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

Financial Statements  
With Independent Auditor's Reports  
As of and for the Year Ended June 30, 1977  
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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: May 24, 1978

**Forrest W. Way**  
Certified Public Accountant

VERNON PARISH CLERK OF COURT  
Lafayette, Louisiana

Financial Statements  
With Independent Auditor's Reports  
As of and For the Year Ended June 30, 1997  
With Supplemental Information Schedules

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**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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**Independent Auditor's Report**

**HONORABLE DONALD W. PERKINS**  
**VERNON PARISH CLERK OF COURT**  
Lafayette, Louisiana

I have audited the financial statements of the Vernon Parish Clerk of Court as of June 30, 1997, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Vernon Parish Clerk of Court's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Vernon Parish Clerk of Court as of June 30, 1997, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated January 25, 1997, on my consideration of the internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.

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

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
January 15, 1998

**VIRGINIA PARKS CLERK BY COMPT**  
**General, Limited**  
**All FUND TYPES AND ACCOUNT GROUPS**

Condensed Balance Sheet, June 30, 1993

	GENERAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUND	ACCOUNT GROUPS		TOTAL (GENERAL+AGENCY+ FIDUCIARY)
			GENERAL ACCOUNTS	FIDUCIARY ACCOUNTS	
<b>ASSETS</b>					
Cash and cash equivalents	848,744	100,170			948,914
Accounts receivable	25,381		500,740		526,121
Advance leaseholdings and equipment amounts to be provided for retirement of general long-term debt.				100,000	100,000
<b>TOTAL ASSETS</b>	<u>900,000</u>	<u>100,170</u>	<u>500,740</u>	<u>100,000</u>	<u>1,601,110</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts, salaries, and withholding taxes	41,000				41,000
Retirement deposits		100,000			100,000
Committed advances payable				100,000	100,000
<b>Total Liabilities</b>	<u>41,000</u>	<u>100,000</u>	<u>000</u>	<u>100,000</u>	<u>241,000</u>
<b>Fund Equity</b>					
Investment in general fund assets			100,740		100,740
Fund balance - unrestricted - unassigned	859,000	000	00,000	000	959,000
<b>Total Fund Equity</b>	<u>859,000</u>	<u>000</u>	<u>100,740</u>	<u>000</u>	<u>959,740</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>900,000</u>	<u>100,170</u>	<u>500,740</u>	<u>100,000</u>	<u>1,601,110</u>

The accompanying notes are an integral part of this statement.

**UNION BAZOOKA (LTD.) OF CANADA**  
**INCORPORATED IN CANADA**  
**MEMORANDUM FORM T-991 - CANADA FORM**

**Statement of Revenues, Expenses, and Changes in Fund Balance**  
**for the Year Ended June 30, 1983**

**REVENUES**

License and permit - marriage	10,414
Fees, charges, and commissions for services	
Court costs, fees, and charges	128,104
Fees for recording legal documents	178,793
Fees for certified copies of documents	88,501
Fee of money and jewelry - license hearings	10,000
Miscellaneous	10,000
Total revenues	<u>425,812</u>

**EXPENSES**

General	
General government - Judicial	571,884
Personal services and related benefits	28,383
Operating services	23,376
Materials and supplies	14,746
Travel and other charges	88,124
Intergovernmental	10,000
Capital outlay	<u>100,000</u>
Total expenditures	<u>836,513</u>

**EXCESS OF REVENUES OVER EXPENDITURES**

79,299

**UNO BALANCE AT BEGINNING OF YEAR**400,714**UNO BALANCE AT END OF YEAR**480,013

The accompanying notes are an integral part of this statement.

**HUNTER PARISH CLERK OF COURT**  
**Louisville, Louisiana**  
**GOVERNMENT FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (2007) Actual and Actual**  
**For the Year Ended June 30, 2007**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Grant income and bequests	\$726,176	\$694,277	\$31,899
Capital sales	82,408	82,297	111
Filing and reporting	266,876	265,259	1,617
General revenue	89,200	89,244	(44)
Total revenues	<u>1,364,660</u>	<u>1,131,077</u>	<u>233,583</u>
<b>EXPENDITURES</b>			
Current:			
General government - Judicial:			
Personal services and related benefits	506,417	521,404	(14,987)
Operating services	60,566	75,244	(14,678)
Materials and supplies	21,293	21,176	117
Travel and other charges	14,366	24,146	(9,780)
Intergovernmental	25,968	24,624	1,344
Capital outlay	17,860	17,860	0
Total expenditures	<u>647,410</u>	<u>685,454</u>	<u>(38,044)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>717,250</u>	<u>445,623</u>	<u>271,627</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>608,188</u>	<u>608,294</u>	<u>(10,606)</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>1,325,438</u>	<u>1,053,917</u>	<u>271,521</u>

The accompanying notes are an integral part of this statement.

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

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1997

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 18 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 shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

**A. REPORTING ENTITY**

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the clerk of court is an independently elected official (governing body) and is legally separate and is fiscally independent, the clerk of court is a separate governmental reporting entity. The clerk of court includes all funds, account groups, activities, et cetera, that are within its oversight responsibility.

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

**B. FUND ACCOUNTING**

The clerk of court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others.

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

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

**General Fund** -- as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

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

**C. FIXED ASSETS**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the general fund. General fixed assets provided by the parish police jury are recorded in the general fixed assets account group. Approximately 83.25 percent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 16.75 percent are based on actual historical costs. No depreciation has been provided on general fixed assets.

**D. LONG-TERM DEBT**

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

**E. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:



**VERNON PARISH CLERK OF COURT**  
L Leesville, Louisiana  
Notes to the Financial Statements (Continued)

**Revenues**

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

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

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

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

**Expenditures**

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

**F. BUDGET PRACTICES:**

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

**G. CASH AND CASH EQUIVALENTS:**

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 1997, the clerk has cash and cash equivalents as follows:

Petty cash	\$250
Demand deposits	100,271
Time and certificates of deposit	<u>873,054</u>
Total	<u>\$973,575</u>

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

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the clerk had cash and cash equivalents (collected bank balances) of \$1,025,600. These deposits are secured from risk by approximately \$675,000 of federal deposit insurance (GAAP Category II) and \$308,502 of the pledge of bank-owned securities held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties (GAAP Category II).

Even though the pledged securities are considered uncollateralized under the provisions of GAAP Statement 3, Louisiana Revised Statute 19:029 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk that the fiscal agent bank has failed to pay deposited funds upon demand.

**B. VACATION AND SICK LEAVE**

Employees earn from 5 to 26 days of vacation leave each year, depending on length of service. Vacation leave can only be accumulated with specific approval by the clerk of court. Employees earn one day of sick leave each month and may accumulate a maximum of 45 days. Employees, with proper notice given concerning retirement or resignation, are paid up to 45 days of accumulated sick leave at their current rate of pay.

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

At June 30, 1997, employees of the clerk have accumulated and vested \$40,563 in employee leave benefits, computed in accordance with GASB Codification Section 680. This amount is recorded in the general long-term debt account group.

**3. TOTAL COLUMNS ON FINANCIAL STATEMENTS**

The total columns on the financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis (overview). Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

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

**2. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1996	\$285,752
Additions	15,908
Deletions	<u>None</u>
Balance at June 30, 1997	<u>\$301,660</u>

**3. PENSION PLAN**

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

All regular employees who are under the age of 55 at the time of original employment are required to participate in the system. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Vernon Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 12 percent of annual covered payroll. Contributions to the system also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Vernon Parish Clerk of Court are established by state statute. As provided by Louisiana Revised Statute 11:303, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The employer contributions to the System for the years ending June 30, 1991, 1996, and 1997, were \$42,987, \$48,808, and \$34,176, respectively, equal to the required employer's contributions for each year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 31248 Brickstone Avenue, Suite 81, Baton Rouge, Louisiana 70806, or by calling (800) 383-1162.

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

**4. CHANGES IN GENERAL LONG-TERM DEBT**

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

	<u>Compensated Absences</u>
Balance at July 1, 1996	\$40,531
Additions	33,004
Deductions	<u>(29,182)</u>
Balance at June 30, 1997	<u>\$44,353</u>

**5. CHANGES IN AGENCY FUND BALANCES**

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

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Balance, July 1, 1996	\$233,887	\$297,378	\$480,808
Additions	484,724	104,578	589,302
Deductions	<u>(483,873)</u>	<u>(73,194)</u>	<u>(557,067)</u>
Balance, June 30, 1997	<u>\$234,738</u>	<u>\$328,762</u>	<u>\$563,500</u>

**6. RISK MANAGEMENT**

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

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

VERNON PARISH CLERK OF COURT  
Lafayette, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended June 30, 2007

FINANCIAL FUND TYPE - AGENCY FUNDS

**ADVANCE DEPOSIT FUND** -- as provided by Louisiana Revised Statute 13:640, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

**REGISTER OF COURT FUND** -- as provided by Louisiana Revised Statute 13:476, accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

HONOR PARISH CLERK OF COURT  
 LEONARD L. BOOTHMAN  
 FUNDAMENTAL FUND 1990 - AGENCY FUNDS

Comparing Balance Sheet, June 30, 1991

	ADVANCE DEPOSIT FUND	RECEIPTS OF COURT FUND	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	<u>200,000</u>	<u>200,000</u>	<u>400,000</u>
<b>LIABILITIES</b>			
Guaranteed deposits due to others	<u>200,000</u>	<u>200,000</u>	<u>400,000</u>

VINCE PRINCE CLUB OF COURT  
 General, Incidence  
 FEDERAL FORM TYPE - 6029A (7-99)

Continuing Schedule of Changes in Specified Assets  
 for the Year Ended June 30, 1993

	ADVANCE DEPOSIT	BILLIET BY COURT	TOTAL
	1992	1993	1993
<b>ACQUIRED THROUGH ACQUISITION OF YEAR</b>	<u>100,000</u>	<u>311,111</u>	<u>411,111</u>
<b>ADDITIONS</b>			
BILLIET - costs and surcharges	494,174	100,000	594,174
Interest earned on investments		4,111	4,111
Other additions	<u>418,710</u>	<u>104,110</u>	<u>522,820</u>
Total	1,012,884	419,231	1,432,115
<b>DEDUCTIONS</b>			
Tim's costs (transferred to General Fund)	211,000		211,000
Settlements to litigants	228,400	71,144	300,544
Local sheriff's costs	41,000		41,000
Other sheriff's and clerk's costs	13,000		13,000
Other	46,000		46,000
Total deductions	<u>539,400</u>	<u>71,144</u>	<u>610,544</u>
<b>ACQUIRED THROUGHLY AT END OF YEAR</b>	<u>473,484</u>	<u>348,087</u>	<u>821,571</u>

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
ISSUED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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

I have audited the financial statements of the Vernon Parish Clerk of Court as of and for the year ended June 30, 1997, and have issued my report thereon dated January 15, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

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

However, Louisiana law requires the audit report to be issued within six months of the close of the entity's fiscal year, but due to the workload of the firm, I was unable to issue the report within the six-month period.

**Internal Control Over Financial Reporting**

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



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

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

*Mark B. May*

Mark B. May  
Alexandria, Louisiana  
January 15, 2007