation up to proper amount and payee;

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

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

We found that all payments were properly coded to the correct fund and general ledger accounts.

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

Inspection of documentation supporting each of the six selected disbursements indicated approval from the accountant and the chairman of the Board of Commissioners. In addition, each of the disbursements were traced to the District's minute book where they were approved by the full commission.





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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLIED AGREED-UPON PROCEDURES**

Board of Commissioners
Waterworks District No. 1 of Natchitoches Parish
8 Compensated Hall of the Natchitoches Parish Courthouse
Cadeville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Waterworks District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Waterworks District No. 1's compliance with certain laws and regulations during the year ended June 30, 1997 included in the accompanying Louisiana Retention Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The responsibility of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 49:2812-2813 (the public bid law).

We reviewed all disbursements made during the year. There were no expenditures over \$5,000 for materials and supplies, and no expenditures over \$50,000 for public works.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 49:2801-1204 RLS code of ethics, and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the stated information.

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

Management provided us with the required list.

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

WATERBURY DISTRICT NO. 1 OF ALBANY POLICE
 A COMPONENT UNIT OF THE ALBANY POLICE POLICE JURY
 SUPPLEMENTAL INFORMATION SCHEDULE - SCHEDULE OF COMPENSATION PAID BOARD MEMBERS
 FOR THE YEAR ENDED JUNE 30, 1987

Schedule of compensation paid board members for the year ended June 30, 1987.

NAME	Positions	1987	
		Per Day	Salary
Gay Carpenter	12	\$ 100	\$ 04
Thomas Kenner	12	100	0,874
William Felt	11	170	-
Harvin Johnston	12	100	-
Donald Harper	6	125	-
Total		<u>\$ 3,100</u>	<u>\$ 0,874</u>

SEE ACCOUNTANTS' REPORTS.

WATERBURY DISTRICT NO. 1 OF THE ALLEN PARISH POLICE JURY
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
SUPPLEMENTAL INFORMATION SCHEDULE - SCHEDULE OF COMPENSATION PAID BOARD MEMBERS
For the Year Ended June 30, 1997

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 14 of the 1997 Session of the Louisiana Legislature. This is in accordance with LA R.S. 22:2819, allowing up to \$10 to be paid for up to 24 meetings in each year and for each special meeting not to exceed 20 special meetings in each year.

WATERBURY DISTRICT NO. 1 OF ALLEN PARKING
 A COMPONENT UNIT OF THE ALLEN PARKING POLICE JURY
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1997

NOTE 4 - LONG-TERM DEBT

B. DMC Service Requirements to Security:

The annual requirements to amortize all debts outstanding as of June 30, 1997, including interest of \$9,543 are as follows:

<u>Year Ending</u> <u>_____2000, 2001, _____</u>	<u>Total</u>
1998	\$ 4,823
1999	4,823
2000	4,823
2001	4,823
2002	4,823
Thereafter	<u>33,860</u>
	<u>\$ 48,335</u>

NOTE 5 - RISK MANAGEMENT

The District is exposed to various risks of loss related to thefts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 6 - RELATED PARTY TRANSACTIONS

During the course of our engagement, we became aware of the following matters involving related party transactions which should be addressed by the District:

1. The District paid two board commissioners to perform part-time work for the District.
2. The District also participated in transactions with a business owned by a commissioner of the District. This is a violation of G.S. Rev. Stat. 42:112.

The District should request ethics rulings in regards to these transactions.

WATSONVILLE (CITY) NO. 1 OF ELLEN PARSONS
 A COMPANY PART OF THE ELLEN PARSONS POLICE JURY
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1987

NOTE 2 - CASH & CASH EQUIVALENTS

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances must be secured by federal deposit insurance on the pledge of acquisition owned by the fiscal agent bank. The market value of the pledged acquisition plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1987, the DISTRICT has \$125,278 in deposits (collected bank balances). These deposits are insured from risk by \$125,278 of federal deposit insurance.

NOTE 3 - FIXED ASSETS

A summary of changes in proprietary fund fixed assets for the year ended June 30, 1987:

	Fixed Assets		
	June 30, 1986	Net Additions	June 30, 1987
Land	\$ 500	-	\$ 500
Equipment	10,804	-	10,804
Fleet	128,821	-	128,821
	139,825	-	139,825
Less accumulated depreciation	128,411	-	128,777
Balance	\$ 11,414		\$ 11,048

Depreciation expense was \$1,264 for the year ended June 30, 1987.

NOTE 4 - LONG-TERM DEBT

a. Debt Outstanding

The following is a summary of debt transactions of the District for the year ended June 30, 1987:

	Issuable	Issued	Payable
Revenue bonds	\$2,212,125	2,212,125	2,212,125

Bonds payable at June 30, 1987 are comprised of the following individual issues:

Revenue bond:
 \$125,800 Utility Revenue Bonds dated 5/1/87; due in annual installments of \$6,433, including interest, through September 7, 2009; interest at 3.75% \$ 48,425

WATERWORKS DISTRICT NO. 1 OF ALLEN PARKES
 A COMPANY UNIT OF THE ALLEN PARKES POLICE JURY
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Depreciation of each class of depreciable property is computed using the straight-line method. Estimated useful lives are as follows:

Equipment	5 years
Plant	40 years

D. Compensated Absence

The District does not have a formal leave policy and there is no accumulation and vesting of leave.

F. Long-Term Liabilities

Long-term liabilities are recognized within the Enterprise Fund.

E. Statement of Cash Flow

For purposes of the statement of cash flows, for the enterprise fund, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

I. Fund Equity

Contributed Capital

Grants, reimbursements, or shared revenues received that are restricted for the acquisition or construction of capital assets are recorded as contributed capital. Contributed capital is not amortized based on the depreciation recognized on that portion of the assets acquired from such contributions.

W. Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the government's position and operation.

NOTE 2 - CASH & CASH EQUIVALENTS

At June 30, 1997, the District has cash and cash equivalents (bank balances) totaling \$128,378 as follows:

Demand deposits	\$ 35,285
Interest-bearing demand deposits	-
Time deposits	94,078
Other	-
Total	<u>\$ 129,378</u>

WATSONVILLE DISTRICT NO. 1 OF ALLEN PACIFIC
A CHANGING UNIT OF THE ALLEN PACIFIC POLICE JURY
MOVES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

E. Budgets

The District, according to LA Rev. Statutes 191160, is not required to and has not adopted a budget for the year ended June 30, 1997.

F. Cash and Cash Equivalents

Cash includes accounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include monies in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the District may invest in United States bonds, Treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

G. Accounts Receivable

Uncollectible amounts due for receivables are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible. This method does not result in a charge to bad debts that is materially different from the amount that would be charged if the reserve method were used.

H. Fixed Assets

All fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Depreciated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

WATERWORKS DISTRICT NO. 1 OF ALLEN PARISH
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1987

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints all members to the governing body and has the ability to impose its will on the District, the District was determined to be a component unit of the Allen 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 the governmental unit, or the other governmental units that comprise the financial reporting entity.

By applying the above criteria, there are no component units of the Waterworks District No. 1 of Allen Parish.

C. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund is summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenses. The following fund is used by the District:

Proprietary Fund Type:

Enterprise Fund-

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises which the costs (expenses, including depreciation) of providing water services to the general public on a continuing basis is financed through user charges.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All proprietary funds are accounted for on a basis of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed equity and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

WATERWORKS DISTRICT NO. 1 OF ALLEN PARISH
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

INTRODUCTION

The Waterworks District No. 1 of Allen Parish is a political subdivision of the State of Louisiana. It was created under the provisions of Louisiana Revised Statute 33:3811, for the purpose of providing water to the rural area of Southeast Allen Parish. The district is governed by a compensated board of commissioners composed of five members appointed by the Allen Parish Police Jury. The district has five part-time employees.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the Waterworks District No. 1 of Allen Parish 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 standards-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.

WATSONVILLE DISTRICT NO. 1 OF ALLEN BROSIGN
 A COMPONENT UNIT OF THE ALLEN BROSIGN POLICE JURY
 PROPRIETARY FUND - MEMBERSHIP FUND
 STATEMENT OF CASH FLOW
 For the Year Ended June 30, 1997

	<u>1997</u>	<u>1996</u>
CASH FLOW FROM OPERATING ACTIVITIES:		
Operating Income	\$ 8,000	\$ 11,700
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	3,368	3,368
(Increase) decrease in accounts receivable	461	(2,519)
(Increase) decrease in interest receivable	(1,000)	-
Increase (decrease) in accounts payable	1,484	(24)
Increase (decrease) in customer deposits	388	858
NET CASH FROM OPERATING ACTIVITIES	<u>11,613</u>	<u>14,183</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Principal paid on revenue bonds	18,710	16,519
Interest paid on revenue bonds	<u>(1,882)</u>	<u>(2,000)</u>
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(19,892)</u>	<u>(18,519)</u>
CASH FLOW FROM INVESTING ACTIVITIES:		
Interest on investments	5,880	4,212
NET INCREASE (DECREASE) IN CASH	<u>11,779</u>	<u>11,894</u>
CASH AT BEGINNING OF YEAR	<u>121,800</u>	<u>100,906</u>
CASH AT END OF YEAR	<u>\$ 133,579</u>	<u>\$ 112,800</u>

See accompanying notes and accountants' report.

WATERWORKS DISTRICT NO. 1 OF ELLEN PARISH
 A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
 COMPREHENSIVE FUND - WATERWORKS FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN RETAINED EARNINGS

FOR THE YEAR ENDED JUNE 30, 1997

With Comparative Totals for Year Ended June 30, 1996

	1997	1996
OPERATING REVENUES:		
Charges for services	\$ 81,897	\$ 68,750
OPERATING EXPENSES:		
Depreciation	3,364	3,364
Insurance	9,160	9,160
Miscellaneous	1,213	894
Office	3,327	1,894
Pay roll	1,200	1,108
Professional fees	9,869	9,818
Repairs and maintenance	6,450	-
Salaries	16,395	16,597
Supplies	6,880	6,878
Taxes	1,381	1,581
Travel	1,584	1,348
Utilities	7,325	7,382
TOTAL OPERATING EXPENSES	<u>83,863</u>	<u>68,822</u>
OPERATING INCOME	<u>8,034</u>	<u>12,180</u>
NONOPERATING REVENUES (EXPENSES):		
Interest income	4,884	4,351
Interest expense	<u>(1,861)</u>	<u>(2,385)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>3,023</u>	<u>1,966</u>
NET INCOME (LOSS)	<u>11,121</u>	<u>14,904</u>
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>56,163</u>	<u>60,293</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 67,284</u>	<u>\$ 75,197</u>

See accompanying notes and accountants' report.

WATERWORK DISTRICT NO. 1 OF ALLEN COUNTY
 A COMPONENT UNIT OF THE ALLEN COUNTY POLICE JURY
 FINANCIAL STATE - REVENUE-BASED FUND
 1994 FUND TYPES AND ACCOUNT RECEIPTS
 Balance Sheet, June 30, 1997

	PROPERTY FUND TYPE	
	REVENUE-BASED	
	6/30/97	6/30/96
ASSETS		
Current assets:		
Cash	\$ 128,897	\$ 110,519
Receivables:		
Accounts	6,448	6,448
Interest	738	427
Total Current Assets	136,083	123,842
Restricted assets:		
Customer Deposits:		
Cash	2,381	2,381
Total Restricted Assets	2,381	2,381
Fixed assets, net cost, net of accumulated depreciation (1128,374)	38,256	37,573
TOTAL ASSETS	\$ 176,720	\$ 163,796
LIABILITIES AND FUND EQUITY		
Liabilities:		
Current liabilities (payable from current assets):		
Accounts payable	\$ 2,893	\$ 2,893
Revenue based payable - current portion	4,808	4,808
Total Current Liabilities (payable from current assets)	7,701	7,701
Current liabilities (payable from restricted assets):		
Customer deposits	2,182	2,182
Total Current Liabilities (payable from restricted assets)	2,182	2,182
Long-term liabilities:		
Revenue based payable	51,873	48,568
TOTAL LIABILITIES	61,756	58,651
Fund equity:		
Contributed capital	2,382	2,382
Retained earnings:		
Unreserved	108,282	98,120
TOTAL FUND EQUITY	112,914	102,882
TOTAL LIABILITIES AND FUND EQUITY	\$ 176,720	\$ 163,796

See accompanying notes and accountant's report.

GENERAL PURPOSE FINANCIAL STATEMENTS



Mirus & Company
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New York Chapter of Certified Public Accountants
Louisiana Chapter of Certified Public Accountants

Board of Commissioners
Metairie District No. 1 of Allen Parish
A Component Unit of the Allen Parish Police Jury
Bibbala, Louisiana

We have compiled the accompanying balance sheet of METAIRIE DISTRICT NO. 1 of Allen Parish, a component unit of the Allen Parish Police Jury, as of June 30, 1977, and the related statements of income and retained earnings and cash flows for the year then ended, and the accompanying supplementary information contained in Schedule I, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

Mirus & Company, C.P.A.s, Inc.

Mirus & Company, CPAs, P.C.
December 31, 1977

WATERFORD DISTRICT NO. 1 OF ALLEN PARISH
Baldwin, Louisiana

A Component Unit of the Allen Parish Police Jury

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 1997

9477

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WATERWORKS DISTRICT NO. 1 OF ALLEN PARISH OAKDALE, LOUISIANA

A Component Unit of the Allen Parish Police Jury
ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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.

Revised Date MAA 04 1998



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Capital Public Accountants