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INDEPENDENT AUDITOR'S REPORT

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

FINANCIAL STATEMENTS

JUNE 30, 1996

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

Release Date FEB 2 1997

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996
WITH SUPPLEMENTAL INFORMATION SCHEDULES

TABLE OF CONTENTS

Independent Auditor's Report.....1

General Purpose Financial Statements:

 Combined Balance Sheet - All Fund Types
 and Account Groups.....4

Governmental Funds:

 Statement of Revenues, Expenditures and
 Changes in Fund Balances - Governmental Funds..5

 Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget (GAAP Basis)
 and Actual - Governmental Funds.....6

 Notes to Financial Statements.....7

Supplemental Information Schedules

Fiduciary Funds:

 Combining Balance Sheet.....18

 Schedule of Changes in Unsettled
 Balances.....19

Special Reports of Independent Auditor

 Report on Compliance based on an Audit of the
 Component Unit Financial Statements
 performed in accordance with Government
 Auditing Standards.....21

 Report on Internal Control Structure in
 Accordance with Governmental Auditing
 Standards.....23

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INDEPENDENT AUDITOR'S REPORT

The Honorable Debbie D. Hudnall
East Feliciana Parish Clerk of Court
Clinton, Louisiana 70722

We have audited the accompanying general-purpose financial statements of the East Feliciana Parish Clerk of court, component unit of East Feliciana Parish, as of and for the year ended June 3, 1996, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the East Feliciana Parish Clerk of Court's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

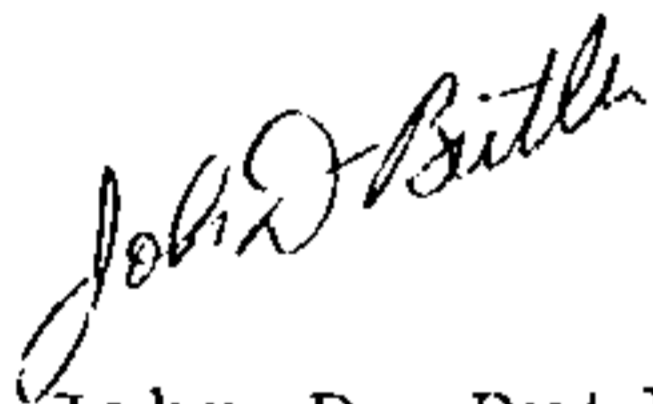
We conducted our audit in accordance with generally accepted auditing standards and government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial 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 component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Debbie D. Hudnall
December 5, 1996
page 2

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

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining and individual fund financial statements and schedule of changes in unsettled deposits listed in the Table of Contents are presented for purposes of additional analysis and not a required part of the component unit financial statements of the East Feliciana Parish Clerk of Court, Clinton, LA. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 5, 1996 on our consideration of the East Feliciana Parish Clerk of Court's internal control structure and a report dated December 5, 1996 on its compliance with laws and regulations.



John D. Butler & Co., APAC
December 5, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES & ACCOUNT GROUPS
JUNE 30, 1996

	<u>Gov't Funds</u>	<u>Fiduciary Funds</u>	<u>Account Groups</u>	<u>Total (Memorandum Only)</u>	
<u>ASSETS</u>	<u>General Fund</u>	<u>Agency Funds</u>	<u>General Fixed Assets</u>	<u>1996</u>	<u>1995</u>
Cash & Equivalents	\$144,529	\$813,590	\$ -0-	\$958,119	\$933,805
Receivables	9,718	-0-	-0-	9,718	5,943
Due from other funds	210	-0-	-0-	210	263
Due from other govt. units	675	-0-	-0-	675	675
Equipment	-0-	-0-	156,974	156,974	117,424
TOTAL ASSETS	155,132	813,590	156,974	1,125,696	1,058,110
=====					
<u>LIABILITIES & FUND EQUITY</u>					
Liabilities:					
Accounts Payable	2,023	-0-	-0-	2,023	4,706
Payroll Deductions Payable	1,093	-0-	-0-	1,093	3,800
Due to other funds	-0-	210	-0-	210	263
Due to other govt. units	1,010	-0-	-0-	1,010	-0-
Unsettled Deposits	-0-	813,380	-0-	813,380	792,385
Compensated Absences Payable	3,646	-0-	-0-	3,646	3,692
Total Liabilities	7,772	813,590	-0-	821,362	804,846
Fund Equity:					
Investment in General Fixed Assets	-0-	-0-	156,974	156,974	117,424
Fund Balance - Unreserved Undesignated	147,360	-0-	-0-	147,360	135,840
Total Equity	147,360	-0-	156,974	304,334	253,264
TOTAL LIABILITIES & FUND EQUITY	155,132	813,590	156,974	1,125,696	1,058,110
=====					

"The accompanying notes are an integral part of this statement."

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

<u>REVENUES</u>	<u>1996</u>	<u>1995</u>
Licenses and permits	\$ 2,545	\$ 2,235
Fees, Charges & Commissions for Services:		
Court costs, fees and charges	144,130	137,456
Fees for recording legal documents	105,974	98,775
Fees for certified copies of documents	47,996	38,219
Miscellaneous	21,817	13,109
Use of money & property - interest earnings	15,751	12,002
Other revenues	<u>10,834</u>	<u>11,499</u>
 Total Revenues	 349,047	 313,295
 <u>EXPENDITURES</u>		
General Government:		
Personal services & related benefits	213,809	201,734
Operating services	72,183	62,850
Materials & supplies	10,884	10,523
Travel & other charges	11,143	13,009
Capital outlay	<u>29,508</u>	<u>3,161</u>
 Total Expenditures	 <u>337,527</u>	 <u>291,277</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 11,520	 22,018
 <u>OTHER FINANCING SOURCES (USES)</u>	 <u>-0-</u>	 <u>-0-</u>
 EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	 11,520	 22,018
 FUND BALANCES AT BEGINNING OF YEAR	 <u>135,840</u>	 <u>113,822</u>
 FUND BALANCES AT END OF YEAR	 <u>147,360</u>	 <u>135,840</u>

"The accompanying notes are an integral part of this statement."

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP Basis) AND ACTUAL
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 1996

<u>REVENUES</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor- able)</u>
Licenses & permits	\$ 2,700	\$ 2,545	\$ (155)
Fees, Charges & Commissions for Services:			
Court costs, fees & charges	141,120	144,130	3,010
Fees for recording legal documents	102,000	105,974	3,974
Fees for certified copies	48,000	47,996	(4)
Miscellaneous	21,500	21,817	317
Use of money - interest earnings	15,600	15,751	151
Other revenues	<u>10,510</u>	<u>10,834</u>	<u>324</u>
Total Revenues	341,430	349,047	7,617
 <u>EXPENDITURES</u>			
General Government:			
Personal services & related benefits	212,942	213,809	(867)
Operating services	74,020	72,183	1,837
Materials & supplies	11,520	10,884	636
Travel & other charges	11,880	11,143	737
Capital outlay	<u>30,000</u>	<u>29,508</u>	<u>492</u>
Total Expenditures	<u>340,362</u>	<u>337,527</u>	<u>2,835</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,068	11,520	10,452
<u>OTHER FINANCING SOURCES (USES)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,068	11,520	10,452
FUND BALANCES AT BEGINNING OF YEAR	<u>135,840</u>	<u>135,840</u>	<u>-0-</u>
FUND BALANCES AT END OF YEAR	<u>136,908</u>	<u>147,360</u>	<u>10,452</u>

"The accompanying notes are an integral part of this statement."

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

INTRODUCTION

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the East Feliciana 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 East Feliciana Parish Policy Jury is the financial reporting entity for East Feliciana 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 East Feliciana Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and (a) the ability of the police jury to impose its will on that organization and/or (b) the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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 organization 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 East Feliciana 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.

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

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

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and accounts for the operations of the clerk's office.

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.

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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 modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues - Major revenues consist of court costs, fees, charges for recording legal documents and charges for certified copies of documents. Revenues are recognized when they become measurable and available as net current assets.

Expenditures - Major expenditures consist of salaries, computer rentals, office supplies, insurance and travel expenses. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

The proposed budget for the 1996 fiscal year was made available for public inspection at the clerk's office on June 18, 1995. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal at least ten days before the public hearing. The budget hearing was held at the clerk's office on June 19, 1995. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year end.

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

F. 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.

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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

G. FIXED ASSETS

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

H. COMPENSATED ABSENCES

The clerk of court has the following policy relating to vacation and sick leave:

Vacation leave - Employees receive ten (10) days vacation leave each year on the anniversary of their employment. Vacation leave is non-cumulative beyond the year in which it is earned. If an employee terminates at the end of the year, the employee will be paid for unused vacation leave earned.

Sick leave - Employees receive ten (10) days sick leave each year. Sick leave is non-cumulative, but employees are paid for unused sick leave at the end of the year at their regular salary rate. Sick leave is not paid upon termination.

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 leave is actually earned.

H. FUND EQUITY

Reserves - Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

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

The clerk of court has neither reserved or designated fund balances at June 30, 1996.

I. TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned 'Memorandum Only'

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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.

2. CASH AND CASH EQUIVALENTS

At June 30, 1996, the clerk of court had cash and cash equivalents (book balances) totaling \$958,119 as follows:

Petty cash	\$ 100
Interest-bearing demand deposits	129,627
Money market accounts	608,392
Time deposits	<u>220,000</u>
Total Cash & Equivalents	958,119 =====

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 \$958,019 in deposits (collected bank balances). These deposits are secured from risk by \$400,000 of federal deposit insurance and \$1,488,152 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

3. RECEIVABLES

The receivables of \$10,603 at June 30, 1996, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Agency Fund</u>	<u>Total</u>
Accounts	\$ 9,718	\$ -0-	\$ 9,718
Intergovernmental	<u>885</u>	<u>-0-</u>	<u>885</u>
Total	10,603	-0-	10,603

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance @ 7/1/95</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance @6/30/96</u>
Equipment	\$117,424	\$39,550	\$ -0-	\$156,974

5. PENSION PLAN

Substantially all employees of the East Feliciana Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief System, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 60 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 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.

The System issues an annual publicly available financial report

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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 (504) 293-1162.

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the East Feliciana 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 East Feliciana 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 East Feliciana Parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1995, and 1994, were \$18,347, \$15,554, and \$13,162, respectively, equal to the required contributions for each year.

6. OTHER POSTEMPLOYMENT BENEFITS

The East Feliciana 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 of the premiums) as an expenditure when the monthly premiums are due. The cost of retiree benefits totaled \$1,406 for the year ended June 30, 1996. Only one retiree is currently participating.

7. COMPENSATED ABSENCES

At June 30, 1996, employees of the Clerk of Court have accumulated and vested \$3,646 of employee leave benefits, computed in accordance with GASB Codification Section C60. As a result of the Clerk of Court's leave policy, this entire amount is recorded within the General Fund as a current liability.

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

8. LEASES

No capital leases exist as of June 30, 1996.

The clerk's office has an operating lease of the following nature:

An automobile lease that began January 13, 1996 consisting of 36 rental payments of \$469.61 with a residual payment of \$13,153.25.

The minimum annual commitments under this noncancelable operating lease is as follows:

<u>Fiscal Year</u>	<u>Amount</u>
6/30/96	\$ 2,817.66
6/30/97	5,635.32
6/30/98	5,635.32
6/30/99	<u>2,817.66</u>
Total	<u>16,905.96</u> =====

9. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	<u>Unsettled Deposits @ 7/1/95</u>	<u>Addition</u>	<u>Reduction</u>	<u>Unsettled Deposits @ 6/30/96</u>
Agency funds:				
Advance Deposit	\$188,496	\$214,957	\$198,464	\$204,989
Registry of Court	<u>603,889</u>	<u>33,583</u>	<u>29,081</u>	<u>608,391</u>
Total	\$792,385	\$248,540	\$227,545	\$813,380

10. 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 the General Fund's fund balance at June 30, 1996, did not exceed one-half of the revenues of the General Fund for the last year of the clerk's four-year term of office.

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

11. RELATED PARTY TRANSACTIONS

There were no related party transactions that came to our attention during our audit.

12. LITIGATION AND CLAIMS

At June 30, 1996, the clerk of court was not involved in litigation that would cause any monetary claims.

13. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICY JURY

Certain operating expenditures of the clerk's office are paid by the parish policy jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

Rent	\$ 600
Repairs & Maint	180
Utilities	<u>1,694</u>
Total	2,474
	=====

14. SUBSEQUENT EVENTS

There were no subsequent events at the audit report date that would materially affect the financial condition of the clerk of court.

SUPPLEMENTAL INFORMATION SCHEDULES

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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.

EAST FELICIANA PARISH CLERK OF COURT
 CLINTON, LOUISIANA

COMBINING BALANCE SHEET
 FIDUCIARY FUNDS - AGENCY FUNDS
 JUNE 30, 1996

	Advance Deposit Fund	Registry of Court Fund	Total
<u>ASSETS</u>			
Cash & cash equivalents	\$205,199	608,391	813,590
TOTAL ASSETS	205,199	608,391	813,590
=====			
<u>LIABILITIES</u>			
Due to other funds	210	-0-	210
Unsettled deposits	204,989	608,391	813,380
TOTAL LIABILITIES	205,199	608,391	813,590
=====			

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

SCHEDULE OF CHANGES IN UNSETTLED BALANCES
FIDUCIARY FUNDS - AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1996

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	\$188,496	\$603,889	\$792,385
ADDITIONS			
Deposits:			
Judgements		10,387	10,387
Interest earned		23,196	23,196
Suits & successions	214,957	-0-	214,957
Subtotal	403,453	637,472	1,040,925
REDUCTIONS			
Clerk's costs (transferred to General Fund)	122,875	267	123,142
Settlements to litigants	-0-	28,814	28,814
Attorney, curator & notary fees	2,041	-0-	2,041
Witnesses, appraisers, keepers	10,095	-0-	10,095
Stenographer's fees	1,852	-0-	1,852
Sheriff's fees	21,786	-0-	21,786
Other reductions	39,815	-0-	39,815
Total Reductions	198,464	29,081	227,545
UNSETTLED DEPOSITS AT END OF YEAR	204,989	608,391	813,380

REPORTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

The Honorable Debbie D. Hudnall
East Feliciana Clerk of Court
Clinton, Louisiana

We have audited the general purpose financial statements of the East Feliciana Parish Clerk of Court, Clinton, Louisiana, a component unit of East Feliciana Parish, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 5, 1996.

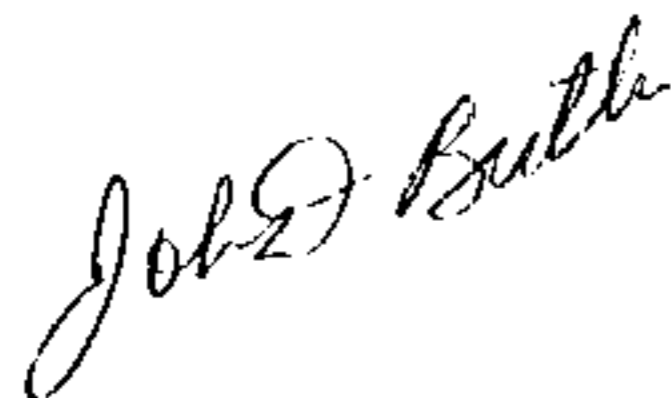
We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial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

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

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

Debbie D. Hudnall
December 5, 1996
page 2

This report is intended for the information of management and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

A handwritten signature in cursive script that reads "John D. Butler".

John D. Butler, CPA
December 5, 1996

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INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL STRUCTURE

The Honorable Debbie D. Hudnall
East Feliciana Parish Clerk of Court
Clinton, Louisiana

We have audited the general purpose financial statements of the East Feliciana Parish Clerk of Court, Clinton, Louisiana, a component unit of East Feliciana Parish, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 5, 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.

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

Debbie D. Hudnall
December 5, 1996
page 2

In planning and performing our audit of the general-purpose financial statements of the Clerk of Court East Feliciana Parish, 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



John D. Butler, CPA
December 5, 1996