

Discussion with the Jefferson Davis Parish Assessor and examining the disbursement records for the year indicates no such payments had been made.

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

This report is intended solely for the use of management of Jefferson Davis Parish Assessor and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and accept responsibility for the sufficiency of the procedures for their purpose. However, this report is a matter of public record and its distribution is not limited.

Frederick Norton, Robert A. Schultze
FREDERICK, NORTON, ROBERT & SCHULTZE

May 28, 1999

Name of the employees included on the list of employees provided by management (agreed-upon procedure) (X) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget.

Management provided us with a copy of the original budget.

6. Trace the budget adoption to the auditor's records.

We traced the adoption of the original budget to the auditor's records showing adoption on November 7, 1955 and publication on November 22, 1955.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 3 %.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues by 21 % and budgeted expenditures exceeded actual expenditures by 28 %.

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation to proper amount and payee.

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

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

Six payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated approval from the auditor.

Meetings

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

Examined minutes and payment records for legal notices advising that

- (a) The tax rolls were open for public inspection,
(b) The police jury would serve as a board of review for property tax assessments and
(c) The adoption of the secondary budget.

Debt

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

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

Advances and Bonuses

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

FREDERICK, NORTON, ROBERT & SCHULTHESS

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Bryan D. LeBlanc
Jefferson Davis Parish Assessor
Bossierde, Louisiana

We have performed the procedures included in the Louisiana government Audit Guide and enumerated below, which were agreed to by the management of the Director and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Director's compliance with Certain laws and regulations during the year ended December 31, 1995 included in the accompanying Louisiana Assessor Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures to satisfy the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$ 5000, or public works exceeding \$ 50,000, and determine whether such purchases were made in accordance with LSA-RS 38:1271-1310 (the public bid law).

No expenditures met the above threshold.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of the parish assessor as defined by LSA-RS 42:1103-1124 (the code of ethics), and a list of outside business interests of the parish assessor and employees, as well as their immediate families.

Management Provided us with the required list including the noted information.

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

Management provided us with the required list.

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

JEFFERSON DAVIS PARISH ASSessor
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

6. LONG-TERM OBLIGATIONS

Long-term obligations of the Jefferson Davis Parish Assessor are reported in the General Long-Term Debt Account Group. The Jefferson Davis Parish Assessor had long-term lease purchase as set forth in Note 1 B-2 at December 31, 1995. The following is a summary of the long-term debt transactions for the years-ended December 31, 1994 and 1995.

Debt outstanding January 1, 1994	\$ 8,783.28
Additions 1994	0.00
Repayments 1994	6,881.28
Debt outstanding December 31, 1995	\$ 1,902.00

7. RELATED PARTY TRANSACTIONS

The Jefferson Davis Parish Assessor had no related party transactions during 1995.

8. EXPENDITURES OF THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

The assessor's office is located in the Jefferson Davis Parish Courthouse. The Jefferson Davis Parish Police Jury pays for the upkeep and maintenance of the parish courthouse. These expenditures are not reflected in the accompanying financial statements.

9. LITIGATION

There is no litigation pending against the Jefferson Davis Parish Assessor at December 31, 1995.

10. SUBSEQUENT EVENTS

There were no subsequent events involving the Jefferson Davis Parish Assessor that came to our attention as of the report date.

JEFFERSON DAVIS PARISH ASSOCIATION
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

2. **CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in fixed assets follows:

	Equipment	Furniture & Fixtures	Total
Balance - January 1, 1995	\$ 71,683.90	\$ 1,626.51	\$ 73,310.41
Additions 1996	1,790.00	0.00	1,790.00
Deletions 1996	2,217.16	0.00	2,217.16
Balance - December 31, 1996	\$ 71,256.74	\$ 1,626.51	\$ 72,883.25

3. **PENSION PLAN**

Substantially all employees of the Jefferson Davis Parish Assessor's office are members of the Louisiana Accountants Retirement System (ARS), a multiple-employer (cost-sharing), public employees retirement system (PERS), controlled and administered by a separate board of trustees.

All full time employees, who are under the age of 65 at the time of original employment and are not drawing retirement benefits from any other public retirement system of Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 80% per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or partial months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefits accrued in their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one percent (one per cent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. State statute required covered employees to contribute a percentage of their salaries to the system. As provided by Louisiana Revised Statute 11:733, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the period fiscal year.

The following provides other disclosures required by GAISS 27:

Year Ended December 31, 1996:
Jefferson Davis Parish Assessor

Contributions rate:	
Employee - 1996	7.00%
Employee - 1995/January - September 1996	3.00%
Employee - 1996/October - December 1996	3.50%
Total current year and payroll	138,758.64
Total current year payroll covered	138,758.64

4. **POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The Jefferson Davis Parish Assessor provides no continuing care and life insurance benefits for its retired employees.

5. **OPERATING LEASES**

The assessor has no operating leases.

JEFFERSON DAVIS PARISH ASSessor
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

H. Fixed Assets

Fixed assets used in governmental fund type operations are accounted for in the General Fund Assets Account Group. Plant, property, and equipment acquired or constructed for general governmental operations are recorded as expenditures in the fund making the expenditures and capitalized at cost in the General Fund Assets Group.

I. Fund Equity

Reservations of fund balances of governmental funds are created in either (1) mainly legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriate for future expenditures. The General Fund of the Jefferson Davis Parish Assessor has a fund balance that is unreserved and undesignated.

J. Vacation and Sick Leave

The assessor has the following policies related to vacation and sick leave:

Full time employees accrue two weeks of vacation leave per year. After twenty years of service employees accrue three weeks of vacation. Vacation leave must be used in the year it is accrued unless approval is obtained prior to the end of the year to carry over unused leave. Employees are not paid for unused vacation leave. At December 31, 1996, employees of the assessor had accumulated no employee leave benefits.

Employees are allowed sick leave when ill. While sick leave is not limited, the assessor reserves the right to substitute the illness or require the employee to substitute the illness. Employees are not allowed to accumulate sick leave.

K. Total Columns on Balance Sheet

The total columns on the balance sheet are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in fund balance in conformity with generally accepted accounting principles.

L. Ad Valorem Taxes

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

Assessment District	Authorized Millage	Levied Millage
1996	1.21	1.21

The following are the principal taxpayers for the parish presented valuation expressed in thousands:

Taxpayer	Type of Business	% of Total	
		Assessed Valuation	Assessed Valuation
Continental Pipeline Co.	Pipeline	\$ 4,098	3.64
Continuity Telephones of Evangeline	Telephone	3,669	3.13
Tennessee Gas Pipeline Co.	Pipeline	3,271	2.93
Gulf States Utilities	Utilities	3,233	2.91
Calcasieu Marine Mat T Bank	Bank	2,419	2.17
Florida Gas Transmission	Pipeline	2,113	1.89
South Central Bell Telephone Co.	Telephone	1,914	1.73
Texas Gas Transmission	Pipeline	1,441	1.30
Wal-Mart stores, Inc.	Retail	1,018	.92
Mountain Oil, Inc.	Oil & Gas	1,000	.91
Total		\$ 23,982	21.27

JEFFERSON DAVIS PARISH ASSessor
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

expenditures/expenses recognized on a generally accepted accounting principles basis. Furthermore, the Jefferson Davis Parish Assessor also employs procedures in establishing the budgetary data reflected in these general purpose financial statements as follows:

1. The assessor prepares the proposed budget following Louisiana Revised Statute 19:1164.
2. A summary of the total proposed budget is published and the public notified that the proposed budget is available for public inspection.
3. After publication the budget is adopted.
4. The parish assessor has sole authority to make changes. The budget can be amended as set forth in Louisiana Revised Statute 19:1103 and Act 186 of 1964. All appropriations lapse at year end.
5. The annual budget for the general fund is prepared in accordance with the basis of accounting utilized by that fund.
6. The Jefferson Davis Parish Assessor does not use the encumbrance basis of accounting.

Internal budgetary integration was employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the amended budget amounts.

F. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents include checking accounts and certificates of deposit of applicable. Under state law, the Jefferson Davis Parish Assessor may deposit funds within a fiscal year bank approved under the laws of the United States, or under the laws of the State of Louisiana, or any other state in the union. Further, the assessor may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana, or its obligations guaranteed by the federal government.

The Jefferson Davis Parish Assessor had cash and cash equivalents totaling \$ 58,145.33 as December 31, 1995. Cash and cash equivalents are stated at cost which approximated market. These deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledge securities plus the federal deposit insurance must at all times be equal to the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a collateral bank that is normally acceptable to the parish involved.

The following is a summary of cash and cash equivalents as December 31, 1995 with the related federal deposit insurance and pledged securities:

	Balance	FEDERAL	Balance
	23,032.06	Insurance	Unlimited
Bank Checking Account	\$ 58,145.33	100,000.00	0.00

G. Receivables

All receivables are reported at their net value, which is the gross receivable less the estimated portion that is expected to be uncollectible.

JEFFERSON DAVIS PARISH ASSessor
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (continued)

2. Account Groups

General Fixed Assets Account Group

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 governmental funds. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost or estimated cost if historical cost is not available. No depreciation has been provided on fix assets.

General Long-Term Debt Account Group

This account group is established to account for all long-term obligations which consists of one long-term capital lease as follows:

1. 33 month lease purchase of computer system with related software and maintenance at

Installation of future minimum payments are:

	1997	1,821.08
		\$ 1,821.08
Less amount representing interest		181.87
Present value of net minimum payments		\$ 1,739.21

The account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of operations.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures.

1. Revenues

All valuations taxes are recorded in the year the taxes are assessed. All valuations taxes are assessed for the calendar year, become due on November 15th of each year, and become delinquent on December 11th. Interest income represents amounts earned on certificates of deposit and interest on delinquent taxes. Interest on the certificates of deposit is recorded when the certificate matures and the interest is available. The interest on the delinquent taxes is recorded when paid.

2. Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized when paid.

E. Budget Practices

Formal budgetary accounting is employed as a management control for all funds of the Jefferson Davis Parish Assessor. An annual operating budget is adopted each year through the passage of an annual budget and recorded as required for the general fund and the same basis of accounting is used to reflect actual revenues and

JEFFERSON DAVIS PARISH ASSessor
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Term of Office

As provided by Article VII, Section 24 of the Louisiana Constitution of 1874, the assessor is elected by the voters of the parish and serves a term of four years beginning January 1 following the year in which elected. A vacancy occurring in the office, in which the unexpired term is one year or more, is filled by a special election to be held within 60 days of the occurrence of the vacancy; a vacancy in which the unexpired term is less than one year, the duties are assumed by the chief deputy.

The Assessor oversees property, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. The assessor is authorized to appoint as many deputies as may be necessary for efficient operation of the office and provide assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and primarily responsible for the actions of the deputies.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

B. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the assessor includes all funds, account groups, activities, or entities that are controlled by the assessor as an independently elected parish official. The activities of the parish police jury, school board, other independently elected parish officials, and municipal level governments are not included within the accompanying financial statements as they are considered autonomous governments. These units of government issue financial statements separate from that of the parish assessor.

C. Fund Accounting

The accounts of the assessor are organized on the basis of funds and account groups, each of which is considered a separate accounting entity.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

1. Governmental Fund Type

General Fund

The General Fund, as provided by Louisiana Revised Statute 47:1906, is the principal fund of the assessor and is used to account for the operation of the assessor's office. Compensation received from all valuations tax revenue authorized by Act 191 of 1985 is accounted for in this fund. General operating expenditures are paid from this fund.

JEFFERSON PARISH PARISH ASSessor
Bossier, Louisiana

EXHIBIT "C"

**STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGE IN FUND BALANCE - BUDGET & ACTUAL
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1996**

	Budget	Actual	Variance Favorable (Disfavorable)
REVENUE			
Int. Police Fees	\$ 20,000.00	\$ 19,000.00	\$ 1,000.00
Licenses or Permits Fees	500.00	500.00	0.00
Interest on Investments	10,000.00	10,000.00	0.00
Fees for Tax Bill Preparation	2,000.00	1,700.00	3,300.00
Intergovernmental Revenue	4,000.00	3,600.00	400.00
TOTAL REVENUE	\$ 36,500.00	\$ 34,800.00	\$ 1,700.00
EXPENDITURE			
General Government - Insurance			
Personnel Services	\$ 150,000.00	\$ 171,000.00	\$ 21,000.00
Printing Services	10,000.00	9,000.00	1,000.00
Material and Supplies	2,000.00	10,000.00	(8,000.00)
Travel and Other Charges	2,000.00	2,000.00	0.00
Capital Outlay	2,000.00	1,000.00	1,000.00
Interest	0.00	100.00	(100.00)
Miscellaneous	1,000.00	1,000.00	0.00
TOTAL EXPENDITURES	\$ 167,000.00	\$ 185,000.00	\$ 18,000.00
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ (130,500.00)	\$ 14,000.00	\$ 14,500.00
OTHER FINANCING RESOURCES (USES)			
Borrowings for Capital Out	_____00.00	_____00.00	_____00.00
Excess (Deficiency) of Revenue and Other Financing Over (Under) Expenditures	\$ (130,500.00)	\$ 14,000.00	\$ 14,500.00
Fund Balance - Beginning	_____00.00	_____00.00	_____00.00
Fund Balance - Ending	\$ 130,500.00	\$ 130,500.00	\$ 14,500.00

The Accompanying Notes are an integral part of These Financial Statements

DIPTERON DAVIS PARISH ASSOCIATION
Bossier, Louisiana

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
AS OF DECEMBER 31, 1998

	GOVERNMENTAL	-NONFUND-		TOTAL (GOVERNMENTAL AND NONFUND)
	GENERAL	GENERAL	GENERAL	
ASSETS	FUND	FUND	REGULATIONS	ASSETS
Cash and PMS (1)	\$ 30,494.00			\$ 30,494.00
All Voluntary Transfers/Receivable	130,317.00			130,317.00
Other Receivables	1,000.00			1,000.00
Fund assets		\$ 30,494.00		30,494.00
Amounts to be Provided for Capital Assets			\$ 1,102.00	1,102.00
Total ASSETS	\$ 1,200,000.00	\$ 30,494.00	\$ 1,102.00	\$ 1,231,596.00
LIABILITIES AND FUND EQUITY				
Liabilities				
Capital Asset Liabilities	\$ 1,102.00		\$ 1,102.00	\$ 1,102.00
Total Liabilities	\$ 1,102.00		\$ 1,102.00	\$ 1,102.00
Fund Equity				
Investments in Capital Fund Assets		\$ 30,494.00		\$ 30,494.00
Board Orders - Unreserved - Unexpended	\$ 1,200,000.00			1,200,000.00
Total Fund Equity	\$ 1,200,000.00	\$ 30,494.00		\$ 1,230,496.00
Total LIABILITIES and FUND EQUITY	\$ 1,201,102.00	\$ 30,494.00	\$ 1,102.00	\$ 1,232,698.00

The Accompanying Notes are an Integral Part of These Financial Statements

FREDERICK, NORTON, ROBERT & SCHULTHESS

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ACCOUNTANTS' COMPILATION REPORT

To the Honorable Bryan D. LaFrance
Jefferson Davis Parish Assessor
Jennings, Louisiana

We have compiled the general purpose financial statements of the Jefferson Davis Parish Assessor as of December 31, 1998, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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



FREDERICK, NORTON, ROBERT & SCHULTHESS
May 28, 1999

JEFFERSON DAVIS PARISH ASSessor
Accounting, Louisiana

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PARISH CLERK OF COURT

LGA-89 24:516 provides that this report shall be available for public inspection for a period of not less than one year from the date of receipt.

Legislative Auditor

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GENERAL PURPOSES

FINANCIAL STATEMENTS

OF THE

JEFFERSON DAVIS PARISH ASSOCIATION

JENNINGS, LOUISIANA

AS OF DECEMBER 31, 1990

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: 8-6-97

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