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INDEPENDENT AUDITOR'S REPORT

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 1996**

Prepared by

McRight & Associates
Certified Public Accountants
Baton Rouge, Louisiana

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 **MAR 05 1997**

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INDEPENDENT AUDITOR'S REPORT

Honorable Carl Broussard
Cameron Parish Clerk of Court
Cameron, Louisiana

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

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Cameron Parish Clerk of Court, Cameron, Louisiana, as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Cameron Parish Clerk of Court, Cameron, Louisiana. 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 20, 1996, on our consideration of the Cameron Parish Clerk of Court's internal control structure and a report dated December 20, 1996, on its compliance with laws and regulations.

McRymond Associates

Baton Rouge, Louisiana
December 20, 1996

CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
JUNE 30, 1996

A S S E T S

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>
	<u>General Fund</u>	<u>Agency Funds</u>
Cash (Note 5)	\$ 38,730	\$ 210,823
Investments, at cost (Note 4)	76,814	100,000
Accounts Receivable (Note 3)	15,916	-
Other Debits		
Equipment (Note 2)	-	-
	<hr/>	<hr/>
Total Assets	\$ 131,460	\$ 310,823
	<hr/> <hr/>	<hr/> <hr/>

L I A B I L I T I E S A N D F U N D E Q U I T Y

Liabilities:		
Accounts Payable	\$ 1,443	\$ -
Unsettled Deposits (Note 6)	-	\$ 310,823
Compensated Absences		
	<hr/>	<hr/>
Total Liabilities	1,443	310,823
	<hr/>	<hr/>
Fund Equity:		
Investment in General Fixed Assets	-	-
Fund Balance:		
Unreserved - Undesignated	\$ 130,017	-
	<hr/>	<hr/>
Total Fund Equity	130,017	<hr/>
	<hr/>	<hr/>
Total Liabilities and Fund Equity	\$ 131,460	\$ 310,823
	<hr/> <hr/>	<hr/> <hr/>

The accompanying notes are an integral part of this statement

<u>Account Group</u>		<u>Total (Memorandum Only)</u>
<u>General Fixed Assets</u>	<u>General L-T Debt</u>	<u>1996</u>
\$ -	\$ -	\$ 249,553
-	-	176,814
-	-	15,916
-	-	-
<u>92,961</u>		<u>92,961</u>
<u>\$ 92,961</u>	<u>-</u>	<u>\$ 535,244</u>
\$ -		\$ 1,443
-		310,823
-	-	-
<u>-</u>	<u>-</u>	<u>\$ 312,266</u>
92,961		92,961
-		130,017
<u>92,961</u>		<u>222,978</u>
<u>\$ 92,961</u>	<u>-</u>	<u>\$ 535,244</u>

CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1996

<u>REVENUES</u>	<u>1996</u>
Licenses and Permits:	
Marriage Licenses	\$ <u>1,625</u>
Charge for Services:	
Recordings	186,667
Cancellations	3,173
Mortgage Certificates	2,373
Copies	36,324
Court Attendance	1,260
Suits & Successions	122,529
Criminal Fees	41,982
Election Fees	<u>8,384</u>
	<u>402,692</u>
Other Revenue:	
Interest	17,567
Clerk's Supplement	9,927
	<u>27,494</u>
Total Revenue	<u>431,811</u>

The accompanying notes are an integral part of this statement.

CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND
BALANCE - GENERAL FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 1996

	<u>1996</u>
<u>EXPENDITURES</u>	
Current Operating:	
General:	
Salaries	
Clerk	50,789
Deputies	209,672
Other	11,949
Insurance Benefits	37,642
Retirement Benefits	30,452
Supplies	
Office	6,718
Auto	
Dues & Subscriptions	2,407
Insurance Other	3,949
Postage	3,088
Telephone	7,687
Professional Services	31,896
Equipment Repairs & Maint.	5,291
UCC Fees	1,560
Election Expense	8,208
Expense Allowance	5,079
Travel	9,628
Marriage License	808
Filing Fees	2,542
All Other	29
Capital Outlay	5,602
	\$ 434,996
Total expenditures	
Excess of revenues over (under)	
expenditures	(3,185)
Fund balance at beginning of year	133,202
Fund balance at end of year	\$ 130,017

The accompanying notes are an integral part of this statement

CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND
BALANCE - GENERAL FUND - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 1996

<u>REVENUES</u>	<u>Actual</u>	<u>Budget</u>	Variance Over <u>(Under)</u>
Licenses and Permits:			
Marriage Licenses	\$ 1,625	\$ 1,650	\$ (25)
Charge for Services:			
Recordings	186,667	154,000	32,667
Cancellations	3,173	5,400	(2,227)
Mortgage Certificates	2,373	3,900	(1,527)
Copies	36,324	57,250	(20,926)
Court Attendance	1,260	1,500	(240)
Suits & Successions	122,529	111,000	11,529
Criminal Fees	41,982	47,500	(5,518)
Election Fees	<u>8,384</u>	<u>10,000</u>	<u>(1,616)</u>
	<u>402,692</u>	<u>390,550</u>	<u>12,142</u>
Other Revenue:			
Interest	17,567	13,750	3,817
Clerk's Supplement	9,927	9,927	
	<u>27,494</u>	<u>23,677</u>	<u>3,817</u>
 Total Revenue	 <u>431,811</u>	 <u>415,877</u>	 <u>15,934</u>

The accompanying notes are an integral part of this statement

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND
BALANCE - GENERAL FUND - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 1996**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<u>EXPENDITURES</u>			
Current Operating:			
General:			
Salaries			
Clerk	50,789	50,787	(2)
Deputies	209,672	210,000	328
Other	11,949	12,000	51
Insurance Benefits	37,642	38,000	358
Retirement Benefits	30,452	30,000	(452)
Supplies			
Office	6,718	8,000	1,282
Auto		-	
Dues & Subscriptions	2,407	2,500	93
Insurance Other	3,949	4,000	51
Postage	3,088	3,000	(88)
Telephone	7,687	7,800	113
Professional Services	31,896	32,000	104
Equipment Repairs & Maint.	5,291	5,500	209
UCC Fees	1,560	1,750	190
Election Expense	8,208	8,250	42
Expense Allowance	5,079	5,079	
Travel	9,628	9,600	(28)
Marriage License	808	849	41
Filing Fees	2,542	2,500	(42)
All Other	29	-	(29)
Capital Outlay	5,602	5,500	(102)
	<hr/>	<hr/>	<hr/>
Total expenditures	434,996	437,115	2,119
Excess of revenues over (under) expenditures	(3,185)	(21,238)	18,053
Fund balance at beginning	<u>133,202</u>	<u>133,202</u>	-0-
Fund balance at end of year	<u><u>130,017</u></u>	<u><u>111,964</u></u>	<u><u>18,053</u></u>

The accompanying notes are an integral part of this statement

CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

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

1. Summary of Significant Accounting Policies

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Cameron parish Police Jury is the financial reporting entity for Cameron parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

- a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
 3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury's financial statements would be misleading if data of the Clerk of Court is not included because of the nature or significance of the relationship, the clerk of court was determined to be a component unit of the Cameron 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 the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

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

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

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

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

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and accounts for the operations of the clerk's office. 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 Registry of Court Agency Funds account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

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

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

Revenues

Revenues are recorded in the period in which they are earned.

Expenditures

Expenditures are recorded in the period in which the goods or services are received.

E. BUDGET PRACTICES

The proposed budget for the year ending June 30, 1996 was made available for public inspection at the clerk's office on May 10, 1995. The proposed budget, prepared on the GAAP basis of accounting, was published in the official journal 15 days before the public hearing. The budget hearing was held at the clerk's office on May 25, 1995. The budget is legally adopted and amended, as necessary, by the clerk. Each year, when the next years budget is prepared the current budget is amended and published along with the proposed budget for the next year. All appropriations lapse at year end.

Formal budget integration is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. ENCUMBRANCES

The clerk of court does not use encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS
AND INVESTMENTS**

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

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

Under state law, the clerk of court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however if the original maturities are 90 days or less, they are classified as cash equivalents.

H. INVENTORY

Inventories are considered immaterial and are recorded at cost and recognized as an expenditure when purchased.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General Fixed assets provided by the police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

J. COMPENSATED ABSENCES

All full-time employees of the clerk of court's office earn vacation leave at a rate of 2 to 5 weeks each year, depending upon their length of service. Vacation leave must be used in the year earned. Sick leave is earned at a rate of one to one and one-half days per month, depending upon their length of service. Sick leave may be accumulated, and employees are paid for up to 30 days of sick leave upon retirement.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current year expenditure in the General Fund when the leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due. At June 30, 1996, the clerk of court did not have any long-term obligations outstanding.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific purpose.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

M. TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

At June 30, 1996, the clerk of court has cash and cash equivalents (book balances) totaling \$426,367 as follows:

Petty Cash	\$ 100
Interest-bearing demand deposits	249,453
Money market accounts	-0-
Time deposits	176,814
Total	<u>\$ 426,367</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1996, the clerk has \$426,367 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank (FASB Category 3).

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

CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

3. INVESTMENTS

At June 30, 1996, the clerk of court holds investments totaling \$175,612 as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Certificate of Deposit	\$ <u>176,814</u>	\$ <u>176,814</u>
Total	\$ <u>176,814</u>	\$ <u>176,814</u>

These investments are stated on the balance sheet at cost. The investments are in the name of the clerk and are held at the clerk's office. Because the certificates of deposit are in the name of the clerk and are held by the clerk or the clerk's agent, they are considered insured and registered Category 1, in applying the credit risk of GASB Codification Section 150.164.

4. RECEIVABLES

The receivables of \$15,916 at June 30, 1996, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Trade Receivable	\$ <u>15,916</u>
Total	\$ <u>15,916</u>

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

5. CHANGES IN GENERAL FIXED ASSETS

Changes in general fixed assets are summarized as follows:

	EQUIPMENT 1996
Balance - beginning	\$ 87,359
Additions	5,602
Deletions	-----
Balance - ending	\$ 92,961

6. PENSION PLAN

Plan Description. Substantially all employees of the Cameron Parish Clerk of court's office are members of the Louisiana Clerk of Court Retirement and Relief Fund System, a cost-sharing, multiple-employer defined pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana 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 per cent 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 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 and amended by state statute.

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

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, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (505)293-1162.

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Cameron Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.50 percent of annual covered payroll. Contributions to the system also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Cameron Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, 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 Cameron Parish Clerk of Courts contribution to the system for the years ending June 30, 1996 and 1995, were \$30,452 and \$25,816, respectively, equal to the required contributions for each year.

7. POSTRETIREMENT BENEFITS

The Cameron 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 employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's portion) as an expenditure when the monthly premiums are paid.

CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

8. COMPENSATED ABSENCES

At June 30, 1996, employees of the clerk of court did not have any accumulated and vested employee leave benefits, computed in accordance with GASB Codification Section C60.

9. LEASES

At June 30, 1996, the clerk of court did not have capital leases. The Clerk of court leases an automobile and office equipment under operating leases that can be canceled by the clerk.

10. CHANGES IN AGENCY FUND BALANCES

A Summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Agency funds:				
Advance Deposit	\$ 228,384	\$ 262,160	\$ 241,644	\$ 248,900
Registry of Court	1,062,865	24,639	1,025,581	61,923
	<u>\$1,291,249</u>	<u>\$ 286,799</u>	<u>\$1,267,225</u>	<u>\$ 310,823</u>

**CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

At June 30, 1996, the Cameron Parish Clerk of Court did not have any long-term obligations.

12. EXCESS FUND BALANCE

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1996, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

13. RELATED-PARTY TRANSACTIONS

There were no related-party transactions for the year ended June 30, 1996.

14. LITIGATION AND CLAIMS

At June 30, 1996, the Cameron Parish Clerk of Court is not involved in litigation and is not aware of any claims against the clerk.

15. EXPENDITURES OF THE CLERK OF COURT NOT INCLUDED IN THE FINANCIAL STATEMENTS

The Cameron Parish Police Jury provided the office space and utilities for the Clerk of Court for the year ended June 30, 1996. Expenditures for these items are not reflected in the accompanying financial statements.

SUPPLEMENTARY INFORMATION

**FINANCIAL STATEMENTS OF
INDIVIDUAL FUNDS**

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund as provided by Louisiana Revised Statute 13:842 accounts for advance deposits on suits 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 13:475, accounts for funds that have been ordered by the court to be held until judgement has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA

COMBINING BALANCE SHEET - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1996

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash and Equivalents	\$ 148,900	\$ 61,923	\$ 210,823
Investments, at cost	100,000		100,000
Total Assets	<u>\$ 248,900</u>	<u>\$ 61,923</u>	<u>\$ 310,823</u>
 <u>LIABILITIES</u>			
Unsettled deposits	<u>\$ 248,900</u>	<u>\$ 61,923</u>	<u>\$ 310,823</u>

The accompanying notes are an integral part of this statement

CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA

SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS
FOR THE YEAR ENDED JUNE 30, 1996

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	TOTAL
	-----	-----	-----
<u>UNSETTLED DEPOSIT AT BEGINNING OF YEAR</u>	\$ 228,384	\$1,062,865	\$1,291,249
<u>ADDITIONS</u>			
Deposits:			
Suits & Successions	257,309		257,309
Judgments		1,252	1,252
Interest earnings on investments	4,851	23,387	28,238
Total	----- 262,160	----- 24,639	----- 286,799
<u>DEDUCTIONS:</u>			
Clerk's costs	111,072		111,072
Settlements to litigants	69,058	1,025,581	1,094,639
Sheriff's fees	27,231		27,231
Other reductions	34,283		34,283
Total Reductions	----- 241,644	----- 1,025,581	----- 1,267,225
<u>UNSETTLED DEPOSITS AT END OF YEAR</u>	----- 248,900	----- 61,923	----- 310,823

The accompanying notes are an integral part of this statement

CAMERON PARISH CLERK OF COURT
CAMERON, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

There were no prior year audit findings to be reported on.

McRight & Associates

Certified Public Accountants

11817 Bricksome Ave., Suite E
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(504) 292-2041

L. Dalton McRight, CPA
Jeonette R. McRight, CPA

REPORT ON THE INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the general purpose financial statements of Cameron Parish Clerk of Court, Cameron, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 20, 1996.

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

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

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

McRight & Associates

Certified Public Accountants

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L. Dollon McRight, CPA
Jeonette R. McRight, CPA

COMPLIANCE REPORT BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

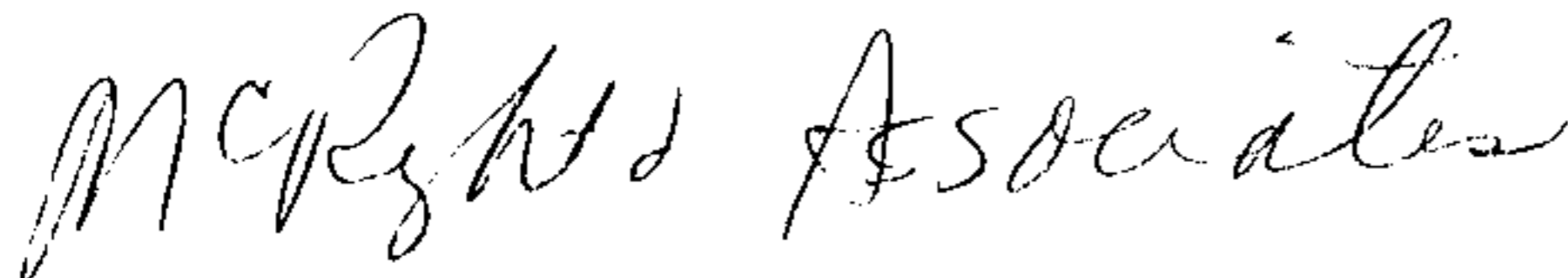
We have audited the general purpose financial statements of Cameron Parish Clerk of Court, Cameron, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 20, 1996.

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

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

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

This report is intended for the information of the Clerk, Management, and Legislative Auditor's office. However, this report is a matter of public record, and its distribution is not limited.



Baton Rouge, Louisiana
December 20, 1996