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**VERNON PARISH CLERK OF COURT
Leesville, Louisiana**

**Financial Statements
With Independent Auditor's Reports
As of and for the Year Ended June 30, 1998
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the verified, or designated, entity and other appropriate public officials. The report is available for public inspection at the State Budget Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 07-21-98

Ernst & Young
Certified Public Accountants

VERNON PARISH CLERK OF COURT
Lumberville, Louisiana

Financial Statements
With Independent Auditor's Reports
As of and For the Year Ended June 30, 1998
With Supplemental Information Schedules

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HERRIE W. WAY
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Independent Auditor's Report

HONORABLE DONALD H. PERKINS
VERNON PARISH CLERK OF COURT
Lynchville, Louisiana

I have audited the financial statements of the Vernon Parish Clerk of Court as of June 30, 1999, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Vernon Parish Clerk of Court's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Vernon Parish Clerk of Court as of June 30, 1999, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

Governmental Accounting Standards Board Technical Bulletin 98-5, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the Year 2000 issue. The clerk of court has included such disclosures in Note 7. Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter.

In accordance with Government Auditing Standards, I have also issued a report dated November 23, 1999, on my consideration of the internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.

WALTERS DONALD W. PERCINS
VERNON PARISH CLERK OF COURT
Iberville, Louisiana
Independent Auditor's Report

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements of the Vernon Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Walter D. Percins

Walter D. Percins
Alexandria, Louisiana
November 23, 1999

UNION PUBLIC CLERK OF COURT
 Lowell, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Condensed Balance Sheet, June 30, 2009

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FINANCIAL FUND TYPE - SPECIAL FUND	ACCOUNT GROUPS		TOTAL (GOVERNMENTAL ONLY)
			GENERAL FUND ASSETS	SPECIAL FUND LIABILITIES	
ASSETS AND OTHER DEBITS					

Cash and cash equivalents	1099,750	2608,219			3707,969
Receivables	15,000				15,000
Office furnishings and equipment			549,700		549,700
Amount to be provided for retirement of general long-term debt				541,800	541,800
	-----	-----	-----	-----	-----
TOTAL ASSETS AND OTHER DEBITS	1213,750	2608,219	549,700	541,800	11,499,404

LIABILITIES, FUND EQUITY AND OTHER DEBITS					

Liabilities:					
Accounts, salaries, and retirement pay to employees	54,800	348,110			402,910
Unsettled deposits				341,800	341,800
Compensated absence payable					59,290
	-----	-----	-----	-----	-----
Total Liabilities	54,800	348,110	000	341,800	744,710

Fund Equity:					
Invested in general fixed assets			549,700		549,700
Fund balance - unrestricted - unexpended	310,110				310,110
	-----	-----	-----	-----	-----
Total Fund Equity	310,110	000	549,700	000	859,810

TOTAL LIABILITIES AND FUND EQUITY	1213,750	2608,219	549,700	541,800	11,499,404

The accompanying notes are an integral part of this statement.

VERNON PARISH CLERK OF COURT
 Leesville, Louisiana
 GOVERNMENTAL FUND TYPE - JUDICIAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 2008

REVENUES

.....	
Licenses and permits - marriage	58,408
Fees, charges, and commissions for services	
Court costs, fees, and charges	181,758
Fees for recording legal documents	227,703
Fees for certified copies of documents	59,183
Federal grants	49,482
Use of money and property - interest earnings	23,522
Miscellaneous	84,792

Total revenues	783,851

EXPENDITURES

.....	
Current:	
General government - Judicial:	
Personal services and related benefits	189,845
Operating services	327,811
Materials and supplies	29,135
Travel and other charges	37,897
Intergovernmental	36,843
Capital outlay	322,504

Total expenditures	854,235

DEFICIENCY OF REVENUES OVER EXPENDITURES (69,384)

FUND BALANCE AT BEGINNING OF YEAR 441,089

FUND BALANCE AT END OF YEAR \$351,705

The accompanying notes are an integral part of this statement.

VERMONT PUBLIC CLERK OF COURT
 OFFICIAL EMPLOYERS
 COLLECTIVE BARGAINING AGREEMENT - GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget (GAAP Basis) and Actual
 for the Year Ended June 30, 1988

	BUDGET	ACTUAL	VARIANCE (FAVORABLE) (UNFAVORABLE)
REVENUES			
.....			
Civil fees and assessments	184,121	200,202	(16,081)
Criminal fees	44,875	48,283	3,408
Filing and recording	286,250	290,202	4,052
General revenues	140,889	158,240	17,351

Total revenues	656,135	697,027	40,892
EXPENDITURES			
.....			
Salaries			
General government - Judicial			
Personal services and related benefits	480,000	500,000	20,000
Specialty services	175,000	177,000	2,000
Materials and supplies	5,000	5,000	0
Travel and other charges	10,000	10,000	0
Miscellaneous	5,000	5,000	0
Capital outlay	50,000	45,000	(5,000)

Total expenditures	870,000	837,000	(33,000)

DEFICIT OF REVENUES OVER EXPENDITURES	(213,865)	(140,000)	73,865
FUND BALANCE AT BEGINNING OF YEAR	468,000	454,000	14,000

FUND BALANCE AT END OF YEAR	254,135	314,000	59,865
.....

The accompanying notes are an integral part of this statement.

VERNON PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article 9, Section 28 of the Louisiana Constitution of 1894, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

A. REPORTING ENTITY

Governmental Accounting Standards Board (GASB) Statement No. 34 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the clerk of court is an independently elected official (governing body) and is legally separate and is fiscally independent, the clerk of court is a separate governmental reporting entity. The clerk of court includes all funds, account groups, activities, et cetera, that are within its oversight responsibility.

Certain units of local government over which the clerk of court exercises no oversight responsibility, such as the parish police jury, the parish school board, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish clerk of court.

B. FUND ACCOUNTING

The clerk of court 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 fixed assets and general long-term debt) 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 into 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.

IBERON PARISH CLERK OF COURT
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

General Fund -- as provided by Louisiana Revised Statute 23:281, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Agency Funds -- the Advance Deposit and Registry of Court agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. FIXED ASSETS

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. General fixed assets provided by the parish police jury are recorded in the general fixed assets account group. Approximately 85.25 percent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 14.75 percent are based on actual historical costs. No depreciation has been provided on general fixed assets.

E. LONG-TERM DEBT

Long-term debt expected to be financed from governmental funds is reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term debt are recognized in the governmental funds when due.

F. 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.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary 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 clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

VERNON PRADIN, CLERK OF COURT
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

Revenues

Recordings, cancellations, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above, recordings, court attendance, criminal costs, et cetera are subject to accrual.

Expenditures

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

F. BUDGET PRACTICES

A proposed budget is published in the official journal at least ten days prior to a public hearing. The public hearing is held at the clerk's office during the month of June for comments from taxpayers. The proposed budget is then legally adopted by the clerk and amended during the year, as necessary. Budgets are established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Although formal budgetary integration is not employed as a management control device, the bookkeeper provides the clerk of court with monthly comparisons as a means of controlling expenditures. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

G. CASH AND CASH EQUIVALENTS

Under state law, the clerk 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 union, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 1998, the clerk has cash and cash equivalents as follows:

Petty cash	\$258
Demand deposits	88,708
Time and certificates of deposit	<u>824,838</u>
Total	<u>1493,804</u>

WENHO PARISH CLERK OF COURT
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

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 bank. 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. As June 30, 1999, the clerk had cash and cash equivalents (collected bank balances) of \$1,004,790. These deposits are secured from risk by approximately \$679,379 of federal deposit insurance (GASB Category D) and \$345,371 of the pledge of bank-owned securities held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties (GASB Category J).

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the clerk that the fiscal agent bank has failed to pay deposited funds upon demand.

H. VACATION AND SICK LEAVE

Employees earn from 6 to 26 days of vacation leave each year, depending on length of service. Vacation leave can only be accumulated with specific approval by the clerk of court. Employees earn one day of sick leave each month and may accumulate a maximum of 96 days. Employees, with proper notice given concerning retirement or resignation, are paid up to 45 days of accumulated sick leave at their current rate of pay.

The cost of leave privileges, computed in accordance with GASB Codification Section 680, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

At June 30, 1999, employees of the clerk have accumulated and vested \$41,838 in employee leave benefits, computed in accordance with GASB Codification Section 680. This amount is recorded in the general long-term debt account group.

I. TOTAL COLUMNS ON FINANCIAL STATEMENTS

The total columns on the financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis (overview). Data in these columns do not present 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.

VERNON PARISH CLERK OF COURT
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1998	\$431,783
Additions	162,583
Deletions	<u>(65,800)</u>
Balance at June 30, 1999	<u>\$528,566</u>

3. PENSION PLAN

Substantially all employees of the Vernon Parish clerk of court are members of the Louisiana Clerks of Court Retirement and Relief Fund ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate Board of Trustees.

All regular employees who are under the age of 65 at the time of original employment are required to participate in the system. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 30 consecutive or jointed months that produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Vernon Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 18 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Vernon Parish Clerk of Court are established by state statute. As provided by Louisiana Revised Statute 11:309, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The employer contributions to the System for the years ending June 30, 1998, 1999, and 2000, were \$43,903, \$46,838, and \$47,987, respectively, equal to the required employer's contributions for each year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 21748 Brickstone Avenue, Suite 81, Baton Rouge, Louisiana 70806, or by calling (504) 293-2182.

VENUE PARISH CLERK OF COURT
 Leesville, Louisiana
 Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the long-term debt transactions during the year:

	<u>Compensated Reserves</u>
Balance at July 1, 1998	\$35,180
Additions	41,000
Deductions	<u>(74,280)</u>
Balance at June 30, 1999	<u>\$1,900</u>

5. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to others follows:

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Balance, July 1, 1998	\$378,808	\$318,640	\$697,448
Additions	579,428	38,800	618,228
Deductions	<u>(548,708)</u>	<u>(48,800)</u>	<u>(597,508)</u>
Balance, June 30, 1999	<u>\$409,528</u>	<u>\$308,640</u>	<u>\$718,168</u>

6. RISK MANAGEMENT

The clerk's office is exposed to various risks related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The clerk has obtained commercial insurance for all the aforementioned risks and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

VERNON PATRICK CLERK OF COURT

Leesville, Louisiana

Notes to the Financial Statements (Continued)

7. YEAR 2000 ISSUE

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the clerk of court's operations as early as fiscal year 2000.

The clerk of court has completed an inventory of the mission-critical computer systems that may be affected by the Year 2000 issue and that are necessary to conducting operations.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the Clerk of court is or will be Year 2000 ready, that the clerk of court's remediation efforts will be successful in whole or in part, or that parties with whom the clerk of court does business will be Year 2000 ready.

VERNON PRADIN CLERK OF COURT
Lousville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1999

(FUND TYPE -- AGENCY FUNDS)

ADVANCE DEPOSIT FUND -- as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND -- as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

FRANK PATRICK CURRY OF COURT
 Precinct 115, Louisiana
 FISCAL YEAR 1995 - ADJUDY FUND

Continuing Balance Sheet, June 30, 1995

	ADJUDY FUND	COURT FUND	TOTAL
ASSETS			
Cash and cash equivalents	1068,488	1275,100	2343,588
LIABILITIES			
Unrecorded deposits due to others	1068,488	1275,100	2343,588

HEALTH CAREER CENTER OF COLORADO
 Loveland, Colorado
 FISCAL YEAR 1999 - AGENCY FUNDS

Condensed Schedule of Changes in Unsettled Deposits
 For the Year Ended June 30, 1999

	AGENCY DEPOSITS Fund	STATE OF COLORADO Fund	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	1076,409	134,540	1211,000
ADDITIONS			
Deposits - state and corrections benefits earned on investments	578,409	77,380	655,789
Total additions	578,409	77,380	655,789
Total	1654,818	211,920	1,866,738
REDUCTIONS			
Client's (state) transferred to General Fund	260,000		260,000
Benefit awards in litigation	80,000	68,963	148,963
Local client's costs	25,000		25,000
State client's and client's costs	12,000		12,000
Other	134,000		134,000
Total reductions	511,000	68,963	579,963
UNSETTLED DEPOSITS AT END OF YEAR	1143,818	142,957	1286,775

HEDDIE W. WAY
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

VERNON PARISH CLERK OF COURT
Lafayette, Louisiana

I have audited the financial statements of the Vernon Parish Clerk of Court as of and for the year ended June 30, 1999, and have issued my report thereon dated November 23, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

VERNON PARISH CLERK OF COURT
Lafayette, Louisiana
Compliance and Internal Control Report
(Continued)

Prior Year Audit Findings

The audit for the year ended June 30, 1998, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

General

This report is intended for the information of the audit committee, management, and certain state regulatory entities and is not intended to be and should not be used by anyone other than those specified parties.

Herb W. May

Herb W. May
Alexandria, Louisiana
November 25, 1998