

GRANT PARISH CLERK OF COURT
Colfax, Louisiana

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1996

	<u>General Fund</u>
<u>REVENUE</u>	
Licenses and permits	\$ 4,125
Fees, charges, and commissions for service	297,366
Interest earnings	6,466
Miscellaneous	<u>2,536</u>
Total revenue	<u>\$310,493</u>
<u>EXPENDITURES</u>	
General government:	
Personal services and related benefits	\$194,510
Operating services	61,279
Materials and supplies	23,412
Travel and other charges	7,517
Capital outlay	<u>-</u>
Total expenditures	<u>\$286,718</u>
<u>EXCESS (DEFICIENCY) OF REVENUE AND</u> <u>OTHER SOURCES OVER EXPENDITURES</u> <u>AND OTHER USES</u>	<u>\$ 23,775</u>
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>31,529</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 55,304</u> =====

The accompanying notes are an integral part of this statement.

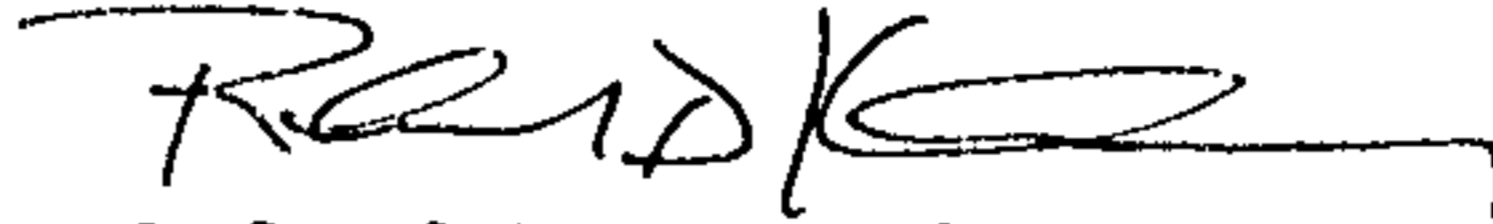
GRANT PARISH CLERK OF COURT
Colfax, Louisiana

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

	<u>Governmental</u> <u>Fund Type</u>	<u>Fiduciary</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u>	
	<u>General</u> <u>Fund</u>	<u>Agency</u> <u>Funds</u>	<u>General</u> <u>Fixed</u> <u>Assets</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
<u>ASSETS AND OTHER DEBITS</u>				
Cash and cash equivalents	\$53,383	\$ 661,268	\$ -	\$ 714,651
Investments	-	26,159	-	26,159
Receivables	2,819	-	-	2,819
Due from other funds	2,417	8,120	-	10,537
Equipment	-	-	97,053	97,053
Due from Grant Parish Police Jury	<u>8,545</u>	<u>-</u>	<u>-</u>	<u>8,545</u>
Total assets and other debits	<u>\$67,164</u>	<u>\$ 695,547</u>	<u>\$97,053</u>	<u>\$ 859,764</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts payable	\$ 6,695	\$ -	\$ -	\$ 6,695
Payroll deductions payable	2,045	-	-	2,045
Due to Other Funds	3,120	7,417	-	10,537
Unsettled deposits	<u>-</u>	<u>688,130</u>	<u>-</u>	<u>688,130</u>
Total liabilities	<u>\$11,860</u>	<u>\$ 695,547</u>	<u>\$ -</u>	<u>\$ 707,407</u>
Fund Equity:				
Investment in general fixed assets	\$ -	\$ -	\$97,053	\$ 97,053
Fund balance:				
Reserved for long-term receivable	8,545	-	-	8,545
Unreserved - undesignated	<u>46,759</u>	<u>-</u>	<u>-</u>	<u>46,759</u>
Total fund equity	<u>\$55,304</u>	<u>\$ -</u>	<u>\$97,053</u>	<u>\$ 152,357</u>
Total liabilities and fund equity	<u>\$67,164</u>	<u>\$ 695,547</u>	<u>\$97,053</u>	<u>\$ 859,764</u>

The accompanying notes are an integral part of this statement.

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



Roland D. Kraushaar
Certified Public Accountant

reconcile and identify individual docket balances within the fund to the total balance of the fund. Lack of this reconciliation increases the risk that individual balances may be misstated and that transactions that are based on the balances may be in error.

The financial statements and journals were not maintained currently throughout the year. The records of the Clerks' Salary Fund were completed prior to the end of the fiscal year but the Advance Deposit and Registry of Court Funds were not completed until well afterwards. Incomplete financial records significantly increase the risk that errors can be made and not detected in a timely manner.

A material weakness is a reportable 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 or 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe the first reportable condition described above is not a material weakness. I believe the second reportable condition is a material weakness.

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


Roland D. Kraushaar
Certified Public Accountant

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

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Internal Accounting Controls (All Programs)

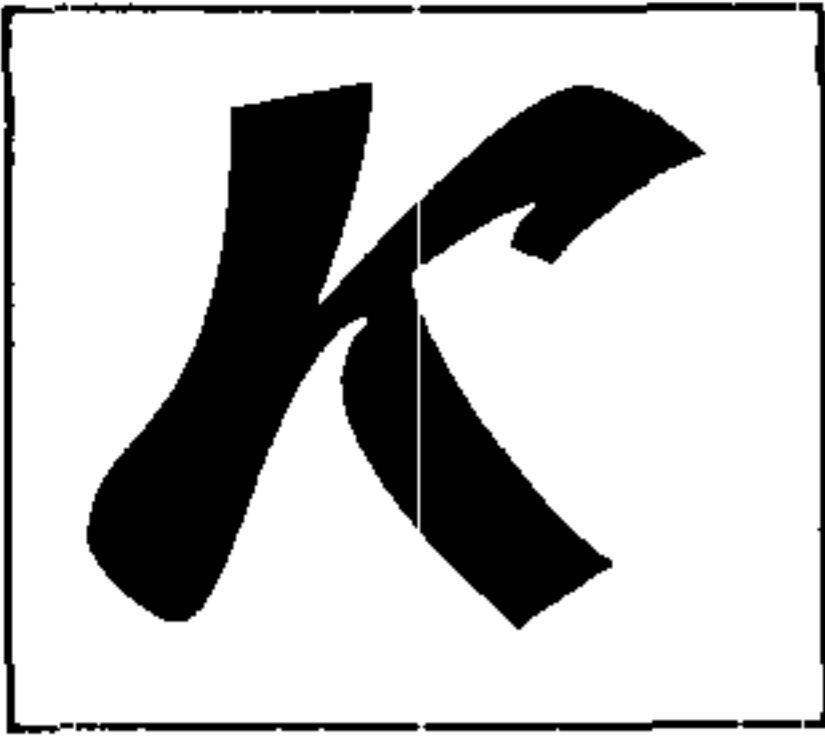
Cash receipts	Payroll
Purchasing/receiving	Property and equipment
Accounts payable	General ledger
Cash disbursements	

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

My study and evaluation disclosed the following reportable conditions in the internal control system:

The Clerk of Court has not reconciled the individual docket balances of the Advance Deposit Fund with its cash balance. The Advance Deposit Fund is an agency fund used to account for advance deposits on suits filed by litigants. The advances are refundable to litigants after all costs have been paid. The funds are held in the Advance Deposit Fund until there is some court or other action making it appropriate for the Clerk to disburse the funds. The Clerk of Court, in his agency capacity, has the responsibility to



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**Independent Auditor's Report on Internal Control
Structure Based on an Audit of General Purpose
Financial Statements Performed in Accordance
With Government Auditing Standards**

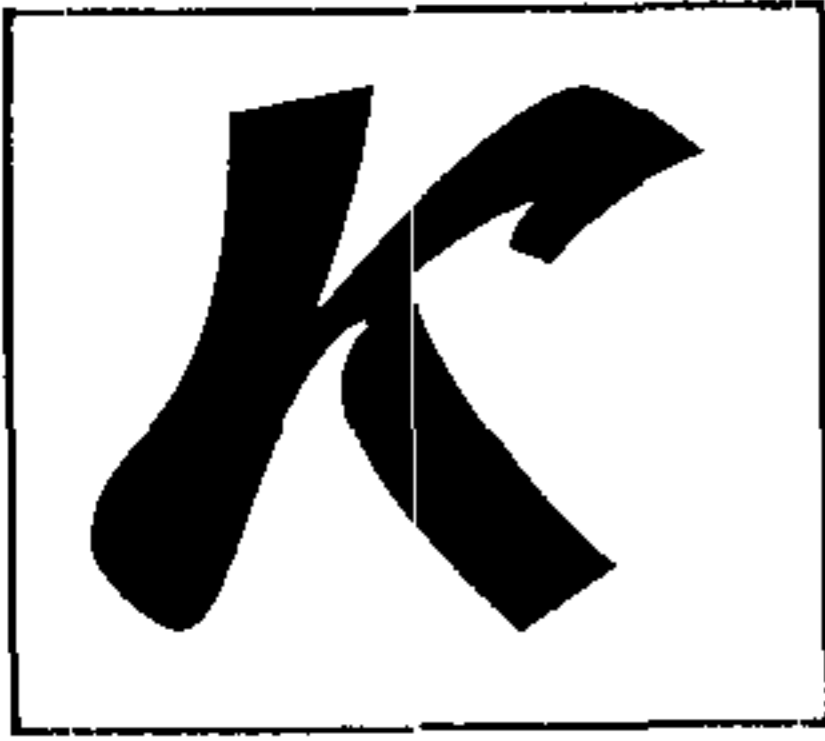
February 27, 1997

Honorable J. Elray Lemoine
Grant Parish Clerk of Court
Colfax, Louisiana

I have audited the general purpose financial statements of the Grant Parish Clerk of Court, Colfax, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated February 27, 1997.

I have conducted my 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 I 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 Grant Parish Clerk of Court, Colfax, 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 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 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.



Roland D. Kraushaar

Certified Public Accountant

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Independent Auditor's Report

February 27, 1997

Honorable J. Elray Lemoine
Grant Parish Clerk of Court
Colfax, Louisiana

I have audited the accompanying general purpose financial statements of the Grant Parish Clerk of Court, Colfax, Louisiana, as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Clerk of Court. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In accordance with the terms of my engagement, I did not reconcile the balances in the individual suit dockets with the cash balance in the Advance Deposit Fund at June 30, 1996. Because the Clerk of Court has not reconciled the balance in the individual suit dockets with the cash balance in the Advance Deposit Fund, it was not practical for me to determine the amount of fees that would be due to the General Fund at June 30, 1996. Therefore, no provision for recognizing these earned fees has been made in the accompanying general purpose financial statements.

In my opinion, except for the effects of such adjustments, if any, as might have been required by the above paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Grant Parish Clerk of Court, Colfax, Louisiana, as of June 30, 1996, and the results of its operations for the

GRANT PARISH CLERK OF COURT
Colfax, Louisiana

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND
ACTUAL - GENERAL FUND
Year Ended June 30, 1996

	General Fund		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUE</u>			
Licenses and permits - marriage	\$ 4,060	\$ 4,125	\$ 65
Fees, charges and commissions	262,529	297,366	34,837
Interest earnings	-	6,466	6,466
Other	24,192	2,536	(21,656)
Total revenue	<u>\$290,781</u>	<u>\$310,493</u>	<u>\$ 19,712</u>
<u>EXPENDITURES</u>			
General government:			
Personal services and related benefits	\$193,607	\$194,510	\$ 903
Operating services	59,863	61,279	(1,416)
Materials and supplies	25,406	23,412	(1,994)
Travel and other charges	7,355	7,517	(162)
Total expenditures	<u>\$286,231</u>	<u>\$286,718</u>	<u>\$ (487)</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	\$ 4,550	\$ 23,775	\$ 19,225 =====
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>31,529</u>	<u>31,529</u>	
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 36,079</u> =====	<u>\$ 55,304</u> =====	

The accompanying notes are an integral part of this statement.

GENERAL PURPOSE FINANCIAL STATEMENTS
(Combined Statements - Overview)

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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 APR 09 1997

year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements as a whole. The combining financial statements and schedule listed as supplemental information in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Grant 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 my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



Roland D. Kraushaar
Certified Public Accountant

GRANT PARISH CLERK OF COURT
Colfax, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996
(Continued)

C. FUND ACCOUNTING

The Clerk of Court uses funds and an account group 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 the 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 revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified

GRANT PARISH CLERK OF COURT
Colfax, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

(Continued)

accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Fees for certified copies, recording legal documents, and court costs, are recorded in the year in which they are earned.

Interest earnings on the time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures

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

E. BUDGET PRACTICES

A proposed budget for the year ending June 30, 1996, was approved June of 1995. The budget as adopted was prepared on the accrual basis of accounting. The budget presented is the original budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in interest-bearing demand deposits, and money market accounts. 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 which have their principal offices in Louisiana.

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.

GRANT PARISH CLERK OF COURT
Colfax, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

(Continued)

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are reported in the general fixed assets account group. General fixed assets provided by the parish 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 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:

Full-time employees receive 10 days of non-cumulative vacation leave annually and, depending upon length of service, from 12 to 18 days of sick leave annually. Sick leave can be accumulated without limitation, but there is no provision for payment of accumulated sick leave upon termination or retirement. At June 30, 1996, there are no accumulated and vested benefits relating to vacation and sick leave.

I. TOTAL COLUMN ON THE BALANCE SHEET

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.

2. CASH AND CASH EQUIVALENTS

At June 30, 1996, the Clerk of Court has cash and cash equivalents (book balances) totaling \$714,651, as follows:

Petty cash	\$	250
Interest-bearing demand deposits		241,142
Time deposits		<u>473,259</u>
Total	\$	<u>714,651</u>

GRANT PARISH CLERK OF COURT
Colfax, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1996

FIDUCIARY FUND TYPE - 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 which 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.

GRANT PARISH CLERK OF COURT
Colfax, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

(Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with a 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. At June 30, 1996, the Grant Parish Clerk of Court has \$746,019 in deposits (collected bank balances). These deposits are secured from risk by \$363,246 of federal deposit insurance, and \$351,155 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.

3. INVESTMENTS

At June 30, 1996, the Clerk of Court holds investments in bonds of Michigan Mortgage Corporation issued August 1, 1978, for \$25,000 with a carrying value of \$5,620 and a market value of \$5,620. The Clerk of Court also held 739 shares of Investment Company of America valued at \$17,065. An additional \$3,474 is held in the Passport Money Market Fund. These investments are not in the name of the Clerk of Court and are not held by the Clerk of Court or his agent.

4. RECEIVABLES

The General Fund receivables of \$2,819 at June 30, 1996, are as follows:

Court costs, fees and charges	\$ 394
Fees for recording	2,052
Fees for copies	<u>373</u>
Total	\$2,819 =====

GRANT PARISH CLERK OF COURT
Colfax, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996
(Continued)

5. DUE FROM GRANT PARISH POLICE JURY

The Clerk of Court, on authority of the Police Jury, purchased equipment and other items that, as provided by Louisiana Revised Statute 33:4713, should have been purchased directly by the Police Jury. The Police Jury has acknowledged responsibility for the debt and has agreed to reimburse the Clerk of Court for the purchases. At June 30, 1996, the original balance due from Grant Parish Police Jury of \$8,545 remained unpaid.

The Grant Parish Police Jury stated that the balance would be paid as soon as funds are available. The fund balance has been reserved for the remaining \$8,545, since this amount due from the Grant Parish Police Jury does not represent an available expendable financial source.

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (equipment) follows:

Balance July 1, 1995	\$97,053
Additions	-
(Deletions)	-
Balance June 30, 1996	<u>\$97,053</u>
	=====

7. PENSION PLAN

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

All regular employees earning at least \$100 per month 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 percent of their final-

GRANT PARISH CLERK OF COURT
Colfax, Louisiana

NOTES TO FINANCIAL STATEMENTS
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 financial statements of the Grant 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

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included with the reporting entity. For financial reporting purposes, in conformance with GASB codification Section 2100, the Clerk of Court includes all funds, account group, activities, et cetera, that are controlled by the Clerk of Court as an independently-elected parish official. As an independently-elected parish official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and receipt and disbursement of funds. Other than certain operating expenditures of the Clerk's office that are paid or provided by the parish policy jury as required by Louisiana law, the Clerk of Court is financially independent. Accordingly, the Clerk of Court is a separate governmental reporting entity. Certain units of local government over which the Clerk of Court exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. The units of government are considered separate reporting entities and issue financial statements separate from those of the parish Clerk of Court.

GRANT PARISH CLERK OF COURT
Colfax, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996
(Continued)

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 by state statute.

Contributions to the System include one-fourth of one per cent (one-half of one per cent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each Parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer's 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 following provides certain disclosures for the Clerk of Court and the retirement system that are required by GASB Codification Section P20.129:

Year Ended June 30, 1996

Grant Parish Clerk of Court

Contribution rates:

Employees	8.25%
Employer	11.00 to 11.50%
Total current-year payroll	\$147,606
Total current-year covered payroll	\$129,031

Required by Statute

	<u>Amount</u>	<u>Actual</u>
Contributions:		
Employees	\$10,645	\$10,645
Employer	<u>14,785</u>	<u>14,785</u>
Total	<u>\$25,430</u>	<u>\$25,430</u>

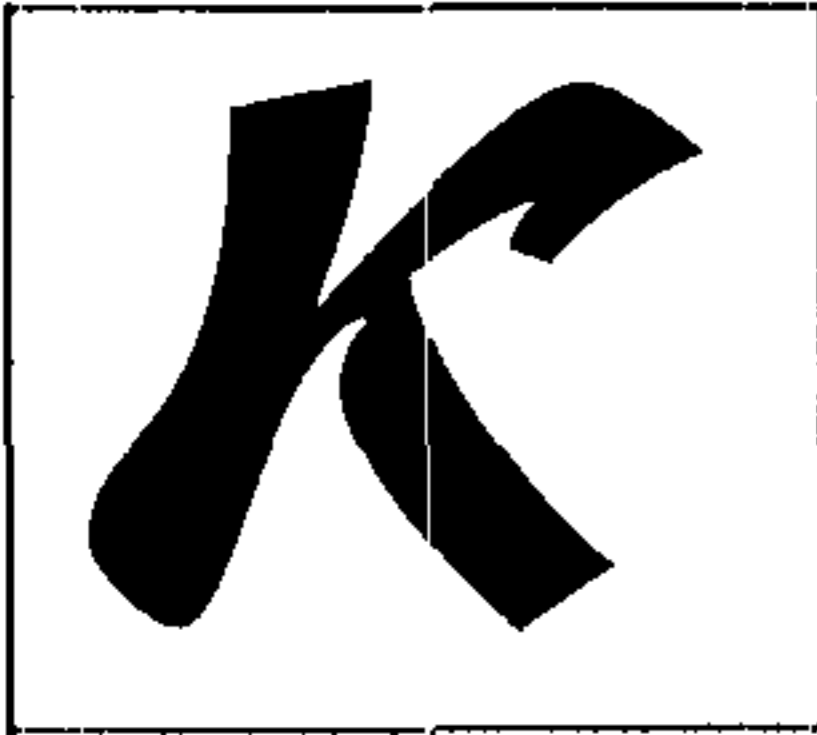
GRANT PARISH CLERK OF COURT
Colfax, Louisiana

COMBINING BALANCE SHEET - FIDUCIARY FUND TYPE
June 30, 1996

	Agency Funds		
	Advance Deposit Fund	Registry of Court Fund	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$296,783	\$ 364,485	\$ 661,268
Investments	-	26,159	26,159
Due from other funds	5,000	3,120	8,120
Total assets	\$301,783	\$ 393,764	\$ 695,547
<u>LIABILITIES</u>			
Due to Other funds	\$ 2,417	\$ 5,000	\$ 7,417
Other liabilities	299,366	388,764	688,130
Total liabilities	\$301,783	\$ 393,764	\$ 695,547

SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS - TRUST FUNDS
Year Ended June 30, 1996

	Agency Funds		
	Advance Deposit Fund	Registry of Court Fund	Total
<u>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</u>	\$257,252	\$ 293,301	\$ 550,553
<u>ADDITIONS</u>			
Suits and successions	\$263,634	\$ 297,416	\$ 561,050
Interest earned	-	17,886	17,886
Total additions	\$263,634	\$ 315,302	\$ 578,936
Total	\$520,886	\$ 608,603	\$1,129,489
<u>REDUCTIONS</u>			
Clerk's costs	\$131,068	\$ -	\$ 131,068
Sheriff's fees	18,426	-	18,426
Other reductions	72,026	219,839	291,865
Total reductions	\$221,520	\$ 219,839	\$ 441,359
<u>UNSETTLED DEPOSITS AT END OF YEAR</u>	\$299,366	\$ 388,764	\$ 688,130



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Independent Auditor's Report on Compliance
Based on an Audit of General Purpose
Financial Statements Performed in Accordance with
Government Auditing Standards

February 27, 1997

Honorable J. Elray Lemoine
Grant Parish Clerk of Court
Colfax, Louisiana

I have audited the general purpose financial statements of the Grant Parish Clerk of Court, Colfax, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated February 27, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of my tests indicate that, with respect to the items tested, the Grant Parish Clerk of Court, Colfax, Louisiana, complied, in all material respects, with the provisions referred to in the preceding paragraph except Louisiana Revised Statute 24:513 which requires that audit reports be issued within six months of fiscal year end. With respect to items not tested, nothing came to my attention that caused me to believe that the Grant Parish Clerk of Court, Colfax, Louisiana, had not complied, in all material respects, with those provisions.

GRANT PARISH CLERK OF COURT
Colfax, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

(Continued)

8. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	Agency Funds Advance <u>Deposit</u>	Registry <u>of Court</u>
Balance at Beginning of Year	\$257,252	\$ 293,301
Additions	263,634	315,302
Deductions	<u>(221,520)</u>	<u>(219,839)</u>
Balance at End of Year	<u>\$299,366</u> =====	<u>\$ 388,764</u> =====

9. LITIGATION

At June 30, 1996, the Clerk of Court was not a defendant in any lawsuits.

10. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the Clerk's office are paid by the Parish Police Jury and are not included in the accompanying financial statements. These expenditures are generally limited to operation and maintenance at the parish courthouse in which the Clerk of Court office is housed.

SUPPLEMENTAL INFORMATION