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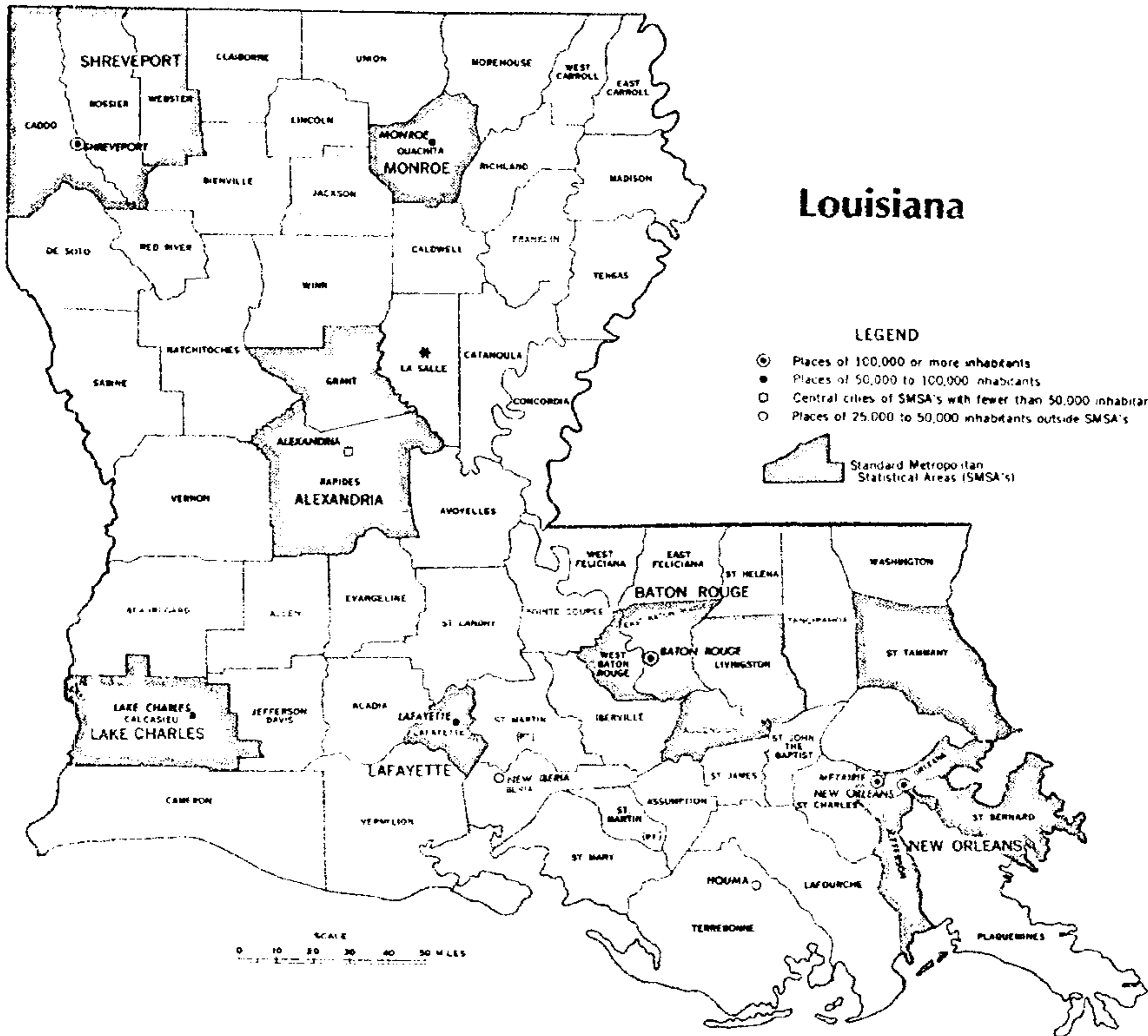
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LASALLE PARISH CLERK OF COURT
Jena, Louisiana
Component Unit Financial Statements
As of and for the Year
Ended June 30, 1996
With Supplemental Information

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 DEC 24 1996

**LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA**



* 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.

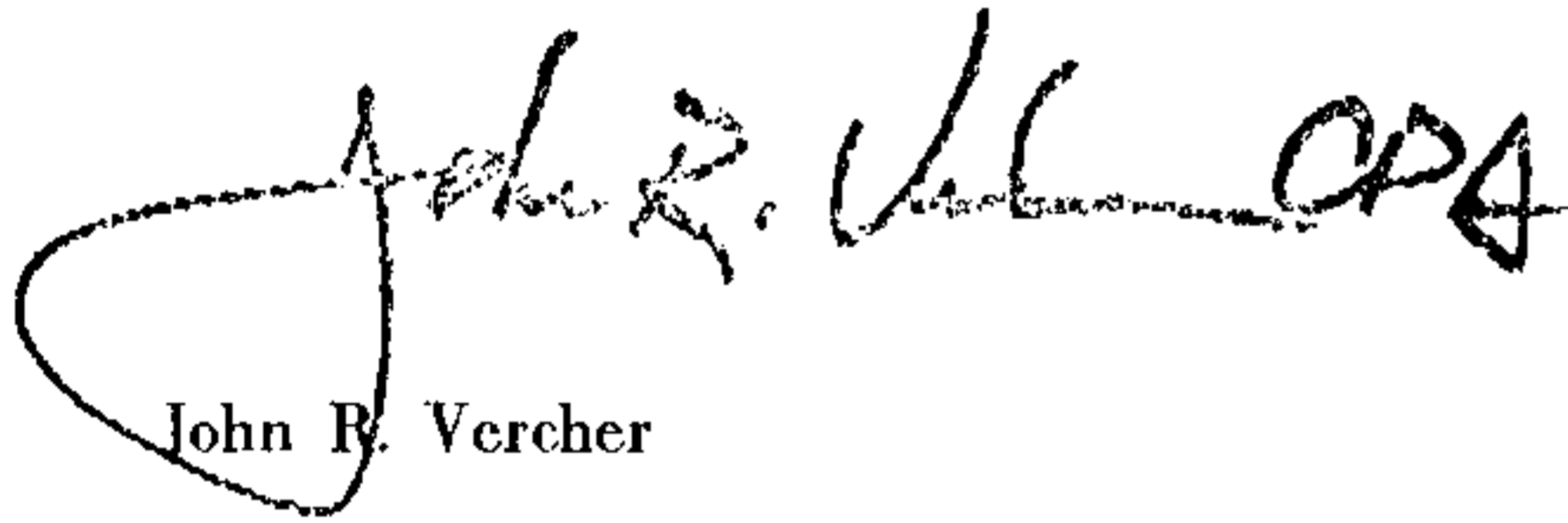
Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

* I reviewed all expenditure entries in the cash disbursements journal and found no instances of bonuses, advances, or gifts.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I did not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of LaSalle Parish Clerk of Court and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "John R. Vercher CPA". The signature is written in a cursive style with a large initial "J" and "V".

John R. Vercher

Jena, Louisiana
October 25, 1996

**Notes
to the
Financial Statements**

JOHN R. VERCHER PC
Certified Public Accountant
P.O.Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES

Honorable Steve H. Crooks
LaSalle Parish Clerk of Court
Jena, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of LaSalle Parish Clerk of Court and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about LaSalle Parish Clerk of Court compliance with certain laws and regulations during the year ended June 30, 1996 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

* I found no such expenditures.

Core of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

* Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

* Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

* None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

LASALLE PARISH CLERK OF COURT
Jena, Louisiana

Component Unit Financial Statements and Accountant's Report
As of and for the Year Ended June 30, 1996
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Accountant's Compilation Report on Component Unit Financial Statements		1
Accountant's Report on Agreed-Upon Procedures		2-4
Component Unit Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	6
Governmental Funds - General Fund:		
Statement of Revenues, Expenditures, and Changes in fund Balance - Budget (GAAP Basis) and Actual - Governmental Funds - General Fund	B	7
Notes to Financial Statements		9-15
	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Statements & Schedules - Fiduciary Funds - Agency Funds:		17
Combining Balance Sheet	1	18
Schedule of Changes in Unsettled Deposits	2	19
Management Letter Comment		20
Graphs		21

LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA

Notes to the Financial Statements (Continued)

10. DUE FROM (TO) OTHER FUNDS

	Due From Other Funds	Due To Other Funds
General Fund	\$ -0-	\$ (115)
Registry of Court	----- 115	----- -0-
Total	\$ 115 =====	\$ (115) =====

**LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA**

Notes to the Financial Statements (Continued)

4. PENSION PLAN - (Cont.)

change each year based on the results of the valuation for the prior fiscal year. The LaSalle Parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1995, and 1994, were \$15,165, \$14,356, and \$11,417, respectively, equal to the required contributions and the actual amount contributed do not equal, disclose the required contribution in dollars and the percentage of that amount contributed for the current year and each of the two preceding years.)

5. POSTRETIREMENT BENEFITS

The LaSalle Parish Clerk of Court provides certain continuing health care and life insurance benefits for its 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 by an insurance company with monthly premium payments being made by the Clerk to the Louisiana Clerks of Court Association. The LaSalle Parish Clerk of Court provides 100 percent of the cost of the monthly premiums for active employees and 50 percent of the cost for retired employees. The Clerk of Court recognizes the cost of providing these benefits (Clerk's portion of premiums for active and retired employees) as an expenditure when the monthly premiums are due. Total cost of these post retirement benefits to the Clerk's office during the year was \$5,345.

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances follows:

	Advance Deposit Fund	Registry of Court Fund	Total
Balance, July 01, 1995	\$ 175,749	\$ 11,418	\$ 187,167
Additions	220,118	80,034	300,152
Reductions	(178,333)	(10,261)	(188,594)
Balance, June 30, 1996	\$ 217,534 =====	\$ 81,191 =====	\$ 298,725 =====

7. LITIGATION AND CLAIMS

The Clerk of Court is not involved in any litigation at June 30, 1996.

**8. EXPENDITURES OF THE CLERK OF COURT
PAID BY THE PARISH POLICE JURY**

The Clerk of Court's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse are, as required by Louisiana law, paid by the LaSalle Parish Police Jury. These expenditures are not included in the accompanying financial statements.

9. EXCESS EXPENDITURES OVER APPROPRIATIONS

The Clerk's office overspent its budget by 26% or \$66,758.

LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA

Notes to the Financial Statements (Continued)

3. CHANGES IN GENERAL LONG-TERM DEBT - (CONT.)

Lanier 6514 equipment lease originated on November 1, 1992 for \$3,234, payable in 60 monthly installments of \$80, interest at 16.8%.	1,151
Lanier 6532 equipment lease originated on January 1, 1993 for \$9,413, payable in 60 monthly installments of \$255, interest at 21%	3,937

Total	\$ 9,140
	=====

Debt service requirements for the next five years with interest payments of \$1,832 are as follows:

1997	\$ 6,627
1998	4,345
1999	-0-
2000	-0-
2001	-0-

Total	\$ 10,972
	=====

4. PENSION PLAN

Plan Description. Substantially all employees of the LaSalle Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost sharing, multiple-employer defined benefit 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 are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent 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 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 LaSalle 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 (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the LaSalle 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

LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA

Notes to the Financial Statements (Continued)

F. VACATION AND SICK LEAVE

Employees of the Clerk's office earn two weeks of vacation leave and five days of sick leave each year. The leave must be used in the year earned. There are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure to conform with generally accepted accounting principles.

G. TOTAL COLUMN ON BALANCE SHEET

The total column on the combined balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CHANGES IN GENERAL FIXED ASSETS

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

Balance, July 1, 1995	\$ 134,086
Additions	-0-
Deletions	-0-

Balance, June 30, 1996	\$ <u>134,086</u>

3. CHANGES IN GENERAL LONG-TERM DEBT

A summary of changes in general long-term debt follows:

Balance July 1, 1995	\$ 18,424
Additions	-0-
Payments Made During Year	(9,284)

Balance June 30, 1996	\$ <u>9,140</u>

The Clerk's office has the following capital leases as of June 30, 1996.

Ford Motor Credit lease for the purchase of an auto originated on August 20, 1992 for \$18,667, payable in 48 monthly installments of \$447, interest at 7.35%.	\$ 445
Janier 6425 copier lease originated on June 1, 1993 for \$7636 payable in 60 monthly installments of \$180, interest at 14.5%.	3,607

LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA

Notes to the Financial Statements (Continued)

Other Financing Source and Expenditure

Proceeds from and expenditures for the capital leases are recognized when received or due as an other financing source and expenditure.

Agency Fund

The Agency Fund statements and schedules have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. Generally accepted accounting principles require agency funds to be reported on the modified accrual basis.

D. BUDGET PRACTICES

The administrative budget for the 1996 fiscal year was prepared on the modified accrual basis of accounting. All appropriations contained in the budget lapse at year end.

Encumbrance accounting is not employed as management control devices. Budget amounts included in the accompanying financial statements are those included in the original budget without amendment. There were no amendments during the year.

E. CASH AND CASH EQUIVALENTS

Under state law, the Clerk of Court may deposits funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or national banks having their principle offices in Louisiana. At June 30, 1996 the Clerk of Court has cash and cash equivalents (book balances) totaling \$301,012 as follows:

Demand Deposits	\$ 239,070
Time Deposits	61,942

Total	\$ 301,012
	=====

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. Deposit balances (bank balances) at June 30, 1996, \$320,397 and are fully secured by federal deposit insurance and pledges of securities as follows:

FDIC	\$ 200,000
TVA Bonds	225,000

Total	\$ 425,000
	=====

LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA

Notes to the Financial Statements (Continued)

AGENCY FUNDS

The Advance Deposit, Registry of Court Agency Funds and Royalty Fund 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.

**B. GENERAL FIXED ASSETS AND
LONG-TERM OBLIGATIONS**

Fixed assets and long-term obligations used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group and the general long-term debt account group, respectively, rather than in the governmental funds. General fixed assets provided by the parish police jury are not recorded within the Clerk's general fixed assets account group. Fixed assets obtained after April 1980 are valued at actual historical cost. Fixed assets obtained prior to that date are valued at estimated cost. Of the \$134,086 in general fixed assets at June 30, 1996, \$99,536 or 74 percent are valued at actual historical cost and \$34,550 or 26 percent are valued at estimated cost. No depreciation has been provided on general fixed assets. The account group is not a fund. It is concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements, with the exception of Agency Funds, have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Marriage licenses, fees, charges, and commissions for services are recorded in the year they are earned.

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

Expenditures

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

LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a codification of governmental accounting and financial reporting standards (1987). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Clerk of Court includes all funds, account groups, 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 include the hiring and retention of employees, authority over budgeting, responsibility for deficits and the receipt and disbursement of funds. Since the police jury has approval authority over the Clerk's capital budget, major capital purchases for the Clerk's office is included in the police jury's overall budget, and title to real property is in the name of the police jury, the LaSalle Parish Clerk of Court is considered a component unit of the LaSalle Parish Police Jury. 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 parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Clerk of Court.

A. FUND ACCOUNTING

The accounts of the Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

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.

LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA
GOVERNMENTAL FUNDS - GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 1996

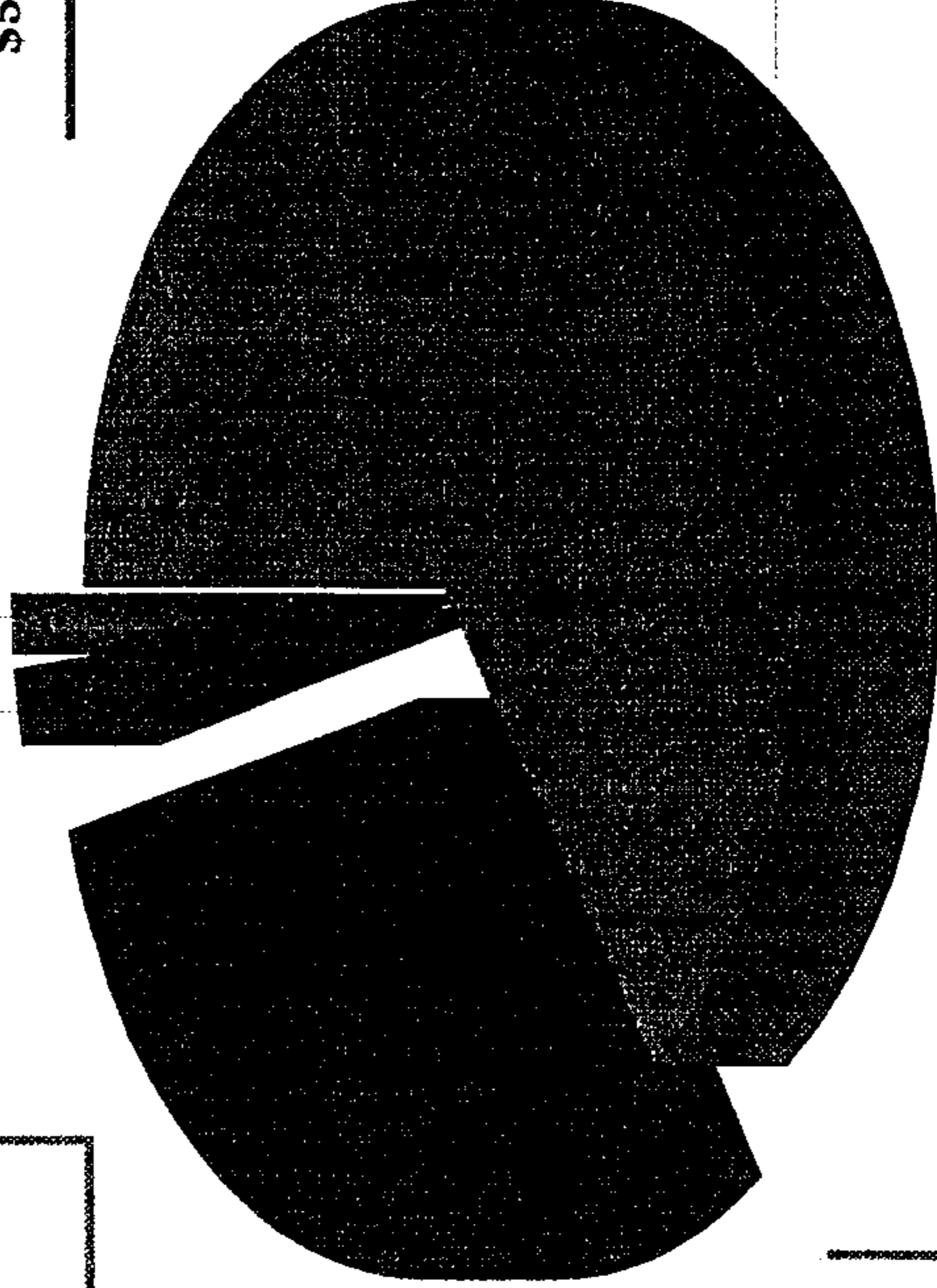
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Marriage Licenses, Permits, Fees, Charges, and Commissions for Services	\$ 248,962	\$ 333,433	\$ 84,471
Interest	-0-	199	199
	-----	-----	-----
Total Revenues	\$ 248,962	\$ 333,632	\$ 84,670
EXPENDITURES			
General Government:			
Personnel Services and Related Benefits	\$ 153,300	\$ 198,028	\$ (44,728)
Operating Services and Supplies	72,778	93,791	(21,013)
Other Services & Expenditures	5,400	6,242	(842)
Debt Service	12,120	5,144	6,976
Capital Lease	5,364	5,392	(28)
Capital Purchases	-0-	7,441	(7,441)
	-----	-----	-----
Total Expenditures	\$ 248,962	\$ 316,038	\$ (67,076)
EXCESS OF REVENUES OVER EXPENDITURES	-0-	17,594	17,594
FUND BALANCE AT BEGINNING OF YEAR	-0-	(11,424)	(11,424)
	-----	-----	-----
FUND BALANCE AT END OF YEAR	\$ -0-	\$ 6,170	\$ 6,170
	=====	=====	=====

"See Accountant's Compilation Report"
The accompanying notes are an integral part of this statement.

LASALLE PARISH CLERK OF COURT GENERAL FUND EXPENDITURES 6/30/96

Other Services &
Expenditures
\$6,242

Debt Service
\$5,144



Operating Services
& Supplies
\$93,676

Personnel Services & Related Benefits
\$198,028

JOHN R. VERCHER PC
Certified Public Accountant
P.O.Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

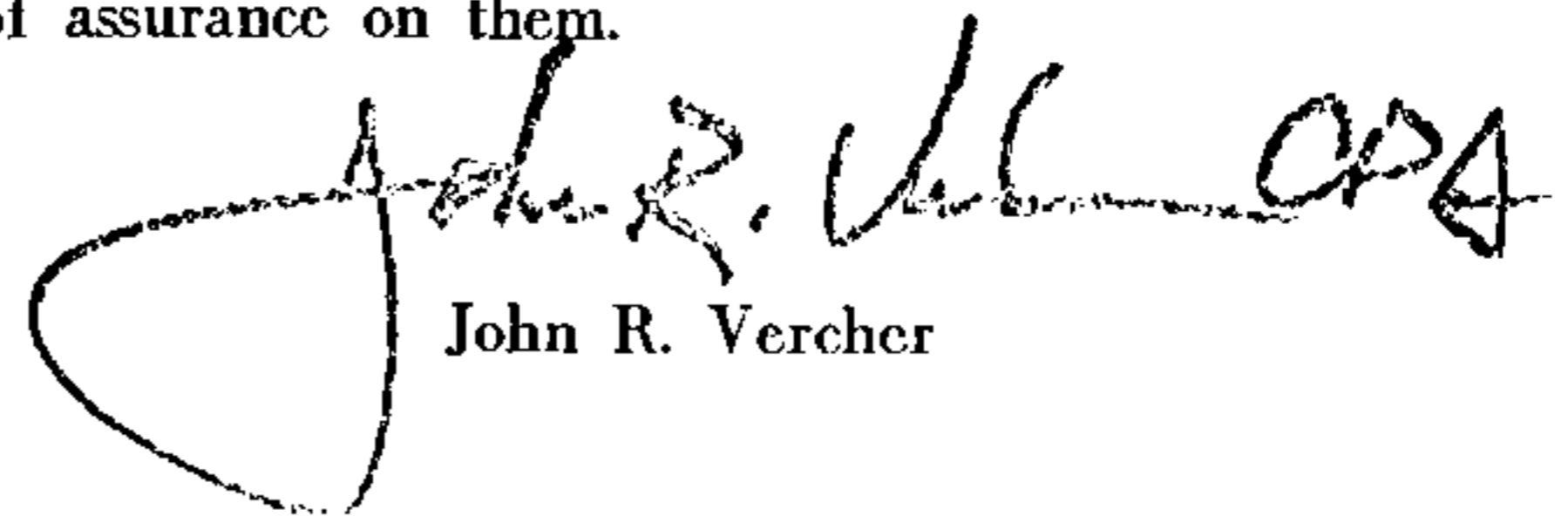
ACCOUNTANT'S COMPILATION REPORT ON COMPONENT UNIT
FINANCIAL STATEMENTS

Honorable Steve H. Crooks
LaSalle Parish Clerk of Court
Jena, Louisiana

I have compiled the component unit financial statements, supplemental information and graphs of the LaSalle Parish Clerk of Court, as of and for the year ended June 30, 1996, as listed in the table of contents, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

October 25, 1996
Jena, Louisiana


John R. Vercher

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

* Management provided me with a copy of the budget. There were no amendments made to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

* The Clerk accepted and signed the budget. The Clerk does not maintain a minute book.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

* The Clerk overspent its budget by 27% during the year.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

* I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

* All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

* Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Clerk of Court.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

* The Clerk does not conduct public meetings.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

* I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1996

	ACCOUNT GROUPS				TOTAL (MEMORANDUM) ONLY)
	GOVERNMENTAL FUNDS GENERAL FUND	FIDUCIARY FUNDS - AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS					
Cash and Cash					
Equivalents	\$ 2,402	\$ 298,610	\$ -0-	\$ -0-	\$ 301,012
Receivables	14,812	-0-	-0-	-0-	14,812
Office Furnishings and Equipment	-0-	-0-	134,086	-0-	134,086
Amount to be Provided from General Fund	-0-	-0-	-0-	9,140	9,140
Due from Salary Fund	-0-	115	-0-	-0-	115
	-----	-----	-----	-----	-----
TOTAL ASSETS	\$ 17,214	\$ 298,725	\$ 134,086	\$ 9,140	\$ 459,165
	=====	=====	=====	=====	=====
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts Payable	\$ 10,220	\$ -0-	\$ -0-	\$ -0-	\$ 10,220
Payroll Taxes Payable	709	-0-	-0-	-0-	709
Due to Agency	115	-0-	-0-	-0-	115
Unsettled Deposits	-0-	298,725	-0-	-0-	298,725
Capital Lease Payable	-0-	-0-	-0-	9,140	9,140
	-----	-----	-----	-----	-----
Total Liabilities	\$ 11,044	\$ 298,725	\$ -0-	\$ 9,140	\$ 318,909
	-----	-----	-----	-----	-----
Fund Equity:					
Investment in General Fixed Assets	\$ -0-	\$ -0-	\$ 134,086	\$ -0-	\$ 134,086
Fund Balance Unreserved- Undesignated	6,170	-0-	-0-	-0-	6,170
	-----	-----	-----	-----	-----
Total Fund Equity	\$ 6,170	\$ -0-	\$ 134,086	\$ -0-	\$ 140,256
	-----	-----	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 17,214	\$ 298,725	\$ 134,086	\$ 9,140	\$ 459,165
	=====	=====	=====	=====	=====

"See Accountant's Compilation Report"
The accompanying notes are an integral part of this statement.

**SUPPLEMENTAL INFORMATION
STATEMENTS AND SCHEDULES**

1334111

LASALLE PARISH CLERK OF COURT
MANAGEMENT LETTER COMMENTS

June 30, 1996

During the course of the engagement, the Clerk's accountant observed conditions and circumstances that may be improved. Below are situations noted for improvement, the accountant's recommendation for improvement and the Clerk's response.

1) AMENDED BUDGET

Situation: The Clerk's Office overspent its budget by 26% and under-budgeted revenue by 34% in its general fund, because revenues were higher than anticipated. Louisiana Rev. Stat, 39:1310 requires that budgets be amended when actual revenue fails to meet budgeted revenue by 5% or more or when actual expenditures exceed budgeted expenditures by 5% or more.

Recommendation: Budgets should be amended when actual revenue fails to meet budgeted revenue by 5% or more or when actual expenditures exceed budgeted expenditures by 5% or more.

Clerk's Response: The office will amend its budget when actual revenues and expenditures vary by more than 5%

LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA
FIDUCIARY FUNDS - AGENCY FUNDS

Schedule of Changes in Unsettled Deposits
For the Year Ended June 30, 1996

	<u>ADVANCE DEPOSIT</u>	<u>REGISTRY OF COURT</u>	<u>TOTAL</u>
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	\$ 175,749	\$ 11,418	\$ 187,167
ADDITIONS			
Deposits	217,197	79,952	297,149
Interest Earned on Investments	2,921	82	3,003
	-----	-----	-----
Total Additions	\$ 220,118	\$ 80,034	\$ 300,152
Total	\$ 395,867	\$ 91,452	\$ 487,319
REDUCTIONS			
Clerk's Costs (Transferred to General Fund)	\$ 130,647	\$ 1,557	\$ 132,204
Settlement To Litigants	17,867	8,704	26,571
Attorney, Curator, and Notary Fees	6,713	-0-	6,713
Witnesses, Appraisers, Keepers, Etc.	3,817	-0-	3,817
Court Reporter	2,452	-0-	2,452
Sheriff's Fees	11,233	-0-	11,233
Judges Fund	3,892	-0-	3,892
Other Reductions	1,712	-0-	1,712
	-----	-----	-----
Total Reductions	\$ 178,333	\$ 10,261	\$ 188,594
UNSETTLED DEPOSITS AT END OF YEAR	\$ 217,534	\$ 81,191	\$ 298,725

"See Accountant's Compilation Report"
The accompanying notes are an integral part of this statement.

LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA
FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet, June 30, 1996

	ADVANCE DEPOSIT	REGISTRY OF COURT	TOTAL
	-----	-----	-----
ASSETS			
Cash and Cash Equivalents	\$ 217,534	\$ 81,076	\$ 298,610
Due from Salary Fund	----- -0-	----- 115	----- 115
TOTAL ASSETS	\$ 217,534 =====	\$ 81,191 =====	\$ 298,725 =====
LIABILITIES			
Unsettled Deposits	\$ 217,534 -----	\$ 81,191 -----	\$ 298,725 -----
TOTAL LIABILITIES	\$ 217,534 =====	\$ 81,191 =====	\$ 298,725 =====

"See Accountant's Compilation Report"
The accompanying notes are an integral part of this statement.

LASALLE PARISH CLERK OF COURT
JENA, LOUISIANA
SUPPLEMENTAL INFORMATION STATEMENTS AND 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 judgment has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

COMPONENT UNIT FINANCIAL STATEMENTS