

1301

**OFFICIAL  
FILE COPY**  
**DO NOT SEND OUT**  
(Xerox necessary  
copies from this  
copy and PLACE  
BACK In FILE)

**VERMILION PARISH CLERK OF COURT**  
Abbeville, Louisiana

Financial Report

For The Year Ended June 30, 1996

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

Release Date \_\_\_\_\_  
FEB 26 1997

07 JUN 2 1997  
PL2: 42

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices:

E. Larry Sikes, CPA  
C. Burton Kolder, CPA  
Danny P. Frederick, CPA  
Chris Rainey, CPA  
Clayton E. Darnall, CPA  
Eugene H. Darnall, III, CPA  
Russell F. Champagne, CPA  
Victor R. Slaven, CPA  
Conrad O. Chapman, CPA

RETIRED

Eugene H. Darnall, CPA 1990

Lloyd F. Dore, Jr., CPA  
Paula D. Bihm, CPA  
Christine L. Cousin, CPA  
Stephanie M. Higginbotham, CPA  
Kathleen T. Darnall, CPA  
Jennifer S. Ziegler, CPA  
P. Troy Courville, CPA  
Stephen R. Dischler, MBA, CPA

125 Rue Beauregard  
Lafayette, LA 70508  
(318) 232-3312

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70380  
(504) 384-6264

408 W. Cotton Street  
Ville Platte, LA 70586  
(318) 363-2792

113 East Bridge Street  
Breaux Bridge, LA 70517  
(318) 332-4020

404 Pere Megret  
Abbeville, LA 70510  
(318) 893-5470

1231 E. Laurel Avenue  
Eunice, LA 70535  
(318) 457-4146

2011 MacArthur Drive  
Building 1  
Alexandria, LA 71301  
(318) 445-5564

The Honorable Sammy Theriot  
Vermilion Parish Clerk of Court  
P. O. Box 790  
Abbeville, Louisiana 70511

During the course of our audit of the financial statements of the Vermilion Parish Clerk of Court, we observed a certain condition, which we feel is of significant importance and should be brought to your attention in order that you may consider appropriate action.

Payment of Bonuses:

Finding:

During our analysis of payroll, we noted that Christmas bonuses were paid to employees in violation of Article VII Section 14 of the 1974 Louisiana Constitution. Although the amounts paid may be considered immaterial, this is still considered a violation and we recommend you refrain from paying any bonuses in the future.

Response:

The Clerk will refrain from paying any bonuses in the future.

Bank Deposits in Excess of Federal Deposit Insurance and Pledged Securities

Findings:

State law requires that bank deposits be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. At June 30, 1996, the Vermilion Parish Clerk of Court had bank deposits which were not sufficiently secured by pledged collateral.

Response:

In the future, the clerk's office will monitor all pledged collateral against bank deposits on a monthly basis to comply with the required state statutes.

MEMBER OF  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing our recommendation, please feel free to contact us.

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Abbeville, Louisiana  
November 15, 1996

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined balance sheet - All fund types and account groups	3
Statement of revenues, expenditures and changes in fund balance - Budget (GAAP Basis) and Actual - Governmental fund type - General Fund	4
Notes to financial statements	5-12
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS	
General Fund	14
Balance sheet	15
Statement of revenues, expenditures and changes in fund (GAAP Basis) and actual	16
Statement of revenues compared to budget (GAAP Basis)	17
Statement of expenditures compared to budget (GAAP Basis)	18-19
Agency Funds	20
Combined balance sheet	21
Combined schedule of collections, distributions and unsettled balances	22
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Internal Control Structure Related Matters Noted in a Financial Statement Audit Conducted in Accordance With Government Auditing Standards	24-26
Independent Auditor's Report on Compliance With Laws and Regulations Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	27-28

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

E. Larry Sikes, CPA  
C. Burton Kolder, CPA  
Danny P. Frederick, CPA  
Chris Rainey, CPA  
Clayton E. Darnall, CPA  
Eugene H. Darnall, III, CPA  
Russell F. Champagne, CPA  
Victor R. Staven, CPA  
Conrad O. Chapman, CPA

## RETIRED

Eugene H. Darnall, CPA 1990

Lloyd F. Dore, Jr., CPA  
Paula D. Bihn, CPA  
Christine L. Cousin, CPA  
Stephanie M. Higginbotham, CPA  
Kathleen T. Darnall, CPA  
Jennifer S. Ziegler, CPA  
P. Troy Courville, CPA  
Stephen R. Dischler, MBA, CPA

## INDEPENDENT AUDITOR'S REPORT

### Offices:

125 Rue Beauregard  
Lafayette, LA 70508  
(318) 232-3312

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70380  
(504) 384-6264

408 W. Cotton Street  
Ville Platte, LA 70586  
(318) 363-2792

113 East Bridge Street  
Breaux Bridge, LA 70517  
(318) 332-4020

404 Pera Megret  
Abbeville, LA 70510  
(318) 893-5470

1231 E. Laurel Avenue  
Eunice, LA 70535  
(318) 457-4146

2011 MacArthur Drive  
Building 1  
Alexandria, LA 71301  
(318) 445-5564

Honorable Sammy Theriot  
Vermilion Parish Clerk of Court  
Abbeville, Louisiana 70511

We have audited the accompanying general purpose financial statements of the Vermilion Parish Clerk of Court, a component unit of the Vermilion Parish Police Jury, as of and for the year ended June 30, 1996. These financial statements are the responsibility of the Clerk. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Vermilion Parish Clerk of Court has not reconciled certain individual suit docket balances in the Advance Deposit Agency Funds at June 30, 1996. Because the Clerk of Court has not reconciled these balances, it was not practical for us to determine the amount of fees, if any, due to litigants from the Advance Deposit Agency Funds or the amount due to the General Fund from the Advance Deposit Agency Funds at June 30, 1996, for fees earned resulting from suit activity. The effects of not reconciling these balances on the financial statements cannot be reasonably determined.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the Clerk of Court reconciled the suits accounted for in the Advance Deposit Agency Funds, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Vermilion Parish Clerk of Court, as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

MEMBER OF  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

In accordance with Government Auditing Standards, we have also issued a report dated November 15, 1996 on our consideration of the District's internal control structure and a report dated November 15, 1996 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial statements of individual funds and account groups, as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Vermilion Parish Clerk of Court. This information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, except for the effects on the General Fund of the amount due to the Advance Deposit Fund and for that portion related to the Agency Funds, on which we express no opinion due to the inadequacies in the Advanced Deposit Fund, as explained in paragraph three, *this information is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.*

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Abbeville, Louisiana  
November 15, 1996

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

All Fund Types and Account Groups

Combined Balance Sheet  
June 30, 1996

	Governmental	Fiduciary	Accounts Groups		Total (Memorandum Only)
	Fund Type General Fund	Fund Type Agency Funds	General Fixed Assets	General Long-Term Debt	
<b>ASSETS AND OTHER DEBITS</b>					
Cash and cash equivalents	\$144,617	\$1,737,504	\$ -	\$ -	\$1,882,121
Receivables	43,428	-	-	-	43,428
Due from other funds	-	52,807	-	-	52,807
Prepaid expenditures	21,015	-	-	-	21,015
Fixed assets	-	-	690,150	-	690,150
Amount to be provided for capital leases	-	-	-	82,632	82,632
<b>Total assets and other debits</b>	<b>\$209,060</b>	<b>\$1,790,311</b>	<b>\$690,150</b>	<b>\$ 82,632</b>	<b>\$2,772,153</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<b>Liabilities</b>					
Accounts payable	21,346	-	-	-	21,346
Payroll taxes payable	5,048	-	-	-	5,048
Due to others	-	338,116	-	-	338,116
Due to other funds	52,807	-	-	-	52,807
Capital leases payable	-	-	-	82,632	82,632
Unsettled balances	-	1,495,195	-	-	1,452,195
<b>Total liabilities</b>	<b>79,201</b>	<b>1,790,311</b>	<b>-</b>	<b>82,632</b>	<b>1,952,144</b>
<b>Equity and Other Credits</b>					
Investments in general fixed assets	-	-	690,150	-	690,150
Fund Balance - Unreserved - undesignated	129,859	-	-	-	129,859
<b>Total equity and other credits</b>	<b>129,859</b>	<b>-</b>	<b>690,150</b>	<b>-</b>	<b>820,009</b>
<b>Total liabilities, equity, and other credits</b>	<b>\$209,060</b>	<b>\$1,790,311</b>	<b>\$690,150</b>	<b>\$ 82,632</b>	<b>\$2,772,153</b>

The accompanying notes constitute an integral part of this statement.

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Fees and services	\$ 990,600	\$ 998,736	\$ 8,136
Investment earnings	2,500	8,630	6,130
Miscellaneous	13,200	13,309	109
Total revenues	<u>1,006,300</u>	<u>1,020,675</u>	<u>14,375</u>
<b>EXPENDITURES</b>			
Current -			
Salaries	580,450	591,946	(11,496)
Employee benefits	138,800	139,738	(938)
Insurance	15,775	16,202	(427)
Operation and maintenance	116,525	116,536	(11)
Advertising	1,700	2,010	(310)
Automobile	8,150	8,206	(56)
Professional services	8,500	3,948	4,552
Miscellaneous	41,275	37,113	4,162
Capital expenditures -			
Capital outlays	90,703	92,186	(1,483)
Capital leases			
Debt service -			
Principal	34,000	33,880	120
Interest	8,525	8,436	89
Total expenditures	<u>1,044,403</u>	<u>1,050,201</u>	<u>(5,798)</u>
Excess of revenues over expenditures	(38,103)	(29,526)	8,577
Other financing sources:			
Capital leases	<u>107,128</u>	<u>107,128</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	69,025	77,602	8,577
Fund balance, beginning	<u>52,257</u>	<u>52,257</u>	<u>-</u>
Fund balance, ending	<u><u>\$ 121,282</u></u>	<u><u>\$ 129,859</u></u>	<u><u>\$ 8,577</u></u>

The accompanying notes constitute an integral part of this statement.

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Notes to Financial Statements

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

(1) Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying general purpose unit financial statements of the Vermilion Parish Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Vermilion Parish Police Jury is the financial reporting entity for Vermilion 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 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 Vermilion 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.

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Notes to Financial Statements (continued)

2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally 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 Policy Jury provides the Clerk of Court with office space and major capital purchases, the Clerk of Court was determined to be a component unit of the Vermilion Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Clerk of Court and do not present information on the Police Jury, the general government services provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

C. 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 relating to certain government functions or activities.

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

Funds of the Clerk of Court are classified into two categories: governmental (General Fund) and fiduciary (agency funds). These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and accounts for the operations of the Clerk's office. General operating expenditures are paid from this fund.

Agency Funds

The Advance Deposit and Registry of Court Agency Funds 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.

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Notes to Financial Statements (continued)

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. All major revenues are susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

E. Budget Practices

The proposed budget for the 1996 fiscal year was made available for public inspection at the Clerk's office on June 10, 1995. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 14 days before the public hearing. The budget hearing was held at the Clerk's office on June 24, 1995. The budget is legally adopted and amended, as necessary, by the Clerk. All appropriations lapse at year end. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not employed by the Clerk.

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Notes to Financial Statements (continued)

G. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Clerk of Court 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. Investments are stated at cost.

H. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Estimated amounts are immaterial in relation to total fixed assets.

I. Compensated Absences

Employees of the Clerk's office earn seventeen days of annual leave per calendar year. Employees are allowed to carryover no more than 10 days of annual leave to the following year.

Due to uncertainty of actual amounts which will be paid for annual leave, no accruals have been made at June 30, 1996 for such absences.

J. Long-Term Obligations

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

K. Bad Debts

Uncollectible amounts due for various fee receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 1996.

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Notes to Financial Statements (continued)

L. Total Columns on Statements

Total columns on the statements are captioned Memorandum Only 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.

M. Adoption of GASB Statement No. 27

During the year ended June 30, 1996, the Vermilion Parish Clerk adopted GASB Statement No. 27, Accounting for Pensions by State and Local Government Employees. Although this statement is effective for periods beginning after June 15, 1997, the Governmental Accounting Standards Board is encouraging early implementation.

(2) Cash and Cash Equivalents

At June 30, 1996, the Clerk of Court has cash and cash equivalents (book balances) totaling \$1,882,321 as follows:

	<u>Governmental</u> <u>Fund Type</u>	<u>Fiduciary</u> <u>Fund Type</u>	<u>Total</u>
Cash on hand	\$ 375	\$ -	\$ 375
Demand deposits	481	5,414	5,895
Money market accounts and savings accounts	<u>143,761</u>	<u>1,732,090</u>	<u>1,875,851</u>
Total	<u>\$ 144,617</u>	<u>\$1,737,504</u>	<u>\$1,882,121</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. 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. At June 30, 1996, the clerk has \$1,927,873 in deposits (bank balances). These deposits are secured from risk by \$500,000 of federal deposit insurance and \$2,847,100 of pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Notes to Financial Statements (continued)

(3) Interfund Receivables and Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ -	\$52,807
Advanced Deposit Fund	52,807	-
	<u>\$52,807</u>	<u>\$52,807</u>

(4) Changes in General Fixed Assets

The following is a summary of changes in the General Fixed Assets Account Group for the fiscal year ended June 30, 1996.

	Balance <u>6/30/95</u>	Additions	Deletions	Balance <u>6/30/96</u>
Communication Equipment	\$ 2,625	\$ -	\$ 240	\$ 2,384
Computer Equipment	305,517	76,818	149,540	232,796
Microfilm	195,693	-	-	195,693
Office	273,885	683	15,717	258,851
Education Equipment	426	-	-	426
Total	<u>\$778,146</u>	<u>\$77,501</u>	<u>\$165,497</u>	<u>\$690,150</u>

Included in the above ending balance at June 30, 1996 are assets currently under capital leases, as follows:

Computer equipment	\$ 94,360
	<u>\$ 94,360</u>

(5) Pension Plan

**Plan Description.** The Vermilion Parish Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1501 - 1540 to provide retirement, disability and survivor benefits to members throughout the State of Louisiana. The Clerk of Court Retirement and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 11745 Bricksome Ave., Suite B-1, Baton Rouge, Louisiana 70816.

**Funding Policy.** Plan members are required to contribute 8.25% of their annual covered salary and the Vermilion Parish Clerk of Court is required to contribute at an actuarially determined rate, currently, 11.5% of annual covered payroll. The contribution requirements of plan members and the Vermilion Parish Clerk of Court are established and may be amended by the Clerk of Court Retirement and Relief Fund. The Vermilion Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 1996, 1995, and 1994 were \$65,837, \$57,011 and \$42,713, respectively.

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Notes to Financial Statements (continued)

(6) Post Retirement Benefits

The Vermilion Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Clerk's employees become eligible for these benefits if they reach normal retirement age while working for the Clerk of Court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the Clerk of Court. The Clerk of Court recognizes the cost of providing these benefits (the Clerk's portion of the premiums) as an expenditure when the monthly premiums are due.

(7) Leases

The Clerk is obligated under certain leases accounted for as capital leases. The leased assets and related obligations are accounted for in the General Fixed Assets Account Group and the General Long-Term Debt Account Group, respectively. Assets under capital leases totaled \$94,360 at June 30, 1996. The following is a schedule of future minimum lease payments under capital leases, together with the net present value of the minimum lease payment as of June 30, 1996.

Year Ending June 30,	
1997	\$ 28,221
1998	28,221
1999	28,221
2000	<u>11,758</u>
Total Minimum Lease Payments	96,421
Less: Amount representing interest at the incremental borrowing rate of interest	<u>13,789</u>
Present value of minimum capital lease payments	<u>\$ 82,632</u>

The Clerk is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and the results of the lease agreements are not reflected in the Clerk's account groups.

The following is a schedule of total future rental payments required under noncancelable operating leases at June 30, 1996.

Year Ending June 30,	
1997	\$ 7,198
1998	<u>7,198</u>
	<u>\$14,396</u>

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Notes to Financial Statements (continued)

(8) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	<u>Unsettled Deposits at Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Unsettled Deposits at End of Year</u>
Agency Funds:				
Advance Deposit	\$ 322,423	\$ 5,044	\$ 13,130	\$ 314,337
Registry of Court	726,216	996,425	584,783	1,137,858
Candidate's Qualifying	-	15,275	15,275	-
Total	<u>\$1,048,639</u>	<u>\$1,016,744</u>	<u>\$ 613,188</u>	<u>\$1,452,195</u>

(9) Long-Term Debt

The following is a summary of General Long-Term debt transactions for the year ended June 30, 1996.

Long-Term Debt Payable (capital leases) at June 30, 1995	\$103,640
Additional debt acquired	109,044
Debt retired - General fund	<u>130,052</u>
Long-Term Debt Payable (capital leases) at June 30, 1996	<u>\$ 82,632</u>

(10) Litigation

There is no litigation pending against the Clerk at June 30, 1996.

(11) Expenditures of the Clerk of Court Paid by the Parish Police Jury

Certain operating expenditures of the Clerk's office are paid by the Vermilion Parish Police Jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

Book binding	\$26,715
Supplies - Microfilm	6,909
Supplies - Office	830
Rental - Equipment	4,750
Maintenance - Equipment	<u>14,620</u>
	<u>\$53,824</u>

**SUPPLEMENTAL INFORMATION**

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

General Fund

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

General Fund

Balance Sheet  
June 30, 1996

ASSETS

Cash and cash equivalents	\$144,617
Receivables	43,428
Prepaid expenditures	16,962
Deposits	<u>4,053</u>
Total assets	<u>\$209,060</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 21,346
Payroll taxes payable	5,048
Due to other funds	<u>52,807</u>
Total liabilities	<u>79,201</u>

FUND BALANCE

Unreserved - Undesignated	<u>129,859</u>
Total fund balance	<u>129,859</u>

Total liabilities and fund balance	<u>\$209,060</u>
------------------------------------	------------------

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

General Fund Type

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Fees and services	\$ 990,600	\$ 998,736	\$ 8,136
Investment earnings	2,500	8,630	6,130
Miscellaneous	13,200	13,309	109
Total revenues	1,006,300	1,020,675	14,375
<b>EXPENDITURES</b>			
Current -			
Salaries	580,450	591,946	(11,496)
Employee benefits	138,800	139,738	(938)
Insurance	15,775	16,202	(427)
Operation and maintenance	116,525	116,536	(11)
Advertising	1,700	2,010	(310)
Automobile	8,150	8,206	(56)
Professional services	8,500	3,948	4,552
Miscellaneous	41,275	37,113	4,162
Capital expenditures -			
Capital outlays	90,703	92,186	(1,483)
Capital leases			
Debt service -			
Principal	34,000	33,880	120
Interest	8,525	8,436	89
Total expenditures	1,044,403	1,050,201	(5,798)
Excess of revenues over expenditures	(38,103)	(29,526)	8,577
Other financing sources:			
Capital leases	107,128	107,128	-
Excess of revenues and other financing sources over expenditures	69,025	77,602	8,577
Fund balance, beginning	52,257	52,257	-
Fund balance, ending	\$ 121,282	\$ 129,859	\$ 8,577

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

General Fund

Statement of Revenues Compared to Budget (GAAP Basis)  
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Fees and Services:			
Adoptions	\$ 600	\$ 618	\$ 18
Administrative fees	200	227	27
Certified copies	40,000	40,604	604
Clerk fees	330,000	339,623	9,623
Clerk fees - medical rev. panel	-	356	356
Clerks supplement	9,000	9,933	933
Court attendance	6,500	5,380	(1,120)
Criminal\civil certificates	-	2,274	2,274
Criminal costs	14,500	14,136	(364)
Jury summon fees	46,000	30,445	(15,555)
Direct access credit/UCCS	-	398	398
Marriage licenses	5,400	5,382	(18)
Mortgage certificates	44,000	44,637	637
Notary bond fees	200	180	(20)
Passport fees	1,250	1,060	(190)
Qualifying fees	750	767	17
Record/cancel certificates	2,500	2,230	(270)
Recordings	345,000	354,510	9,510
Registry of the court fees	4,000	3,896	(104)
Successions	1,000	1,010	10
Xerox-copy card fees	135,000	136,919	1,919
Fax fees	4,700	4,151	(549)
Total fees and services	<u>990,600</u>	<u>998,736</u>	<u>8,136</u>
Investment earnings	<u>2,500</u>	<u>8,630</u>	<u>6,130</u>
Miscellaneous:			
Other	<u>13,200</u>	<u>13,309</u>	<u>109</u>
Total revenues	<u>\$1,006,300</u>	<u>\$1,020,675</u>	<u>\$14,375</u>

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)  
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Salaries:			
Clerk of court	\$ 58,250	\$ 58,816	\$ (566)
Deputies	515,000	525,482	(10,482)
Others	7,200	7,648	(448)
Total salaries	<u>580,450</u>	<u>591,946</u>	<u>(11,496)</u>
Employee related benefits:			
Pension fund	65,000	65,901	(901)
Payroll tax	3,800	3,718	82
Hospitalization insurance	70,000	70,119	(119)
Total employee benefits	<u>138,800</u>	<u>139,738</u>	<u>(938)</u>
Insurance:			
Deputy liability insurance	275	274	1
Errors and omissions insurance	9,500	9,294	206
Fire and casualty insurance	1,000	1,031	(31)
Workers' compensation	5,000	5,603	(603)
Total insurance	<u>15,775</u>	<u>16,202</u>	<u>(427)</u>
Operation and maintenance:			
Office -			
Supplies	15,000	15,197	(197)
Printing	7,500	7,047	453
Postage/box rent	12,500	13,624	(1,124)
Maintenance	200	114	86
Clerk's allowance	5,825	6,592	(767)
Rental - microfilm storage	800	769	31
Rental - parking	200	208	(8)
Telephone	10,500	8,392	2,108
Fax phone expenses	1,250	1,294	(44)
Equipment - maintenance	16,000	17,512	(1,512)
Equipment - rental	15,000	16,157	(1,157)
Software - maintenance	20,000	19,192	808
Supplies - computer	6,500	5,772	728
Supplies - microfilm	350	362	(12)
Supplies - zerox copy card	4,900	4,304	596
Total operations and maintenance	<u>116,525</u>	<u>116,536</u>	<u>(11)</u>
Advertising:			
General	800	1,107	(307)
Public notice	900	903	(3)
Total advertising	<u>1,700</u>	<u>2,010</u>	<u>(310)</u>

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)  
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Automobile:			
Rental	\$ 2,250	\$ 2,225	\$ 25
Operating and maintenance	4,500	4,496	4
Insurance	<u>1,400</u>	<u>1,485</u>	<u>(85)</u>
Total automobile	<u>8,150</u>	<u>8,206</u>	<u>(56)</u>
Professional services:			
Accounting	7,500	3,034	4,466
Legal	500	425	75
Programming	500	489	11
Total professional services	<u>8,500</u>	<u>3,948</u>	<u>4,552</u>
Miscellaneous:			
Adoption expenses	100	96	4
Association dues	2,100	1,933	167
Clerk's supplemental compensation fund	10,000	9,796	204
Deputy uniforms	300	280	20
Election costs	2,800	2,990	(190)
Subscriptions	175	212	(37)
Travel and convention costs	18,800	14,804	3,996
Taxes - other	500	543	(43)
Other	<u>6,500</u>	<u>6,459</u>	<u>41</u>
Total miscellaneous	<u>41,275</u>	<u>37,113</u>	<u>4,162</u>
Capital expenditures:			
Computer equipment	90,303	91,503	(1,200)
Office equipment	400	683	(283)
Total capital expenditures	<u>90,703</u>	<u>92,186</u>	<u>(1,483)</u>
Debt service:			
Principal - capital lease	34,000	33,880	120
Interest - capital lease	8,525	8,436	89
Total debt service	<u>42,525</u>	<u>42,316</u>	<u>209</u>
Total expenditures	<u>\$1,044,403</u>	<u>\$1,050,201</u>	<u>\$ (5,798)</u>

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Agency Funds

ADVANCED DEPOSIT FUND - The Advanced Deposit Fund accounts for the collection of deposits made in advance of services rendered by the Clerk and to make payment to the Clerk's Operating Fund and other recipients in accordance with applicable laws.

REGISTRY OF THE COURT FUND - The Registry of the Court Fund is used to record judgment deposits and subsequent settlement based on court order.

CANDIDATE'S QUALIFYING FUND - The Candidate's Qualifying Fund is used to record qualifying fees received from candidates running for elected offices and to remit these fees to the Clerk's General Fund and to the various agencies in accordance with applicable laws.

VERMILION PARISH CLERK OF COURT  
 Abbeville, Louisiana

Agency Funds

Combining Balance Sheet  
 June 30, 1996

	<u>Advanced Deposit Fund</u>	<u>Registry Of The Court Fund</u>	<u>Candidate's Qualifying Fund</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$261,530	\$1,475,974	\$ -	\$1 737,504
Due from other funds	<u>52,807</u>	<u>-</u>	<u>-</u>	<u>52,807</u>
Total assets	<u>\$314,337</u>	<u>\$1,475,974</u>	<u>\$ -</u>	<u>\$1,790,311</u>
<b>LIABILITIES</b>				
Due to others	<u>\$ -</u>	<u>\$ 338,116</u>	<u>\$ -</u>	<u>\$ 338,116</u>
Unsettled balances:				
Civil suits	190,934	-	-	190,934
Due to agencies	123,403	-	-	123,403
Registry of the court	<u>-</u>	<u>1,137,858</u>	<u>-</u>	<u>1,137,858</u>
Total unsettled balances	<u>314,337</u>	<u>1,137,858</u>	<u>-</u>	<u>1,452,195</u>
Total liabilities	<u>\$314,337</u>	<u>\$1,475,974</u>	<u>\$ -</u>	<u>\$1,790,311</u>

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Agency Funds

Combining Schedule of Collections, Distributions and Unsettled Balances  
For the Year Ended June 30, 1996

	<u>Advanced Deposit Fund</u>	<u>Registry Of The Court Fund</u>	<u>Candidate's Qualifying Fund</u>	<u>Total</u>
<b>Collections:</b>				
Deposits in civil suits	\$748,410	\$ -	\$ -	\$ 748,410
Security bond deposits	6,250	-	-	6,250
Deposits by order of the court	-	975,393	-	975,393
Qualifying fees collected	-	-	15,275	15,275
Interest earnings	-	21,032	-	21,032
Total collections	<u>754,660</u>	<u>996,425</u>	<u>15,275</u>	<u>1,766,360</u>
<b>Distributions:</b>				
Payments by order of the court	-	581,427	-	581,427
Refund of deposits	171,311	-	-	171,311
Fees transferred to general fund	339,623	-	-	339,623
Sheriff's fees - local	38,158	-	-	38,158
Sheriff's fees - other parishes	36,989	-	-	36,989
Court reporter fees	4,876	-	-	4,876
Attorney fees	4,087	-	-	4,087
Secretary of state fees	4,375	-	-	4,375
Court of appeal fees	2,815	-	-	2,815
Witness fees	1,763	-	-	1,763
Law library fees	5,364	-	-	5,364
Judges support compensation fee	17,939	-	-	17,939
Judicial costs	17,922	-	-	17,922
Payments to police jury	103,794	-	-	103,794
Commissioner of instruction fee	375	-	-	375
Miscellaneous	25	20	-	45
Fees paid to political parties	-	-	7,235	7,235
Fees paid to secretary of state	-	-	7,274	7,274
Fees paid to general fund	-	3,336	766	4,102
Total distributions	<u>749,416</u>	<u>584,783</u>	<u>15,275</u>	<u>1,349,474</u>
Net change for the period	5,244	411,642	-	416,886
Unsettled balances, beginning	<u>309,093</u>	<u>726,216</u>	<u>-</u>	<u>1,035,309</u>
Unsettled balances, ending	<u>\$314,337</u> =====	<u>\$1,137,858</u> =====	<u>\$ -</u> =====	<u>\$1,452,195</u> =====

INTERNAL CONTROL AND COMPLIANCE

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices:

E. Larry Sikes, CPA  
C. Burton Kolder, CPA  
Danny P. Frederick, CPA  
Chris Rainey, CPA  
Clayton E. Darnall, CPA  
Eugene H. Darnall, III, CPA  
Russell F. Champagne, CPA  
Victor B. Slaven, CPA  
Conrad O. Chapman, CPA

RETIRED

Eugene H. Darnall, CPA 1990

Lloyd F. Dore, Jr., CPA  
Paula D. Bihm, CPA  
Christine L. Cousin, CPA  
Stephanie M. Higginbotham, CPA  
Kathleen T. Darnall, CPA  
Jennifer S. Ziegler, CPA  
P. Troy Courville, CPA  
Stephen R. Dischler, MBA, CPA

## Independent Auditor's Report on Internal Control Structure Related Matters Notes in a Financial Statement Audit Conducted in Accordance With Government Auditing Standards

125 Rue Beauregard  
Lafayette, LA 70508  
(318) 732-3312

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70380  
(504) 384-6264

408 W. Cotton Street  
Ville Platte, LA 70586  
(318) 363-2792

113 East Bridge Street  
Breaux Bridge, LA 70517  
(318) 332-4020

404 Pere Megret  
Abbeville, LA 70510  
(318) 893-5470

1231 E. Laurel Avenue  
Eunice, LA 70535  
(318) 457-4146

2011 MacArthur Drive  
Building 1  
Alexandria, LA 71301  
(318) 445-5564

The Honorable Sammy Theriot  
Vermilion Parish Clerk of Court  
P. O. Box 790  
Abbeville, Louisiana 70511

We have audited the general purpose financial statements of the Vermilion Parish Clerk of Court, a component unit of the Vermilion Parish Police Jury, as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996. In our report, our opinion was qualified because the Clerk of Court has not reconciled certain individual suit docket balances in the Advance Deposit Agency Fund with the related cash deposits at June 30, 1996.

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

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

In planning and performing our audit of the general purpose financial statements of the Vermilion Parish Clerk of Court for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

MEMBER OF  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

#### Reconciliation of Individual Suit Dockets Within the Advance Deposit Fund

##### Finding:

During our audit of the Advanced Deposit Fund, we found that the detailed listing of individual civil suits did not reconcile to the general ledger balance.

##### Recommendation:

We recommend the Clerk's office undertake a detailed study of the individual civil suits to ascertain their correct balances. It is felt a study of this nature should provide the information which would allow the Clerk to reconcile the individual suit balances with the general ledger balances.

##### Response:

The Clerk intends to study and evaluate the situation and will consider taking appropriate actions to correct the problem.

#### Inadequate Segregation of Accounting Functions

##### Finding:

Due to the small number of employees the Clerk of Court did not have adequate segregation of functions within the accounting system.

##### Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

##### Response:

No response is considered necessary.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable conditions described above are material weaknesses.

This report is intended for the information of the Vermilion Parish Clerk of Court. However, this report is a matter of public record and its distribution is not limited.

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Abbeville, Louisiana  
November 15, 1996

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices:

E. Larry Sikes, CPA  
C. Burton Kolder, CPA  
Danny P. Frederick, CPA  
Chris Rainey, CPA  
Clayton E. Darnall, CPA  
Eugene H. Darnall, III, CPA  
Russell F. Champagne, CPA  
Victor R. Staven, CPA  
Conrad O. Chapman, CPA

RETIRED

Eugene H. Darnall, CPA 1990

Lloyd F. Dore, Jr., CPA  
Paula D. Bihm, CPA  
Christine L. Cousin, CPA  
Stephanie M. Higginbotham, CPA  
Kathleen T. Darnall, CPA  
Jennifer S. Ziegler, CPA  
P. Troy Courville, CPA  
Stephen R. Dischler, MBA, CPA

## Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance With Government Auditing Standards

125 Rue Beauregard  
Lafayette, LA 70508  
(318) 232-3312

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70380  
(504) 384 6264

408 W. Cotton Street  
Ville Platte, LA 70586  
(318) 363-2792

113 East Bridge Street  
Breaux Bridge, LA 70517  
(318) 332-4020

404 Pere Megret  
Abbeville, LA 70510  
(318) 893-5470

1231 E. Laurel Avenue  
Eunice, LA 70535  
(318) 457-4146

2011 MacArthur Drive  
Building 1  
Alexandria, LA 71301  
(318) 445-5564

The Honorable Sammy Theriot  
Vermilion Parish Clerk of Court  
P. O. Box 790  
Abbeville, Louisiana 70511

We have audited the general purpose financial statements of the Vermilion Parish Clerk of Court, a component unit of the Vermilion Parish Police Jury, as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996.

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

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

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to the management of Vermilion Parish Clerk of Court in a separate letter dated November 15, 1996.

This report is intended for the information of the Vermilion Parish Clerk of Court. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Abbeville, Louisiana  
November 15, 1996

MEMBER OF  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS