

**VERMILION PARISH CLERK OF COURT**

**Financial Report**

**Year Ended June 30, 2004**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and will be deposited in public records. The report is available for public inspection at the State's Budget office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Released Date 12/12/04

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## INDEPENDENT AUDITORS' REPORT

The Honorable Todd Dowd  
Verdeilton Parish Clerk of Court  
Abbeville, Louisiana

We have audited the accompanying general purpose financial statements of the Verdeilton Parish Clerk of Court (Clerk), a component unit of the Verdeilton Parish Police Jury, as of and for the year then ended June 30, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the Verdeilton Parish Clerk of Court. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Verdeilton Parish Clerk of Court, as of June 30, 2003, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 13, 2003 on our consideration of the Clerk's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" on pages 17-31 in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Vermilion Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Vermilion Parish Clerk of Court.

**Keller, Champagne, Slown & Company, LLC**  
Certified Public Accountants

Abbeville, Louisiana  
August 17, 2011

**FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

VERMILION PARISH CLERK OF COURT  
 Available Locations

Combined Balance Sheet -- All Fund Types and Account Groups  
 June 30, 2011

	Governmental Fund Type	Facility Fund Type	Account Groups		Basis	
			General Fund Assets	Long-Term Debt	Measurement/Units	
					2011	2010
General	Agency					
<b>ASSETS AND OTHER DEBITS</b>						
Contract cost-allocations	\$18,173	\$400,149	\$ -	\$ -	\$1,038,900	\$1,356,318
Receivables	41,661	-	-	-	41,661	34,307
Investments	-	-	-	-	-	333,833
Due from others	2,361	-	-	-	2,361	389
Due from other funds	-	41,218	-	-	41,255	41,884
Prepaid expenditures	9,211	-	-	-	9,792	14,843
Equipment	-	-	100,000	-	100,000	100,000
Amount to be provided for capital assets	-	-	-	28,410	-	33
<b>Total investment and other debits</b>	<b>\$28,134</b>	<b>\$441,367</b>	<b>\$100,000</b>	<b>\$28,410</b>	<b>\$1,179,762</b>	<b>\$1,595,389</b>
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>						
<b>Liabilities</b>						
Accounts payable	\$ 11,250	\$ -	\$ -	\$ -	\$ 11,250	\$ 30,211
Payroll taxes payable	189	-	-	-	189	139
Due to other funds	41,255	-	-	-	41,255	40,159
Current taxes payable	-	-	-	39,400	39,400	714
Unsettled balances	-	64,164	-	-	64,164	1,209,655
<b>Total liabilities</b>	<b>\$52,694</b>	<b>\$64,164</b>	<b>-</b>	<b>\$39,400</b>	<b>\$146,258</b>	<b>1,480,869</b>
<b>Fund equity and other credits</b>						
Investments in general fund assets	-	-	700,000	-	700,000	783,202
<b>Fund balances -</b>						
Unreserved - undesignated	231,700	-	-	-	101,200	438,207
Reserved - prepaid expenditures	9,792	-	-	-	9,792	24,992
<b>Total fund balances</b>	<b>\$241,492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$111,000</b>	<b>\$463,209</b>
<b>Total fund equity and other credits</b>	<b>\$241,492</b>	<b>-</b>	<b>\$700,000</b>	<b>-</b>	<b>\$811,200</b>	<b>1,146,411</b>
<b>Total liabilities, fund equity and other credits</b>	<b>\$284,186</b>	<b>\$64,164</b>	<b>\$700,000</b>	<b>\$39,400</b>	<b>\$1,179,762</b>	<b>\$1,595,389</b>

The accompanying notes are an integral part of this statement.

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

**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget (Est. & P) and Actual**  
**Departmental Fund Type - General Fund**  
**For the Year Ended June 30, 2008**  
**With Comparative Actual Accounts for Year Ended June 30, 2007**

	2008		Variance - Favorable (Unfavorable)	2007 Actual
	Budget	Actual		
<b>Revenues</b>				
Licenses and permits	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Fees, charges and commissions -				
Court costs, fees and charges	63,000	98,711	35,711	54,637
Fees for recording legal documents	79,500	899,930	79,430	834,879
Fees for certified copies	40,000	40,448	448	35,531
Miscellaneous	109,294	109,234	(60)	11,190
Intergovernmental	187,000	196,268	9,268	199,150
<b>Total revenues</b>	<u>1,089,804</u>	<u>1,236,641</u>	<u>146,837</u>	<u>1,203,187</u>
<b>Expenditures</b>				
Current -				
Salaries	671,400	668,065	3,335	672,691
Employee benefits	189,000	194,979	(5,979)	194,000
Insurance	13,000	14,000	1,000	14,871
Operation and maintenance	114,150	88,275	25,875	118,000
Advertising	500	0	500	90
Utilities	4,000	3,129	871	10,655
Professional services	15,000	19,098	(4,098)	48,119
Miscellaneous	34,000	34,587	(587)	28,700
Police jury expenditures	11,000	19,625	(8,625)	57,770
Capital expenditures -				
Capital outlay	15,000	14,200	800	28,128
Debt service -				
Principal	2,700	2,600	100	2,600
Interest	1,000	1,600	(600)	200
<b>Total expenditures</b>	<u>1,168,650</u>	<u>1,218,069</u>	<u>148,581</u>	<u>1,221,118</u>
<b>Excess of revenues over expenditures</b>	21,154	67,572	46,418	81,069
<b>Other financing sources:</b>				
Proceeds from capital lease	33,348	33,348	-	-
<b>Excess of revenues and other financing sources over expenditures</b>	43,002	64,114	21,112	81,069
<b>Fund balance, beginning</b>	643,600	643,600	-	661,000
<b>Fund balance, ending</b>	<u>\$ 486,602</u>	<u>\$ 711,234</u>	<u>\$ 224,632</u>	<u>\$ 742,069</u>

The accompanying notes are an integral part of this statement.

VERMILION PARISH CLERK OF COURT  
Mottville, Louisiana

Notes to Financial Statements

(C) Summary of Significant Accounting Policies

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, a 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. A Clerk of Court is elected for a term of four years.

The accounting and reporting policies of the Vermilion Parish Clerk of Court conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:313 and to the industry audit guide, *Audit of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

As the governing authority of the Parish, the reporting purposes, the Vermilion Parish Police Jury is the financial reporting entity for Vermilion Parish. The financial reporting entity consists of the primary government (Police Jury), organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that inclusion 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. The criteria include:

- 1) Appointing a voting majority of an organization's governing body, and
- 2) The ability of the Police Jury to impose its will on that organization and/or
- 3) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
- 4) Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
- 5) 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.

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

**Notes to Financial Statements (Continued)**

Because the Police 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.

**B. Fund Accounting**

The accounts of the Clerk of Court 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, resources and expenditures. Revenues are accounted for in these individual funds based upon the purpose 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:

**Governmental Fund -**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:331, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk of Court'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.

**Fiduciary Funds -**

**Agency Funds**

The Advance Deposit, Registry of Court and Non-Support Agency Funds are used to account for assets held as an agent for individuals, etc. Agency funds are carried in nature (no net asset liabilities) and do not involve measurement of results of operations.

**C. 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 refers to the timing of the measurements made, regardless of the measurement focus applied.

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Notes to Financial Statements (Continued)

The Clerk of Court's records are maintained on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual 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. Expenditures are recorded when the related fund liability is incurred.

These revenues susceptible to accrual are recordings, cancellations, mortgage certificates, certified copies, court attendance, interest earned on interest-bearing deposits, and criminal costs.

Substantially all other revenues are recorded when received.

D. Budgetary and Budgetary Accounting

The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared and submitted to the Clerk of Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Dodged amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court. Such amendments were not material in relation to the original appropriations.

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Memo to Financial Statements (Continued)

**E. Fixed Assets and Long-Term Liabilities**

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 council 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 historical cost if historical cost is not available. Estimated amounts are immaterial in relation to total fixed assets.

Long-term liabilities directly associated with and expected to be paid from the General Fund with current available resources are accounted for in the General Fund. All other long-term liabilities are accounted for in the general long-term debt account group.

The account group is not a "fund". It is concerned only with the maintenance of financial position, not with measurement of results of operations.

**F. Interest-Bearing Deposits**

Interest-bearing deposits are stated at cost, which approximates market.

**G. Bad Debts**

Uncollectible accounts due the parish 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 accounts receivable was made due to immateriality at June 30, 2001.

**H. Vacation and Personal Leave**

Employees of the Clerk of Court's office earn 1 to 20 days of leave each year depending on length of service. Such leave is to be used for vacation, sickness, or emergencies. Employees are allowed to carryover annual sick leave to the following year. Due to the uncertainty of the actual amounts which will be paid for annual leave, no accruals have been made for such amounts.

**I. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Clerk of Court as an extension of formal budgetary integration in the funds.

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

**Notes to Financial Statements (Continued)**

**3. Memorandum Only - Total Columns**

Total columns on financial 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 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.

**(2) Cash and Interest-Bearing Deposits**

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 United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2001, the Clerk of Court has cash and cash equivalents (bank balances) totaling \$1,180,812 as follows:

	Governmental Fund Type	Fiduciary Fund Type	Total
Cash	\$ 425	\$ -	\$ 425
Demand deposits	779	280,253	281,032
Money market accounts and savings accounts	<u>129,873</u>	<u>310,126</u>	<u>439,999</u>
<b>Total</b>	<b><u>\$ 1,430,877</u></b>	<b><u>1,690,379</u></b>	<b><u>\$3,121,256</u></b>

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. 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. The following is a summary of deposit balances (bank balances) at June 30, 2001, and the related federal insurance and pledged securities:

Bank balances	<u>\$1,211,272</u>
Federal insurance	\$ 431,813
Pledged securities (Category 3)	<u>539,253</u>
<b>Total federal insurance and pledged securities</b>	<b><u>\$1,211,272</u></b>

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

**Notes to Financial Statements (Continued)**

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered unaffiliated (Category 3) Louisiana Revised Statute 39:1239 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

**(9) Interfund Receivables and Payables**

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ -	\$ 41,215
Advanced Deposit Fund	41,215	-
	<u>\$ 41,215</u>	<u>\$ 41,215</u>

**(10) Circumstantial Assets**

A summary of changes in general fixed assets follows:

	<u>Balance</u>		<u>Balance</u>
	<u>July 1, 2000</u>	<u>Additions</u>	<u>June 30, 2001</u>
		<u>Deductions</u>	
Communications equipment	\$ 2,354	\$ 12,348	\$ 14,702
Computer equipment	302,451	3,190	309,641
Microfilm	147,429	-	147,429
Office	234,610	1,752	236,362
Recreation equipment	428	-	428
<b>Total</b>	<b><u>\$ 687,222</u></b>	<b><u>\$ 16,390</u></b>	<b><u>\$ 703,612</u></b>

Included in the above ending balance at June 30, 2001 are assets acquired through capital leases, as follows:

**Capital leases included in Fixed Asset listing:**

Communications equipment	\$ 12,348
Computer equipment	147,342
Microfilm equipment	69,087
Office equipment	7,146
	<b><u>\$ 235,923</u></b>

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Notes to Financial Statements (Continued)

(9) Pension Plan

**Plan Description.** - The Vermilion Parish Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (Retirement System), a non-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 11:1301 - 1348 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 Birchmore Ave., Suite B-1, Baton Rouge, Louisiana 70818.

**Funding Policy.** - Plan members are required to contribute 8.12% of their annual covered salary and the Vermilion Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 18.0% 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, 2001, 2008, and 1999 were \$63,371, \$63,612, and \$60,863, respectively.

(10) Deferred Compensation Plan

The Vermilion Parish Clerk of Court offers its employees participation in the Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with the Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all Clerk of Court's employees, permits the employee to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

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

**Notes to Financial Statements (Continued)**

**(7) Changes in Agency Fund Balances**

A summary of changes in agency fund unvested deposits follows:

	June 30, 2021			Unvested Deposits at End of Year
	Unvested Deposits at Beginning of Year	Additions	Reductions	
<b>Agency Funds:</b>				
Advance Deposit	\$ 275,268	\$ 858,603	\$ 843,182	\$ 290,711
Registry of Court	1,044,348	345,585	1,888,832	301,113
Non-Support	<u>18,817</u>	<u>32,621</u>	<u>31,517</u>	<u>18,271</u>
<b>Totals</b>	<u>\$1,338,433</u>	<u>\$1,236,809</u>	<u>\$1,953,531</u>	<u>\$ 610,095</u>

**(8) 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.

**(9) Changes in General Long-Term Obligations**

During the year ended June 30, 2021, the following changes occurred in liabilities reported in the long-term debt account group:

Long-Term Debt Payable (capital lease) at June 30, 2020	\$ 731
Additional debt acquired	22,348
Debt retired - General fund	<u>2,646</u>
Long-Term Debt Payable (capital lease) at June 30, 2021	<u>\$ 23,333</u>

VERMILION PARISH CLERK OF COURT  
Mandeville, Louisiana

Notes to Financial Statements (Continued)

000 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 \$20,433 as June 30, 2001. The following is a schedule of future minimum lease payments under capital leases, together with the net present value of the minimum lease payments as of June 30, 2001.

<u>Year Ending June 30,</u>	
2002	\$ 6,116
2003	6,116
2004	6,116
2005	6,353
2006 and thereafter	<u>2,947</u>
Total minimum payments required	27,699
Less: Amount representing interest at the incremental borrowing rate of interest	<u>6,664</u>
Present value of minimum capital lease payments	<u>\$21,035</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, by years, of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 2001.

<u>Year Ending June 30,</u>	<u>Amount</u>
2002	\$ 5,734
2003	5,736
2004	1,999
2005	<u>1,418</u>
Total minimum payments required	<u>\$14,887</u>

VERMILION PARISH CLERK OF COURT  
Abbeville, Louisiana

Notes to Financial Statements (Continued)

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

Certain operating expenditures of the Clerk's office are paid by the Vermilion Parish Police Jury and are included in the accompanying financial statements. These expenditures are summarized as follows:

Book binding	\$14,943
Supplies - Microfilm	802
Supplies	7,984
Purchase of Equipment	25,889
Maintenance	<u>24,015</u>
	<u>\$73,633</u>

12) Litigation

There is no litigation pending against the Clerk as June 30, 2001.

## SUPPLEMENTAL INFORMATION

**SCHEDULES OF INDIVIDUAL FUNDS**

## 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

Comparative Balance Sheet  
 June 30, 2004 and 2003

ASSETS	<u>2004</u>	<u>2003</u>
Cash and bank equivalents	\$ 130,571	\$ 462,903
Receivables	41,667	34,353
Prepaid expenditures	6,512	24,943
Due from others	<u>3,151</u>	<u>788</u>
Total assets	<u>\$ 181,901</u>	<u>\$ 523,987</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ 11,252	\$ 31,504
Payroll taxes payable	360	136
Due to other funds	<u>41,232</u>	<u>47,384</u>
Total liabilities	<u>\$ 52,844</u>	<u>\$ 79,024</u>
Fund balance:		
Unreserved, undesignated	\$ 11,613	\$ 11,217
Reserved, prepaid expenditures	<u>6,782</u>	<u>36,842</u>
Total fund balance	<u>\$ 18,395</u>	<u>\$ 47,059</u>
Total liabilities and fund balance	<u>\$ 71,239</u>	<u>\$ 126,083</u>

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

**Statement of Revenues - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2008**  
**With Comparative Actual Amounts for Year Ended June 30, 2009**

	2008		Variance - Favorable/ (Unfavorable)	2009 Actual
	Budget	Actual		
<b>Licenses and permits</b>				
Marriage licenses	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Passport fees	5,000	3,933	(1,067)	3,933
<b>Total licenses and permits</b>	<u>10,000</u>	<u>8,933</u>	<u>(1,067)</u>	<u>8,933</u>
<b>Fees, charges and commissions</b>				
Court cost, fees and charges -				
Criminal costs	18,000	18,203	(203)	18,170
Court administration reporting	11,800	11,820	20	10,000
Other	27,000	28,643	(1,643)	28,000
<b>Total court costs, fees and charges</b>	<u>56,800</u>	<u>58,717</u>	<u>(1,917)</u>	<u>56,170</u>
<b>Fees for recording legal documents</b>				
Recordings	170,000	180,280	10,280	169,007
Cancellations	2,000	1,755	(245)	2,004
Mortgages on title	20,000	20,346	346	19,833
Bills and encumbrances	170,000	170,343	343	429,203
<b>Total fees for recording legal documents</b>	<u>462,000</u>	<u>472,724</u>	<u>10,724</u>	<u>619,047</u>
<b>Capitalized copies</b>	40,000	40,445	445	39,711
<b>Intergovernmental</b>				
Appropriation from Police Jury	81,200	81,200	-	81,815
Federal grant - non-support	100,000	100,000	0	100,000
<b>Total intergovernmental</b>	<u>181,200</u>	<u>181,200</u>	<u>0</u>	<u>181,815</u>
<b>Miscellaneous</b>				
Interest earned	14,000	11,820	2,180	14,000
Clerks supplement	10,000	10,500	(500)	10,500
Fax fees	3,000	3,700	700	3,100
Copy card fees	100,000	100,200	200	107,500
Other	1,000	1,480	480	100
<b>Total miscellaneous</b>	<u>128,000</u>	<u>127,700</u>	<u>300</u>	<u>125,100</u>
<b>Total revenues</b>	<u>\$ 1,100,000</u>	<u>\$ 1,216,140</u>	<u>\$ 116,140</u>	<u>\$ 1,200,180</u>

**WILMINGTON PARISH CLERK OF COURT**  
*Abbeville, Louisiana*  
**General Fund**

**Statement of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2004**  
**With Comparative Actual Amounts for Year Ended June 30, 2003**

	2004		Variance - Favorable/ Unfavorable	2003 Actual
	Budget	Actual		
<b>Expenditures:</b>				
<b>Salaries -</b>				
Clerk	\$ 86,400	\$ 81,491	\$ 4,909	\$ 86,491
Deputies	665,000	566,774	(98,226)	566,781
Others	13,000	9,528	-3,472	14,813
<b>Total salaries</b>	<u>764,400</u>	<u>657,793</u>	<u>-106,607</u>	<u>672,085</u>
<b>Employee benefits -</b>				
Pension fund	45,000	61,775	(16,775)	65,612
Payroll tax	6,000	7,699	(1,699)	6,000
Deferred Compensation	18,000	18,734	(734)	-
Hospitalization insurance	305,000	182,900	(122,100)	82,558
<b>Total employee benefits</b>	<u>374,000</u>	<u>271,108</u>	<u>-102,892</u>	<u>154,180</u>
<b>Insurance -</b>				
Deputy liability insurance	500	774	-274	576
Errors and omissions insurance	10,500	9,477	1,023	7,202
Fire and casualty insurance	800	804	-4	1,848
Workers' compensation	4,500	4,596	-96	5,878
<b>Total insurance</b>	<u>16,300</u>	<u>15,651</u>	<u>649</u>	<u>14,504</u>
<b>Operation and maintenance -</b>				
<b>Office:</b>				
Supplies	17,500	9,813	7,687	17,738
Printing	3,000	6,871	(3,871)	6,482
Postage/fees run	14,000	16,284	(2,284)	13,824
Miscellaneous	8,000	84	7,916	522
E-mail - microfilm storage	550	1,877	(1,327)	882
Telephone	10,000	14,286	(4,286)	9,888
Fax phone expenses	3,000	1,875	1,125	3,122
Equipment - maintenance	13,000	16,760	(3,760)	14,898
Equipment - trial	8,000	3,896	4,104	9,500
Self care - maintenance	25,000	21,725	3,275	16,688
Supplies - computer	8,000	6,280	1,720	11,200
Supplies - miscellan	-	251	(251)	16,087
Supplies - semi-egg rent	1,500	811	689	5,158
<b>Total operations and maintenance</b>	<u>114,150</u>	<u>108,273</u>	<u>5,877</u>	<u>141,602</u>

(continued)

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

**Statement of Expenditures - Budget (2008) Referred Actual (Continued)**  
**For the Year Ended June 30, 2008**  
**With Comparative Actual Amount for Year Ended June 30, 2007**

	2008		Variance - Favorable - (Unfavorable)	2007 Actual
	Budget	Actual		
<b>Advertising -</b>				
General	-	175	(175)	-
Public notice	100	500	(400)	100
<b>Total Advertising</b>	<u>100</u>	<u>675</u>	<u>(575)</u>	<u>100</u>
<b>Automobile -</b>				
Rental	1,000	4,400	(3,400)	7,000
Operating and maintenance	1,000	260	740	1,000
Insurance	800	500	300	1,000
<b>Total automobile</b>	<u>2,800</u>	<u>5,160</u>	<u>(2,360)</u>	<u>9,000</u>
<b>Professional services -</b>				
Accounting	11,000	14,004	(3,004)	14,500
Legal	1,000	1,210	(210)	100
Miscellaneous	-	480	(480)	-
Programming	2,000	1,450	550	11,000
<b>Total professional services</b>	<u>16,000</u>	<u>17,144</u>	<u>(1,144)</u>	<u>25,600</u>
<b>Intermediaries -</b>				
Assistant clerk	3,400	1,000	2,400	3,400
Clerk's supplemental compensation fund	10,000	10,000	-	10,000
Deputy notaries	10,000	10,000	-	10,000
Subscriptions	30	44	(14)	30
Travel and transportation costs	4,500	6,371	(1,871)	3,700
Other	1,000	31	969	1,000
<b>Total intermediaries</b>	<u>18,930</u>	<u>27,446</u>	<u>(8,516)</u>	<u>28,130</u>
<b>Public jury expenditures -</b>				
Book binding	10,000	10,000	-	9,000
Photocopying	1,000	800	200	100
Maintenance of equipment	21,000	20,000	1,000	20,000
Purchase of supplies	1,000	7,000	(6,000)	1,000
Purchase of equipment	30,000	20,000	10,000	-
<b>Total public jury expenditures</b>	<u>73,000</u>	<u>68,600</u>	<u>4,400</u>	<u>50,100</u>

(continued)

**YORKLICH PARISH CLERK OF COURT**  
 Metairie, Louisiana  
 General Fund

**Statement of Expenditures - Budget (GAAP Basis) and Actual (Continued)**  
**For the Year Ended June 30, 2001**  
**With Comparative Actual Amounts for Year Ended June 30, 2000**

	<u>2001</u>		Variance - Favorable (Unfavorable)	<u>2000</u> Actual
	Budget	Actual		
<b>Capital expenditures :</b>				
Computer equipment	21,548	20,558	990	11,500
Office equipment	1,000	1,152	1,152	6,800
<b>Total capital expenditures</b>	<u>21,548</u>	<u>21,710</u>	<u>6,800</u>	<u>20,118</u>
<b>Debt Service :</b>				
Principal - capital lease	1,700	1,608	94	1,600
Interest - capital lease	1,000	1,688	(688)	788
<b>Total debt service</b>	<u>1,700</u>	<u>4,358</u>	<u>(594)</u>	<u>1,248</u>
<b>Total expenditures</b>	<u>\$1,201,048</u>	<u>\$1,200,548</u>	<u>\$17,668</u>	<u>\$1,111,118</u>

## AGENCY FUNDS

### **Advance Deposit Fund -**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:342, is used to account for advance deposits on costs filed by litigants. The advances are refundable to the litigants after all costs have been paid.

### **Registry of Court Fund -**

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:473, is used to account 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.

### **Non-Support Fund**

The Non-Support Fund as provided by Louisiana Revised Statute 13:345, accounts for the collection and disbursements of fees in criminal cases that have been sent by the Department of Social Services.

**VERDELLION PARISH CLERK OF COURT**  
**Ahmedville, Louisiana**  
**Agency Funds**

Comparative Balance Sheet

June 30, 2004

With Comparative Totals for June 30, 2003

	Advance Deposit	Registry of Court	Non Support	Totals	
				2004	2003
<b>ASSETS</b>					
Cash	\$271,478	\$383,112	\$15,771	\$660,369	\$ 880,397
Investments	-	-	-	-	188,910
Due from other funds	<u>41,252</u>	<u>-</u>	<u>-</u>	<u>41,252</u>	<u>47,100</u>
<b>Total assets</b>	<b><u>\$312,730</u></b>	<b><u>\$383,112</u></b>	<b><u>\$15,771</u></b>	<b><u>\$641,604</u></b>	<b><u>\$1,029,407</u></b>
<b>LIABILITIES</b>					
<b>Unsettled balances:</b>					
Civil suits	\$261,548	\$ -	\$ -	\$261,548	\$ 261,697
Due to agencies	36,571	-	-	36,571	36,371
Registry of the court	-	187,112	-	187,112	1,844,188
Non support	<u>-</u>	<u>-</u>	<u>15,771</u>	<u>15,771</u>	<u>18,042</u>
<b>Total liabilities</b>	<b><u>\$298,119</u></b>	<b><u>\$187,112</u></b>	<b><u>\$15,771</u></b>	<b><u>\$491,604</u></b>	<b><u>\$1,379,407</u></b>

**VERMILION PARISH CLERK OF COURT**  
**Adm. & Inv. Activities**  
**Agency Funds**

**Comparing Schedule of Collections, Distributions, and Unsettled Balances**  
**For the Year Ended June 30, 2009**  
**With Comparative Totals for Year Ended June 30, 2008**

	Admin Deposit	Registry of Court	Fee Support	Totals	
				2009	2008
<b>Collections:</b>					
Deposits in civil suits	\$776,833	\$ -	\$ -	\$ 776,833	\$ 879,896
Deposits in non-support suits	-	-	57,871	57,871	26,961
Security bond deposits	12,167	-	-	12,167	7,980
Deposits by order of the court	-	521,294	-	521,294	572,670
Interest earnings	-	22,624	-	22,624	38,681
<b>Total collections</b>	<b>889,000</b>	<b>543,918</b>	<b>57,871</b>	<b>1,490,789</b>	<b>1,526,288</b>
<b>Distributions:</b>					
Payments by order of the court	-	1,088,632	-	1,088,632	262,737
Refund of deposits	319,839	-	-	319,839	217,234
Fees transferred to general fund	378,629	-	28,117	406,746	408,734
Advanced deposits & fees transferred to state	-	-	-	-	87,833
Sheriff's fees - local	52,236	-	2,612	54,848	51,730
Sheriff's fees - other parishes	48,230	-	1,687	49,917	48,123
Other fees	238	-	111	349	497
Commissioners of Insurance - report fee	382	-	-	382	343
Court reporter fees	1,872	-	-	1,872	730
Attorney fees	3,849	-	-	3,849	7,891
Courtroom fees	780	-	-	780	-
Secretary of state fees	5,645	-	-	5,645	6,418
Court of appeal fees	1,612	-	-	1,612	3,645
Witness fees	683	-	-	683	3,434
Law library fees	6,267	-	-	6,267	6,234
Judge support compensation fee	22,794	-	-	22,794	24,634
Judicial costs	21,140	-	-	21,140	22,990
Payments in pillow pay	77,628	-	-	77,628	88,868
<b>Total distributions</b>	<b>863,152</b>	<b>1,088,632</b>	<b>27,817</b>	<b>1,979,601</b>	<b>1,224,495</b>
	43,440	(737,667)	3,794	(647,893)	301,793
<b>Unsettled balances, beginning</b>	<b>373,268</b>	<b>1,844,108</b>	<b>38,007</b>	<b>1,328,434</b>	<b>1,229,118</b>
<b>Unsettled balances, ending</b>	<b>1,018,776</b>	<b>1,056,441</b>	<b>113,771</b>	<b>1,988,988</b>	<b>2,458,659</b>

**COMPLIANCE  
AND  
INTERNAL CONTROL**

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Todd Dore  
Vermilion Parish Clerk of Court  
Abbeville, Louisiana

We have audited the general purpose financial statements of the Vermilion Parish Clerk of Court, a component unit of the Vermilion Parish Government, as of and for the year ended June 30, 2006, and have issued our report thereon dated August 17, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Vermilion Parish Clerk of Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, notwithstanding that such tests have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as Item 01-3(C). We also noted a certain immaterial instance of noncompliance that we have reported to the Vermilion Parish Clerk of Court, in a separate letter dated August 17, 2006.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Vermilion Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters relating to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Vermilion Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as Item 01-1(C).

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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 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the Vermilion Parish Clerk of Court's management, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

***Koffler, Champagne, Strain & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
August 13, 2011



FEDERATION POLICE CLUBS OF CANADA

AMERIS, Section

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan (continued)  
Transmitted Jan 15, 2007

Fiscal Year Finding Number Account Code	Description of Finding	Corrective Action Plan	Completion Action Required	Date of Current Review	Independent Compliance Date
PRIOR YEAR REVISIONS -					
Budget Control					
99-1 (03)	The 2006-07 budget shows:				
Compliance					
99-2 (01)	See Item 99-1(03) above.				
99-3 (01)	During the month of the finding, Fund 11 was audited for public funds received in 2006 for an officer party. This is in violation of Article 17 (article 17 of the Constitution/Codebook).	F1	The current administration will identify expenditures in December that they are not in violation of Codebook 1111.	April 2006, Check of Code	2006/01
99-4 (01)	The November 2006 audit was in violation of LHM-4.5. 20,000.00 in the 2006-07 budget was not made available for public expenditure in Item 15 - Other prior to the beginning of the budget year.	F1	The current administration has taken necessary steps to ensure compliance in compliance with all laws affecting budgeting as required by LHM- 4.5, 20,000.00.	April 2006, Check of Code	2006/01

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## MANAGEMENT LETTER

The Honorable Todd Dora,  
Verdehan Parish Clerk of Court  
Abbeville, Louisiana

During our audit of the general purpose financial statements of the Verdehan Parish Clerk of Court as of and for the year ended June 30, 2001, we noted a certain area in which improvement may be desirable.

A formal written travel policy should be adopted and included in the Verdehan Parish Clerk of Courts policy manual.

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 recommendations, please feel free to contact us.

**Kolder, Champagne, Slaven & Company, LLC**  
Certified Public Accountants

Abbeville, Louisiana  
August 13, 2001

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