

Report To The Mississippi Legislature



An Expenditure Review of the Mississippi Military Department's Timber Fund

September 11, 1996

State law authorizes the Military Department to cut and sell timber from the Camp Shelby Military Reservation to the highest bidder. All proceeds from these timber sales are to be deposited into a revolving fund in the State Treasury. The law requires the Military Department to expend timbercutting proceeds on "the maintenance, development, and improvement of the Camp Shelby Military Reservation."

From FY 1991 through FY 1995, the Military Department expended approximately \$103,000 from the Timber Fund to purchase items such as videocassette recorders, barbecue grills, and golf caps. Such expenditures do not contribute to maintenance or constitute a permanent change which increases the value of Camp Shelby, and thus are inappropriate uses of the Timber Fund.

The PEER Committee

PEER: The Mississippi Legislature's Oversight Agency

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

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

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

**An Expenditure Review of the Mississippi Military
Department's Timber Fund**

September 11, 1996

**The PEER Committee
Mississippi Legislature**

The Mississippi Legislature

Joint Committee on Performance Evaluation and Expenditure Review

PEER Committee

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September 11, 1996

Honorable Kirk Fordice, Governor
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Honorable Tim Ford, Speaker of the House
Members of the Mississippi State Legislature

At its meeting of September 11, 1996, the PEER Committee authorized release of the report entitled **An Expenditure Review of the Mississippi Military Department's Timber Fund.**



Senator Bill Canon, Chairman

**This report does not recommend increased
funding or additional staff.**

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An Expenditure Review of the Mississippi Military Department's Timber Fund

Executive Summary

September 11, 1996

Introduction

Camp Shelby, an 8,000-acre state-owned National Guard training facility located south of Hattiesburg, is used by military personnel from Mississippi and other states. The Adjutant General administers Camp Shelby with the support of the National Guard Bureau.

State law authorizes the Military Department to cut and sell timber from the Camp Shelby Military Reservation to the highest bidder. The State Forestry Commission must determine the areas for cutting. All proceeds from these timber sales are to be deposited into a revolving fund in the state Treasury. The law requires the Military Department to expend timbercutting proceeds on the maintenance, development, and improvement of the Camp Shelby Military Reservation.

PEER received complaints that the Military Department's Timber Fund was being used to purchase items which were not authorized by the statutes relating to the fund. PEER reviewed Timber Fund expenditures for FY 1991 through FY 1995 to determine whether the Military Department had operated the fund in accordance with state law.

Overview

The Military Department has expended approximately \$103,000 from the Timber Fund to purchase items which do not contribute to the maintenance, development, or improvement of the Camp Shelby Military Reservation. These purchases include items such as:

- furniture and housewares;
- television sets, videocassette recorders, and radios;
- television satellite dishes and programming;
- Civil War prints for the Adjutant General's Camp Shelby office and living quarters;

- deck furniture and barbecue grills; and,
- golf caps.

Although some of these items may enhance the living conditions of Camp Shelby personnel, they do not constitute a permanent change which increases the value of the facilities and thus are not a proper use of the Timber Fund.

Recommendations

1. The Legislature should include the following within its annual appropriation bill for the Military Department's Timber Fund:
 - a requirement that the Military Department adhere to definitions used by the Department of Finance and Administration's Office of Building, Grounds, and Real Property Management for state capital improvement projects;
 - restrictions on expenditures to items which contribute directly to the maintenance, development, or improvement of Camp Shelby; and,
 - a requirement that the Military Department submit annually to the Joint Legislative Budget Committee an itemized listing of expenditures from the Timber Fund, specifically those relating to construction projects.
2. The Legislature should amend MISS. CODE ANN. Section 33-11-18 to require the State Auditor to conduct an annual audit of the Military Department's expenditure of funds from the Timber Fund.
3. The State Auditor and Attorney General should review the inappropriate expenditure of \$103,000 identified by PEER and determine which portion of these funds should be recovered from Military Department personnel.

For More Information or Clarification, Contact:

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An Expenditure Review of the Mississippi Military Department's Timber Fund

Introduction

Camp Shelby, an 8,000-acre state-owned National Guard training facility located south of Hattiesburg, is used by military personnel from Mississippi and other states. (See Exhibit 1, page 2, for location of Camp Shelby.) The Adjutant General administers Camp Shelby with the support of the National Guard Bureau.

State law authorizes the Military Department to cut and sell timber from the Camp Shelby Military Reservation to the highest bidder. The State Forestry Commission must determine the areas for cutting. All proceeds from these timber sales are to be deposited into a revolving fund in the state Treasury. The law requires the Military Department to expend timbercutting proceeds on the maintenance, development, and improvement of the Camp Shelby Military Reservation.

Authority

In accordance with MISS. CODE ANN. Section 5-3-57 (1972), the PEER Committee reviewed the Mississippi Military Department's Timber Fund to determine whether the funds had been managed in accordance with state law.

Scope and Purpose

PEER received complaints that the Military Department's Timber Fund was being used to purchase items which were not authorized by the statutes relating to the fund. PEER reviewed Timber Fund expenditures for FY 1991 through FY 1995 to determine whether the Military Department had operated the fund in accordance with state law.

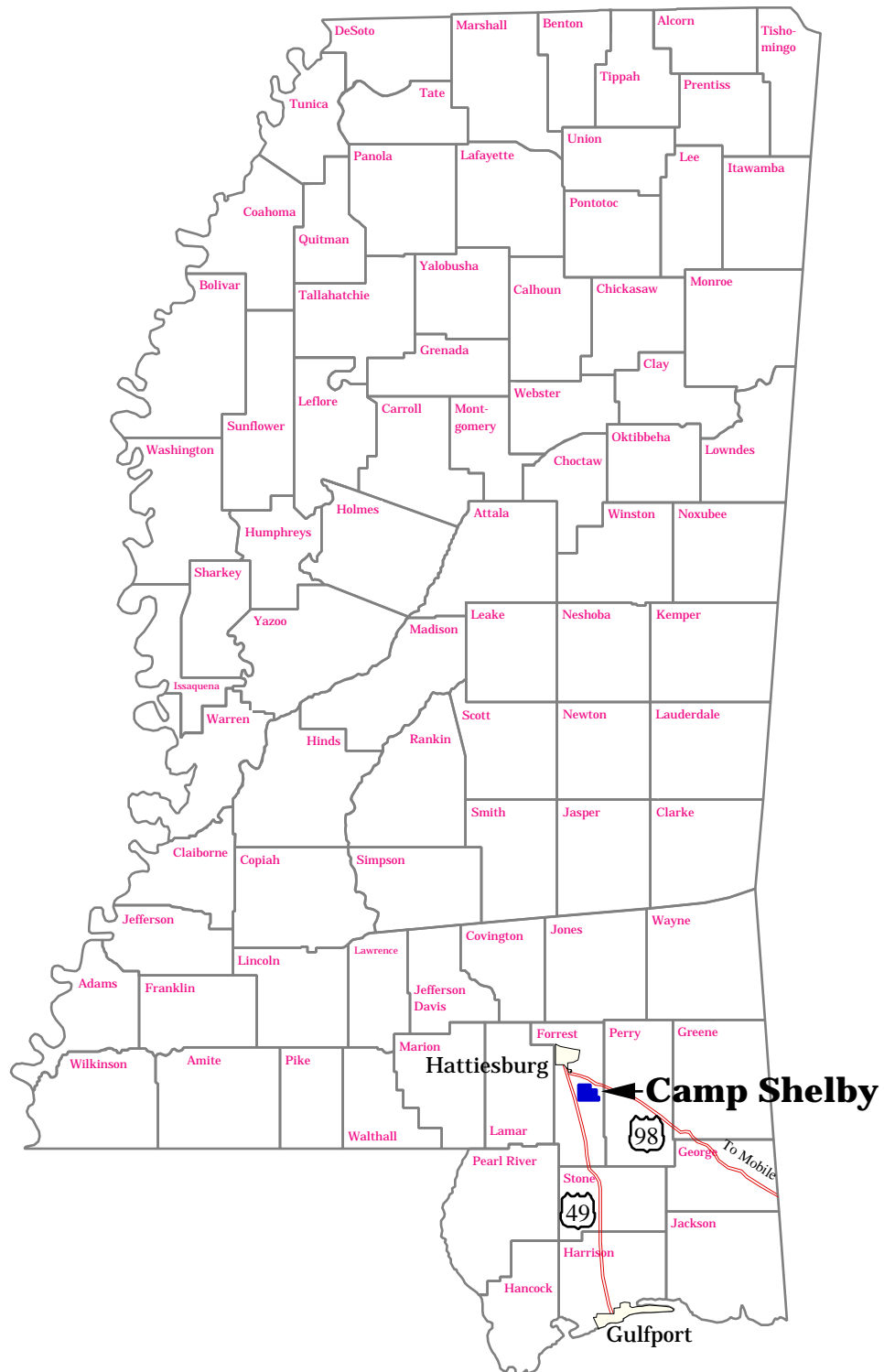
Method

In conducting this review, PEER:

- reviewed state law and regulations concerning the Military Department;

Exhibit 1

Location of Camp Shelby



SOURCE: Compiled by PEER.

- analyzed financial and other records of the Military Department;
- reviewed documents and computer-generated transaction reports of the Department of Finance and Administration (DFA); and,
- interviewed Military Department personnel.

Overview

The Military Department has expended approximately \$103,000 from the Timber Fund to purchase items which do not contribute to the maintenance, development, or improvement of the Camp Shelby Military Reservation. These purchases include items such as:

- furniture and housewares;
- television sets, videocassette recorders, and radios;
- television satellite dishes and programming;
- Civil War prints for the Adjutant General's Camp Shelby office and living quarters;
- deck furniture and barbecue grills; and,
- golf caps.

Although some of these items may enhance the living conditions of Camp Shelby personnel, they do not constitute a permanent change which increases the value of the facilities and thus are not a proper use of the Timber Fund.

Background

Statutory Provisions Concerning the Timber Fund

MISS. CODE ANN. Section 33-11-18 authorizes the Adjutant General of the Mississippi Military Department to sell trees, timber, and other forest products on state-owned lands in the military reservation at Camp Shelby as recommended by the State Forestry Commission and to secure the services of the commission in developing a sound timber management program. Furthermore, the Adjutant General:

- may have timber cut to provide clearing for military purposes and rights-of-way without recommendation of the State Forestry Commission and sell such timber at prevailing prices without advertising for bids when the value is estimated by the commission at less than \$1,500;
- may sell at prevailing price, without advertising for bids, timber which has been damaged by storm, fire, insect, disease, or other causes based on the recommendation and value estimate of the commission; and,
- must advertise for bids in a Mississippi newspaper of general circulation at least once each week for three consecutive weeks prior to the date upon which bids are to be received before any other sale of timber.

Section 33-11-18 also outlines the approved uses of funds derived from the sale of timber and other forest products from state-owned lands in the military reservation at Camp Shelby. Section 33-11-18 (2) states in part:

The adjutant general is hereby authorized to pay all of the funds derived from any timber and other forest product sales on state-owned lands in said reservation into a special fund in the state treasury, which shall be a revolving fund, to be used for the maintenance, development and improvement of said military reservation at Camp Shelby, Mississippi. . . .

This section also authorizes the Adjutant General to pay the State Forestry Commission costs incurred as part of a forest management program at Camp Shelby, including costs of selecting and cutting trees, tree planting, eliminating undesirable trees and shrubs, controlling insect and disease outbreaks, and constructing fire lanes.

In addition, the Adjutant General, with concurrence of the Department of Finance and Administration, may pay restitution for timber cut or minerals removed without permission by employees or authorized

agents of the Military Department from private property whose sales, use, or damage enriched or benefited the Military Department.

Administration of the Timber Fund

The Timber Fund Committee and Staff

The Timber Fund Committee--composed of fourteen individuals representing the Adjutant General's office, Camp Shelby, and National Guard units statewide--administers the Timber Fund. The Adjutant General determines the composition of the Timber Fund Committee, which meets approximately once a quarter to receive financial reports of the Timber Fund, review updates on current projects, and consider new projects.

The Timber Fund staff includes two full-time employees and one part-time employee. One full-time employee is a forester located at Camp Shelby whose duties include coordinating activities and communication between the Forestry Commission and the Timber Fund as part of the timber management program and overseeing timber cuts. The second full-time employee serves as Historian for the National Guard and performs many duties in association with the museum at Camp Shelby. The part-time employee serves as museum curator for the Camp Shelby museum which houses Camp Shelby and World War II historical pieces.

Revenues and Expenditures for FY 1991 through FY 1995

From FY 1991 through FY 1995, the Timber Fund received approximately \$1.3 million in revenues. The primary source of revenue was from two large timber cuts in FY 1994 and FY 1995, which generated approximately \$1.2 million. (PEER obtained information regarding revenues of the Timber Fund from Military Department records and did not perform procedures to verify this information.)

Certain Timber Fund projects--such as administrative costs, salaries, and support of the general's quarters and other buildings at Camp Shelby--are recurring projects with annual operating budgets. From FY 1991 through FY 1995, expenditures on recurring projects totaled approximately \$365,000, which represents forty-three percent of the total expenditures of approximately \$856,000. Expenditures on special projects, such as construction of cabins at Lake Walker, account for the remaining fifty-seven percent of expenditures during the same period.

The following shows the broad categories of expenditures and corresponding percentages of total FY 1991-FY 1995 expenditures of the Timber Fund:

Expenditure Category	Description	Amount of Expenditure	% of Total Expenditures
Camp Shelby	Included construction, maintenance, and renovation of facilities, including six recreational cabins (excludes Adjutant General's quarters)	\$485,507	57%
Salaries and personnel expenses	Included training and mileage reimbursement	184,238	21%
Adjutant General's quarters	Included \$16,000 for a deck and approximately \$25,000 for an iron fence	130,208	15%
Timber management	Included conducting timber cruises, marking of timber in preparation for cuts, construction of fire lanes, and equipment	42,890	5%
Administrative	Included \$13,000 for insurance on Adjutant General's quarters and other buildings	13,550	2%
Total		<hr/> \$856,393	100%

Exhibit 2, page 7, shows the revenues and expenses of the Timber Fund for FY 1992 through FY 1995.

Exhibit 2

Timber Fund Revenues and Expenses FY 1992 through FY 1995

Income	FY 1992	FY 1993	FY 1994	FY 1995	Total
Sales	\$14,777	\$11,690	\$656,986	\$550,340	\$1,233,793
Investment Income	17,537	8,255	10,409	17,806	54,007
Transfer from Other Funds *	0	0	0	50,000	50,000
Miscellaneous	1,213	696	0	1	1,910
Total Income	\$33,527	\$20,641	\$667,395	\$618,147	\$1,339,710
Expenses					
Camp Shelby	\$39,222	\$134,577	\$218,669	\$93,039	\$485,507
Salary & Personnel	31,502	37,175	43,309	72,252	184,238
Adjutant General's Quarters	7,952	35,173	45,391	41,692	130,208
Timber Management	5,139	17,671	8,770	11,310	42,890
Administrative	131	4,156	4,282	4,981	13,550
Total Expenses	\$83,946	\$228,752	\$320,421	\$223,274	\$856,393

* Transfer from the Youth Challenge Program for sharing in cost of softball complex.

SOURCE: PEER review of Military Department's Timber Fund records.

Finding

Expenditures Not Classified as “Maintenance, Development and Improvement”

From FY 1991 through FY 1995, the Timber Fund Committee approved expenditures totaling approximately \$103,000 which do not contribute to the maintenance, development, or improvement of Camp Shelby.

MISS. CODE ANN. Section 33-11-18 restricts expenditures of the Timber Fund to the “maintenance, development and improvement of said military reservation at Camp Shelby, Mississippi.” To establish criteria for appropriateness of expenditures from the Timber Fund, PEER researched definitions of the terms “maintenance, development and improvement.”

Definitions of “Maintenance, Development and Improvement”

The Department of Finance and Administration’s Office of Building, Grounds and Real Property Management defines “maintenance” for private sector leasing as “care and work necessary to keep a property in good physical and operating condition and appearance.” Mississippi courts have rendered no judicial definitions of the term “maintenance” except with respect to interpretation of champerty and maintenance prohibitions. Such definitions are not applicable to the proper construction of the term “maintenance” when used in a statute applicable to activities conducted on real property. When used with respect to property, “maintenance” means “the upkeep or preservation of the property to be operated.” (See *Black’s Law Dictionary*, Fourth Edition.)

The term “development” when used in conjunction with real property means “the converting of a tract for residential or business purposes” (See *Muirhead v. Pilot Industries Inc.*, 258 So. 2d. 232 [Miss. 1972]). In the strictest sense, the term “business” would not describe activities conducted on a military reservation. However, in a general sense, “business” could be applicable to the activities of the National Guard which must be conducted on a military reservation, as the term can be used to describe any activity. (See *Black’s Law Dictionary*, Fourth Edition.)

The Office of Building, Grounds and Real Property Management defines “improvement” for private sector leasing as “something done or added to real property in order to increase its value.” When used in connection with real property, the term “improvement” means a permanent addition to property which increases its value. (See *Collins v. Trinity Industries, Inc.*, 861 F. 2d 1364 [5 Cir, 1988]). Consequently, improvements would include buildings, other structures affixed to the ground, and structures affixed to buildings. In some cases, improvements

to real property can include equipment attached to other equipment which is attached to the real property. (See *Phipps v. Irby Construction Co.*, 636 So 2d 353 [Miss. 1994]).

To be a proper expenditure under this CODE section, the object of expenditure would have to be some structure or equipment attached to a structure which enhances Camp Shelby's usefulness as a military reservation or helps the National Guard conduct its ongoing activities. Upkeep of such property would also be allowable. Thus the following types of purchases would constitute development, maintenance, and improvement:

- new buildings;
- fences;
- recreational facilities; or,
- equipment affixed to buildings or affixed to equipment which is affixed to a building.

Inappropriate Expenditures

The minutes of the Timber Fund Committee document the approval of approximately \$103,000 in expenditures for items which do not contribute to the maintenance, development, or improvement of Camp Shelby as defined above. The expenditures include:

Amount	Purpose
\$ 31,468	160 televisions and clock radios for bachelor officers' quarters
28,096	furniture, housewares, and utilities for six cabins
13,222	two computers, printers, software, and training
10,113	furniture and housewares for Adjutant General's quarters, including over \$4,000 for Civil War prints
8,628	furniture and furnishings for parade field houses and general officers' quarters
4,896	two satellite dishes and viewing subscriptions for the general officers' quarters and the Adjutant General's quarters
3,649	equipment for Camp Shelby game warden and constable
1,020	192 black golf caps which appear to be public relations items

911	miscellaneous items, including a videocassette recorder, microcassette recorder, framing charges for pictures for the Camp Shelby museum, and waived billeting fees
650	used school bus to transport prisoners on work release program to Camp Shelby
----- \$102,653	

Within these larger categories, the purchases above include:

- bedroom furniture, rocking chairs, tables, and lamps;
- deck furniture, including picnic table and gas grill;
- housewares such as bath towels, comforters, and sheets;
- kitchenware such as utensils, cookware, dishes, glasses, and coffee pots;
- picture frames;
- satellite programming, including ESPN, HBO, Cinemax, and USA Network;
- videocassette recorders;
- barbecue grills; and,
- letterhead stationery and fax paper for the Adjutant General's quarters.

Selected Timber Fund Expenditures for the Adjutant General's Quarters from FY 1996 and FY 1997 Funds

Although PEER did not conduct a comprehensive review of the Timber Fund's FY 1996 and FY 1997 expenditure records, during the course of the FY 1995 review PEER found documentation of the following expenditures for the Adjutant General's Quarters from the Timber Fund which do not relate to upkeep or represent permanent enhancements of the facility:

Furniture	\$928
Satellite programming	348
Flower arrangements	133
Frames	115
Drapes	5,795
Persian rug	450
Groceries	130
Total	\$7,899

Such purchases are not appropriate objects of expenditure for the Timber Fund because they do not enhance the worth or usefulness of the land itself, are not acquisitions which help convert a tract of land for a particular type of business (activity), and do not relate to the upkeep of the grounds or facility.

The Timber Fund Committee approved these expenditures because its interpretation of CODE Section 33-11-18 is so broad as to allow the purchase of virtually any item for the “development or improvement” of Camp Shelby. However, although items such as videocassette recorders or lamps may expand the usefulness of certain facilities, they do not represent development or improvement.

The Military Department’s use of the Timber Fund to purchase items such as those listed above diminishes funds available for true permanent improvements of Camp Shelby, such as roads and construction.

Recommendations

1. The Legislature should include the following within its annual appropriation bill for the Military Department's Timber Fund:
 - a requirement that the Military Department adhere to definitions used by the Department of Finance and Administration's Office of Building, Grounds, and Real Property Management for state capital improvement projects;
 - restrictions on expenditures to items which contribute directly to the maintenance, development, or improvement of Camp Shelby; and,
 - a requirement that the Military Department submit annually to the Joint Legislative Budget Committee an itemized listing of expenditures from the Timber Fund, specifically those relating to construction projects.
2. The Legislature should amend MISS. CODE ANN. Section 33-11-18 to require the State Auditor to conduct an annual audit of the Military Department's expenditure of funds from the Timber Fund.
3. The State Auditor and Attorney General should review the inappropriate expenditure of \$103,000 identified by PEER and determine which portion of these funds should be recovered from Military Department personnel.



Agency Response
DEPARTMENTS OF THE ARMY AND AIR FORCE
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POST OFFICE BOX 5027
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August 28, 1996

Dr. Max Arinder, Director
Joint Committee on Performance Evaluation and
Expenditure Review
Post Office Box 1204
Jackson, MS 39215

Dear Dr. Arinder:

We have reviewed the draft PEER Committee Report Executive Summary, dated September 11, 1996. With the exception of the Introduction, we non-concur with the report in its entirety.

A. Regarding the overview: We sincerely feel that the report's contention that the Military Department has expended approximately \$103,000 of the Timber Fund's resources to purchase items that do not contribute to the maintenance, development, or improvement of the Camp Shelby Military Reservation is incorrect. The Mississippi Code Annotated in Section 33-11-18(2) states in part that:

"The Adjutant General is hereby authorized to pay all of the funds derived from any timber of other forest product sales on State-owned lands in said reservation into a special fund in the State Treasury, which shall be a revolving fund, to be used for the maintenance, development, and improvement of said military reservation at Camp Shelby, Mississippi. . ."

We feel that this statute was intentionally drafted by the legislature so as to be construed in a broad nature to allow the Military Department to make expenditures such as those questioned by the Committee. All of the items listed as inappropriate expenditures in the aforementioned Executive Summary were purchased specifically for the development of Camp Shelby. Camp Shelby, Mississippi is the largest National Guard and Reserve Training Site in the United States. But it is not the only Training Site in the United States. Thousands of National Guard and Reserve personnel from other States attend Camp Shelby annually for Active Duty training. The leaders of these military forces chose to attend Camp Shelby in lieu of other training sites because they feel Camp Shelby

Dr. Max Arinder, Director
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provides them with adequate facilities to train their personnel, while at the same time live in as comfortable of an environment as possible. The vast majority of the items that Camp Shelby is criticized for purchasing in the report were items necessary to furnish the quarters in which our visiting soldiers live for a period of two or more weeks. While these items are not lavish in nature, they do provide some degree of comfort and convenience for the occupants of the quarters. It is not difficult to see that if we do not adequately furnish our quarters that our customers will no longer return, and will attend training sites elsewhere.

b. Regarding the recommendations: We agree that the statute providing for the sale of disposal minerals, timber, and other forest products taken from Camp Shelby Military Reservation may be interpreted very broadly. However, if the legislature had intended for expenditures from the Timber Fund to be limited to those that develop real property then they would have placed that restriction in the statute. They did not. The first recommendation in the Executive Summary amounts to an admission that the legislature never intended to restrict the Mississippi Military Department in this fashion, otherwise there would be no need to recommend the proposed changes to the statute.

Some of the points made by the auditors concerning their definitions of "maintenance, development, and improvement" are well taken. However, many of the points made in cases cited are out of context, and do not apply to the situation at hand. For example, the commission cites Muirhead v. Pilot Industries, Inc., 258 So. 2d, 232 (Miss. 1972), in support of their definition of "development" as it relates to the Timber Fund statute. Muirhead dealt with an agreement to lease 184 dwelling units to a Municipal Housing Authority to be operated as a low income rental project subsidized by an agency of the federal government. This is a far cry from a situation where we have a military organization established to facilitate the training of soldiers on a military reservation. In conjunction with Muirhead the committee points out that the term "development" when used in conjunction with real property means "the converting of a tract for residential or business purposes". This simply is not applicable to Camp Shelby because the legislature imposed no restriction that "development" be limited to real property.

The same applies with the cited case of Collins v. The Trinity Industries, Inc., 861 F. 2d. 1364 (Cir., 1988) in construing the meaning of the term "improvement". The Court restricted their interpretation to what the term "improvement" would mean in connection with real property only. In Collins, this determination was being made to determine whether or not a personal injury claim was actionable for more than ten years after a ladder was installed under a Mississippi statute of limitations. It had nothing to do with

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developing a military reservation or the training activities thereon. The Phipps case cited by the Committee also dealt exclusively with real property.

The term "development", while not addressed with great detail under Mississippi case law, is used in areas other than in connection with the development of "real property". The word "development" is defined generally as meaning the act or process of unfolding or bringing to light something unknown or unseen before; an internal or subjective expansion or progress toward a more perfect state; gradual growth or enlargement (see 26A C.J.S. 926). The word "develop" means to devolve, expand, lay open or roll onward or downward; in a sense, to improve; to free from that which enfold or envelops, to lay open by degrees or in detail, to bring to light by degree, disclose, to produce or give forth, to uncover or unfold, to work out in detail; to unfold more completely, to evolve the possibilities or power of, to make active (something latent), to increase, to perfect, advance, or further; to promote the growth of; to make more available or useable. Id.

Finally, the recommendation that the State Auditor and Attorney General review the "inappropriate" expenditure of \$103,000 identified by PEER and determine which portion of these funds should be recovered from Military Department personnel is highly inappropriate itself. First of all, it is our contention that the expenditures were appropriate and that the Timber Fund statute was drafted to enable military leaders to determine, based on their knowledge and experience, what items needed to be purchased to enhance the development of Camp Shelby as a National Training Site to train young men and women to better serve their States and their Nation.

Secondly, not a soul benefited personally or was personally enriched by any of the so called "inappropriate" transactions.

C. Conclusion: As your report noted, the term "business" does not describe activities conducted on a military reservation. In many ways, it would not be fair to expect someone who had not served and gained in-depth experience in a military organization to understand the needs of the military in performing its mission. While real estate, weapons, equipment, and so on, are critical to the military, morale is also very important. If morale is low, chances of accomplishing the mission are greatly reduced. The Camp Shelby Timber Fund, since 1984, has provided the Mississippi Military Department with a means to provide our soldiers with a lot of things that we otherwise would not have been able to afford. It has allowed us to enhance facilities and quarters of both enlisted and officer personnel from other States whose job it will be to decide very soon whether or not their troops will return to Camp

John W. Turcotte, Director
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Shelby next year or to change to a competing training site outside the State of Mississippi. We believe that the Mississippi Legislature intended for the Adjutant General to be given broad discretion. To make the changes recommended by the PEER Committee to the legislation as it was enacted in 1984 would bring our competitive edge over other training sites to an abrupt end, especially in view of the severe cutbacks in federal funds.

The Mississippi Military Department's primary interest has always been and will continue to be to develop, improve and maintain first-class training facilities to meet the needs of all National Guards personnel, and to train and prepare them to proficiently accomplish both their federal and state missions. Recruiting, marketing and morale are among many essential elements required to accomplish this goal. In 1984, the Mississippi Legislature enacted legislation to provide the resources to help the National Guard achieve this end, and I will see that it is used for no other purpose.

Sincerely,

A handwritten signature in cursive script, reading "James H. Garner".

James H. Garner
Major General, Mississippi National Guard
The Adjutant General

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