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JEFFERSON PARISH CLERK OF COURT
Gretna, Louisiana
GENERAL-PURPOSE FINANCIAL STATEMENTS
June 30, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 2 4 1966

JEFFERSON PARISH CLERK OF COURT
Monroe, Louisiana

General-Purpose Financial Statements
As of and for the Year Ended June 30, 1996
With Supplemental Information Schedules

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LONG, BUTLER, ARCELAUX & BOWEN

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INDEPENDENT AUDITOR'S REPORT

**MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS**

**HONORABLE JON A. CECCHERINICH
JEFFERSON PARISH CLERK OF COURT
Gretna, Louisiana**

We have audited the accompanying general-purpose financial statements of the Jefferson Parish Clerk of Court, as of and for the year ended June 30, 1996, as listed in the foregoing table of contents. These financial statements are the responsibility of the Jefferson Parish Clerk of Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

The Jefferson Parish Clerk of Court has not reconciled the individual deposit balances in the advance deposit funds with their cash balances at June 30, 1996. Therefore, we were unable to verify the unsettled deposit balances due to others at June 30, 1996, in the advance deposit funds, totaling \$15,349,824.97. The effects on the financial statements of not reconciling the individual deposit balances cannot be reasonably determined.

In our opinion, except for the effects of such adjustments, if any, we might have been determined to be necessary had the clerk of court reconciled the individual deposit balances in the advance deposit fund as described above, the general-purpose financial statements referred to in the first paragraph above present fairly,

In all material respects, the financial position of the Jefferson Parish Clerk of Court at June 30, 1990, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying supplemental information listed as schedules in the table of contents is presented for the purpose of additional analysis and is not a required part of the general-purpose financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the clerk of court reconciled the deposit balances due to others in the advance deposit funds, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 20, 1990 on our consideration of Jefferson Parish Clerk of Court's internal control and a report dated December 20, 1990 on its compliance with laws and regulations.

Lyon, Butler, Bridgeman & Bowen
Shreve, Louisiana
December 20, 1990

STATEWIDE FIDELITY CLASS OF BANK
 General Ledger Item
 Combined Balance Sheet
 ALL BANK TYPES AND ACCOUNT GROUPS
 June 30, 1998

	ACCOUNT GROUPS				Total Liabilities and Equity
	Governmental Fund Type, General Fund	Fiduciary Fund Type, Agency Funds	General Fund Account	Special Fund Item	
ASSETS AND LIABILITIES					
ASSETS					
Cash and cash equivalents	\$ 817,823.04	\$19,200,000.00	\$ -	\$ -	\$20,017,823.04
Investments	-	8,500,000.00	-	-	8,500,000.00
Insurance deposited with state of court	-	607,100.00	-	-	607,100.00
Receivables	142,100.00	19,470.00	-	-	161,570.00
Due from other funds	422,100.00	0.00	-	-	422,100.00
Fixed assets	-	-	1,864,000.00	-	1,864,000.00
Other debits:					
Amount to be provided for acceleration of general long-term obligations	-	-	-	808,441.00	808,441.00
Total assets and other debits	\$1,482,023.04	\$28,417,570.00	\$ 1,864,000.00	\$88,441.00	\$32,852,034.04
LIABILITIES, EQUITY AND OTHER DEBITS					
LIABILITIES					
Accounts payable	\$ 209,000.00	\$ -	\$ -	\$ -	\$ 209,000.00
Due to other funds	8,500.00	118,100.00	-	-	126,600.00
Unsettled deposits	-	20,860,000.00	-	-	20,860,000.00
Accrued payroll	100,000.00	-	-	-	100,000.00
Unexpended advances - payable	-	-	-	607,000.00	607,000.00
Lease purchase payable	-	-	-	274,100.00	274,100.00
Judgments payable	-	-	-	80,000.00	80,000.00
Capital contributions payable	80,000.00	-	-	-	80,000.00
Other liabilities	8,100.00	260,000.00	-	-	268,100.00
Total liabilities	\$485,600.00	\$21,438,100.00	\$ -	\$887,100.00	\$23,010,800.00
Equity and other credits:					
Investment in general fixed assets	-	-	1,864,000.00	-	1,864,000.00
Total liability - nonaffiliated, state sponsored	1,867,800.00	-	-	-	1,867,800.00
Total equity and other credits	1,867,800.00	-	1,864,000.00	-	3,731,800.00
Total liabilities, equity, and other credits	\$1,482,023.04	\$28,417,570.00	\$ 1,864,000.00	\$888,441.00	\$32,852,034.04

The accompanying notes are an integral part of this statement.

STATEMENT A

JEROME H. FORTIN, CLERK OF COURT
Gretna, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 1994

REVENUES	
Marriage licenses and permits	\$ 123,947.90
Charges for services:	
Court costs, fees, and charges	733,163.05
Fees for:	
Recording legal documents	2,749,876.17
Certified copies of documents	389,893.40
Fees transferred from advance deposit funds	3,515,047.16
Miscellaneous	122,725.40
Interest	784,134.16
Miscellaneous	<u>185,443.32</u>
Total revenues	8,582,163.73
EXPENDITURES	
CURRENT:	
General government:	
Personnel services and related benefits	6,645,648.00
Operating services	826,313.20
Materials and supplies	419,647.92
Travel and other charges	39,000.38
Capital outlay	19,766.95
Debt services:	
Principal	145,976.15
Interest	21,104.29
Intergovernmental	<u>171,125.21</u>
Total expenditures	8,288,856.24
EXCESS OF REVENUES OVER EXPENDITURES	293,307.49
FUND BALANCE AT BEGINNING OF YEAR	<u>780,880.13</u>
FUND BALANCE AT END OF YEAR	<u>1,074,187.62</u>

The accompanying notes are an integral part of this statement.

STATEMENT B

JEFFERSON PARISH CLERK OF COURT
Gretna, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

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

	Budget	Actual	Variance Applicable Adjustable
REVENUES			
Service licenses and permits	\$ 18,880.00	\$ 21,867.00	\$ 2,987.00
Charges for services: fuel's taxes, fees, and charges	711,873.86	731,765.00	19,891.14
Fees: fine			
Recording legal documents	1,140,000.00	1,139,879.17	(120.83)
Extra fee copies of documents	331,391.00	340,000.00	8,609.00
Fees transferred from unexpended deposits in funds	1,154,340.00	1,171,207.76	16,867.76
Miscellaneous	100,182.76	122,735.00	22,552.24
Interest	777,079.87	844,136.76	67,056.89
Miscellaneous	123,282.00	123,282.00	-
Total revenues	\$ 3,311,175.73	\$ 3,342,163.73	\$ 31,988.00
EXPENDITURES			
Current:			
General government:			
Personal services and related benefits	\$ 880,500.00	\$ 869,640.00	\$ 10,860.00
Operating supplies	481,708.52	500,313.70	18,605.18
Materials and supplies travel and other	302,000.00	470,267.00	168,267.00
Charges	20,100.00	20,000.00	(100.00)
Capital outlay	14,700.00	15,000.00	300.00
Debt service:			
Principal	141,000.00	141,576.75	576.75
Interest	21,500.00	21,800.00	300.00
Inter-governmental	142,000.00	111,420.00	(30,580.00)
Total expenditures	\$ 1,772,207.02	\$ 1,801,079.05	\$ 28,872.03
CHANGE IN FUND BALANCE	\$ 1,538,968.71	\$ 1,541,084.68	\$ 2,115.97
INITIAL BALANCE	750,000.00	750,000.00	-
FINAL BALANCE	\$ 1,538,968.71	\$ 1,541,084.68	\$ 2,115.97

The accompanying notes are an integral part of this statement.

STATEMENT C

JEFFERSON PARISH CLERK OF COURT
Metairie, 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 1874, 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 Jefferson 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 within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the clerk of court includes all funds, account groups, activities, or centers, for which the clerk of court is financially accountable. As a legally separate fiscally independent 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. The clerk of court has the right to sue and be sued in its own name and the right to buy, sell, lease and mortgage property in its own name. Other than certain operating expenditures of the clerk's office that are paid or provided by the parish council as required by Louisiana law, the clerk of court is fiscally 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 financial accountability, such as the parish council, 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.

JEFFERSON PARISH CLERK OF COURT
Covina, Louisiana

Notes to the Financial Statements - continued
As of and for the Year Ended June 30, 1994

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 governmental 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, Registry of Court and Deferred Compensation Agency Funds account for assets held as an agent for others. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general-purpose financial statements have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

JEFFERSON PARISH CLERK OF COURT
Gretna, Louisiana

Notes to the Financial Statements - continued
As of and for the Year Ended June 30, 1998

D. BASIS OF ACCOUNTING - continued

Revenues

Revenues are recorded in the year they are earned to the extent available to fund current year obligations. Interest income on investments is recorded when the investments 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.

E. BUDGET PRACTICES

The proposed budget for the 1998 fiscal year was made available for public inspection at the clerk's office on June 19, 1998. The proposed budget, prepared on the modified-accrual basis of accounting, was published in the official journal ten days prior to the public hearing. The budget hearing was held at the clerk's office on June 29, 1998. 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 all 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.

JEFFERSON PARISH CLERK OF COURT
Gretna, Louisiana

Notes to the Financial Statements - continued
As of and for the Year Ended June 30, 1994

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS - continued

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 which approximates market, except for investments in the Deferred Compensation Agency Fund, which are reported at market.

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 council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are presented at historical cost.

H. COMPENSATED ABSENCES

Employees of the clerk of court's office earn vacation leave at the rate of 10 to 20 working days per year depending upon the length of service. Vacation leave must be taken in the year following the year earned and cannot be carried over to successive years. Exceptions are made to allow a carry over of vacation until September 1st with a supervisor's permission. Also, no accumulated leave from prior administrations is allowed to be carried forward.

In lieu of sick leave, employees of the clerk of court's office earn 8.75 hours per month of service as personal leave. An employee may accumulate up to forty five days personal leave and may carry over personal leave into succeeding service years.

The cost of leave privileges, computed in accordance with GASB Statement No. 18, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

I. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

JEFFERSON PARISH CLERK OF COURT
Gretna, Louisiana

Notes to the Financial Statements - continued
As of and for the Year Ended June 30, 1994

3. TOTAL COLUMN ON THE COMBINED BALANCE SHEET

The total column on the combined balance sheet is captioned Memorandum Only 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. Interfund eliminations have not been made in the aggregation of this data.

1. SECURITIES DEPOSITED WITH CLERK OF COURT

Securities deposited with the clerk of court, stated at \$601,138.60 represent securities (principally stocks and bonds) which the courts have ordered to be held by the clerk of court until judgment has been rendered in court litigation. The carrying value of these securities is the amount assigned by the court. These securities are held in the clerk of court's vault and may only be released to litigants upon order of the court.

2. CASH AND CASH EQUIVALENTS AND INVESTMENTS

At June 30, 1994, the clerk of court had cash and cash equivalents and investments (book balances) totaling \$26,485,276.24 as follows:

petty cash	\$	582.00
Demand Deposits	\$2,188,738.18	
Time deposits (maturity over 90 days)	\$,135,088.00	
Investments - deferred compensation agency fund	<u>121,588.15</u>	
Total	\$26,485,276.24	

These deposits are stated at cost, which approximates market, except for investments in the Deferred Compensation Agency Fund, which are reported at 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. As June 30, 1994 the clerk had \$26,414,137.80 in deposits (collected bank balances). These deposits are secured from risk by \$110,113.98 of federal deposit insurance and \$24,301,781.01 of pledged securities held by the custodial bank in the name of the fiscal agent bank (MAM Category 3).

JEFFERSON PARISH CLERK OF COURT
Greene, Louisiana

Notes to the Financial Statements - continued
As of and for the Year Ended June 30, 1996

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS - continued

Even though the deposits covered by pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1339 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.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1995	Additions	Deletions	Balance June 30, 1996
Equipment	<u>\$1,000,000.00</u>	<u>\$12,000.00</u>	<u>\$8,000.00</u>	<u>\$1,004,000.00</u>

5. RECEIVABLES

The receivables of \$171,537.78 at June 30, 1996 are as follows:

Class of Receivable	General Fund	Agency Funds	Total
Customer accounts receivable	\$ 48,914.31	\$29,429.38	\$ 78,343.69
Criminal fees	34,212.41	-0-	34,212.41
Court attendance	58,560.00	-0-	58,560.00
Miscellaneous	<u>3,421.38</u>	<u>-0-</u>	<u>3,421.38</u>
Total	<u>\$142,108.48</u>	<u>\$29,429.38</u>	<u>\$171,537.78</u>

An allowance for doubtful receivables is not required because all receivables are considered collectible.

6. PENSION PLAN

Substantially all employees of the Jefferson 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.

JEFFERSON PARISH CLERK OF COURT
Gretna, Louisiana

Notes to the Financial Statements - continued
As of and for the Year Ended June 30, 1994

4. PENSION PLAN - continued

All regular employees averaging more than twenty hours per week 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 2 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 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, 11749 Bridgeway Avenue, Suite 51, Baton Rouge, Louisiana 70816, or by calling (504)293-1162.

Funding policy. Plan members are required by state statute to contribute 3.25 percent of their annual covered salary and the Jefferson 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 Jefferson Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:303, 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 Jefferson Parish clerk of court's contribution to the System for the years ending June 30, 1992, 1993 and 1994, were \$978,809.53, \$926,887.16 and \$417,882.74, respectively, equal to the required contributions for each year.

JEFFERSON PARISH CLERK OF COURT
CREOLA, LOUISIANA

Notes to the Financial Statements - continued
As of and for the Year Ended June 30, 1996

7. HEALTH CARE AND LIFE INSURANCE BENEFITS

In accordance with the Employee Handbook, the Jefferson Parish Clerk of Court provides certain health care and life insurance benefits for its active and retired employees. Since July 1, 1993 these benefits for active employees and similar benefits for retirees are provided through an insurance company whose monthly premiums are paid jointly by the employee, retiree and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's portion of premiums) as an expenditure when the monthly premiums are due. Retirees are eligible for these benefits if they retire from the Jefferson Parish Clerk of Court with at least twelve years of service. The Clerk pays 50% of the retiree premium for these benefits. During the current year, the net expenditure to the clerk of court for post retirement insurance coverage was approximately \$31,000.00 for 38 retirees.

8. OPERATING LEASE

The minimum annual future commitments under noncancelable operating leases for equipment are as follows:

Year Ending <u>June 30,</u>	
1997	\$ 3,021.84

Lease expenditures for the year ended June 30, 1996 were \$6,843.68.

9. CAPITAL LEASE

The Clerk of Court entered into various lease agreements as lessee for financing the acquisition of computer and other equipment with a carrying value of \$901,309.91. The lease agreements qualify as capital leases for financial reporting purposes under the criteria of Statement of Financial Accounting Standards No. 13 and therefore were recorded at the present value of the future minimum lease payments as of the dates of inception. The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at June 30, 1996.

JEFFERSON PARISH CLERK OF COURT
Gretna, Louisiana

Notes to the Financial Statements - continued
As of and for the Year Ended June 30, 1996

9. CAPITAL LEASE - continued

Year ending June 30,	
1997	\$184,582.12
1998	76,797.18
1999	<u>6,688.00</u>
Total minimum lease payments	327,797.30
Less amount representing interest	<u>11,671.24</u>
Present value of future minimum lease payments	<u>\$214,121.06</u>

10. JUDGEMENT PAYABLE

Pursuant to a judgment rendered December 11, 1994, the U.S. Court of Appeals reversed the order of the trial court and ordered the Clerk of Court to pay \$88,347.00, including interest and court costs in connection with unpaid health claims. This matter had been litigated since 1990 and was related to a self-insurance health fund established by the former clerk of court, Marc A. Meiser. It is expected that the claims will be paid over a three-year period beginning in 1997 with legal interest at the assumed rate of 7.75%. Future payments of this judgment, including interest of \$14,044.39 are expected to be as follows:

Year Ending June 30,	
1997	\$ 17,088.59
1998	14,097.18
1999	14,097.18
2000	<u>17,088.48</u>
Total	<u>\$ 60,271.33</u>

11. CHANGES IN AGENCY FUND UNSETTLED DEPOSITS

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at Beginning of Year	Additions	Debitures	Unsettled Deposits at End of Year
Agency funds:				
Advanced deposit funds:				
Electric Users	\$12,475,765.86	\$ 2,629,876.00	\$ 2,876,727.45	\$12,228,914.41
Phone Parish Court	1,222,762.19	724,275.71	478,286.19	1,468,751.61
Grand Parish Court	762,189.79	531,364.75	438,756.45	854,808.09
Registry of Court fund	4,475,775.42	8,171,257.02	4,171,829.54	\$18,475,202.90
Total	\$18,936,993.26	\$11,956,572.58	\$11,963,609.63	\$18,929,966.21

JEFFERSON PARISH CLERK OF COURT
Greene, Louisiana

Notes to the Financial Statements - continued
As of and for the Year Ended June 30, 1996

12. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of changes in the general long-term obligations for the year ended June 30, 1996:

	Balance July 1, 1995	Net Increase (Decrease)	Balance June 30, 1996
Compensated absences	\$ 201,250.25	\$ 20,821.39	\$ 222,071.64
Capital lease	300,000.49	(145,878.15)	154,122.34
Judgment payable	-0-	88,247.60	88,247.68
	<u>\$ 501,250.74</u>	<u>\$ 163,190.74</u>	<u>\$ 664,441.96</u>

At June 30, 1996, employees of the clerk of court had accumulated \$222,071.64 of employee leave benefits, computed in accordance with GASB Statement No. 16.

13. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at June 30, 1996, are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$419,373.55	\$ 6,362.60
Agency funds:		
District courts	34.80	348,927.97
First Parish Court	-0-	43,048.17
Second Parish Court	331.30	21,808.38
registry of court	5,398.10	-0-
Total	<u>\$419,738.10</u>	<u>\$419,739.10</u>

14. LITIGATION AND CLAIMS

The clerk of court is a defendant in several lawsuits claiming damages of various amounts. In the estimation of legal advisors of the clerk of court, the ultimate resolution of these suits would not materially affect the financial statements.

Claims and litigation costs of \$102,161.96 were incurred in the current year, which has been recorded as a current-year expenditure in the General Fund.

JEFFERSON PARISH CLERK OF COURT
Gretna, Louisiana

Notes to the Financial Statements - continued
As of and for the Year Ended June 30, 1996

15. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH
COUNCIL.

A portion of the clerk of court's office space is located in the parish courthouse which is owned by the parish council. The parish council provided a portion of utilities and maintenance for the operation of the clerk of court's office. In addition to these items, the parish council paid \$249,839.29 for office supplies, equipment, and fees. These expenditures are not reflected in the accompanying financial statements.

16. EXCESS FUND BALANCE

Louisiana Revised Statute 13:386 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 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 because 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.

17. DEFERRED COMPENSATION PLAN

The Clerk offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

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

It is the opinion of the Clerk's legal counsel that the Clerk has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Clerk believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Investments are managed by NEMSCO. The choice of the investment option is made by the participant.

SUPPLEMENTAL INFORMATION

JEFFERSON PARISH CLERK OF COURT
Gretna, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
As of and for the Year Ended June 30, 1986

FINANCIAL FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Funds, as provided by Louisiana Revised Statute 13:848, are used to account 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, is used to account for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

DEFERRED COMPENSATION AGENCY FUND

As explained in note 14 to the financial statements, the Clerk offers employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

JEFFERSON PARISH CLERK OF COURT
 MONROE, LOUISIANA
 FIDUCIARY FUND STATE - AGENT FUNDS
 Combining Balance Sheet, June 30, 1998

ASSETS	Fixed		MUTUAL		REPLIETY OF		REPLIETY OF		TOTAL
	Account	Sec'd	Partic	Sec'd	State	Fund	State	Agency	
Cash and bank	\$1,217,800.00	\$	\$67,488.87	\$898,792.20	\$	\$	\$	\$	\$1,983,881.07
Investments	1,124,000.00	\$	174,000.00	307,000.00	\$	1,177,000.00	\$	1,177,000.00	4,391,881.07
Due from other agents and	\$	\$	\$	\$	\$	\$	\$	\$	\$
with clerk of court	4,000.00	\$	400.00	200.00	\$	200.00	\$	\$	4,800.00
receivables	\$	\$	\$	\$	\$	\$	\$	\$	\$
Due from other funds	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other assets	\$10,000.00	\$	\$	\$	\$	\$	\$	\$	\$10,000.00
	\$1,231,800.00	\$	\$171,888.87	\$1,206,192.20	\$	\$1,177,000.00	\$	\$	\$3,686,881.07

LIABILITIES	Fixed		MUTUAL		REPLIETY OF		REPLIETY OF		TOTAL
	Account	Sec'd	Partic	Sec'd	State	Fund	State	Agency	
Due to other agents and	\$	\$	\$	\$	\$	\$	\$	\$	\$
with clerk of court	\$	\$	\$	\$	\$	\$	\$	\$	\$
receivables	\$	\$	\$	\$	\$	\$	\$	\$	\$
Due to other funds	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other liabilities	\$	\$	\$	\$	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$

JEFFERSON PARISH LEASE OF COURT
 Gretna, Louisiana
PROPERTY RENT TYPE - ADDED FUNDS
 Schedule of Charges to Classified Expenses
 for the year ended June 30, 1976

	NORMAL BUDGET FUND			Registry of Court Fund	Total
	First	Second	Third		
	Quarter	Quarter	Quarter		
REGULAR BUDGET LEASE OF COURT	\$ 17,471,594.00	17,337,342.00	1,342,889.00	\$ 2,411,775.07	37,563,596.07
EXPENSES					
Depreciation					
Build and maintenance	4,661,000.00	498,500.00	584,700.00	-0-	5,744,200.00
Adoptive	20,000.00	-0-	-0-	-0-	20,000.00
Judgments	-0-	-0-	-0-	7,432,500.00	7,432,500.00
Jury expenses	-0-	-0-	-0-	220,000.00	220,000.00
Interest earned	200,000.00	20,000.00	20,000.00	271,000.00	471,000.00
Total additions	<u>4,861,000.00</u>	<u>518,500.00</u>	<u>584,700.00</u>	<u>8,703,500.00</u>	<u>14,667,700.00</u>
Total	<u>20,492,594.00</u>	<u>1,956,842.00</u>	<u>1,927,589.00</u>	<u>24,508,075.07</u>	<u>24,935,075.07</u>
RESOURCES					
1975 transferred to					
General Fund	7,911,475.00	521,441.00	770,999.00	-0-	9,203,915.00
Services to litigants	752,407.00	14,000.00	190,513.00	2,499,100.00	3,456,010.00
Witness, appellants,					
Interpreters, etc.	100,000.00	300.00	600.00	-0-	100,900.00
Photographer's fees	20,000.00	20,000.00	20,000.00	-0-	60,000.00
Non-100% fees	600,000.00	100,000.00	500,000.00	-0-	1,200,000.00
Judicial expenses fund	174,700.00	-0-	-0-	-0-	174,700.00
Borrowing and other fund	74,000.00	-0-	-0-	-0-	74,000.00
Judicial capital fund					
Completed for bond	24,000.00	24,000.00	24,000.00	-0-	72,000.00
Interest fund levied					
on general fund	200,000.00	20,000.00	20,000.00	-0-	420,000.00
on building fund	50,000.00	20,000.00	20,000.00	-0-	120,000.00
on balance of resources	1,000.00	-0-	-0-	-0-	1,000.00
Jury bankers fees	-0-	-0-	-0-	170,000.00	170,000.00
Total resources	<u>9,203,915.00</u>	<u>816,641.00</u>	<u>896,509.00</u>	<u>2,679,100.00</u>	<u>13,596,165.00</u>
UNCLASSIFIED BUDGET LEASE OF COURT	\$ 10,000,000.00	10,000,000.00	8,000,000.00	200,000,000.00	118,000,000.00

SCHEDULE 2

INTERNAL CONTROL AND COMPLIANCE

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
BASED ON AN AUDIT OF THE GENERAL-PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

INDISCALABLE JOHN A. GEORGEKIMMER
JEFFERSON PARISH CLERK OF COURT
Metairie, Louisiana

We have audited the general-purpose financial statements of the Jefferson Parish Clerk of Court as of and for the year ended June 30, 1998, and have issued our report thereon dated December 28, 1998, which report contained an opinion qualified for the effects of not reconciling the individual balances in the advance deposit funds.

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 but whether the general-purpose financial statements are free of material misstatement.

The management of the Jefferson Parish Clerk of Court is responsible for establishing and maintaining internal controls. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal controls 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 internal controls, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the controls to future periods is subject to the risk that procedures may become

inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general-purpose financial statements of Jefferson Parish Clerk of Court, for the year ended June 30, 1990, we obtained an understanding of the internal controls. With respect to the internal controls 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 controls. Accordingly, we do not express such an opinion.

We noted the following matter involving the internal controls and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. This same matter was included in our reports on the audit of the general-purpose financial statements for the years ended June 30, 1988 and 1989. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls that, in our 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.

Condition - The clerk of court has not reconciled the individual deposit balances of the advance deposit funds, totaling \$15,249,634.93 at June 30, 1990 with their cash balances. The advance deposit funds are agency funds used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid. The funds are held in the advance deposit funds until there is some court or other action making it appropriate for the clerk of court to disburse the funds.

The clerk of court, in his agency capacity, has the responsibility to identify individual deposit balances within the advance deposit funds and to reconcile the total of those balances with the total balance of the funds. The lack of this reconciliation increases the risk that individual balances may be misstated and that the transactions that are based on the balances could be in error.

MANAGEMENT'S RESPONSE: - The task of identifying the individual deposit balances involves a tremendous amount of detailed research of individual case files, portions of which have been completed. Because of the enormity of the task, it is not possible to predict when this work will be completed. Concomitantly with the task of identifying individual deposit balances, a new computer system is being installed which will facilitate the record keeping and enable us to perform the required reconciliation procedures.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control 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.

Our consideration of the internal controls would not necessarily disclose all matters in the internal controls 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, we believe the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing and extent of the procedures to be performed in our audit of the general-purpose financial statements of Jefferson Parish Clerk of Court as of and for the year ended June 30, 1994.

This report is intended for the information of the management of the Jefferson Parish Clerk of Court and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Clerk of Court, is a matter of public record.

Harvey, Louisiana, December 30, 1994

Harvey, Louisiana
December 30, 1994

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF THE GENERAL-PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

HONORABLE JOHN A. GEGENHEIMER
JEFFERSON PARISH CLERK OF COURT
Gretna, Louisiana

We have audited the general-purpose financial statements of the Jefferson Parish Clerk of Court as of and for the year ended June 30, 1998, and have issued our report thereon dated December 30, 1998, which report contained an opinion qualified for the effects of not reconciling the individual balances in the advance deposit funds.

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

Compliance with laws, regulations, contracts and grants applicable to the Jefferson Parish Clerk of Court is the responsibility of the Jefferson 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 Jefferson 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 the following instances of noncompliance that is required to be reported herein under Government Auditing Standards and which is material to the general-purpose financial statements.

Finding - The Clerk of Court has not refunded all balances on suits which have been inactive for five or more years. Louisiana Revised Statute 13:843(B) requires the Clerk of Court to refund to litigants any balances for suits that have

been inactive for five or more years. These inactive, unclaimed balances only serve to complicate the accounting and reconciliation of the advance deposit funds.

The Clerk of Court should identify inactive suit balances, by years, and refund the older balances to the litigants as required by statute.

Management's Response - The task of identifying the individual deposit balances which have been inactive for five or more years involves a tremendous amount of detailed research of individual case files. Because of the enormity of the task, it is not possible to predict when this work will be completed. Conjecturally with the task of identifying individual deposit balances, a new computer system is being installed which will facilitate the record keeping and enable us to identify deposit balances which should be refunded.

We considered this instance of noncompliance in forming our opinion on whether the June 30, 1994 general-purpose financial statements are presented fairly, in all material respect, in conformity with generally accepted accounting principles, and this report does not affect our report dated December 20, 1994 on those general-purpose financial statements.

The finding of noncompliance described above was also included in our report dated December 13, 1995 on our audit of the general-purpose financial statements for the year ended June 30, 1995.

This report is intended for the information of the management of the Jefferson Parish Clerk of Court and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Clerk of Court, is a matter of public record.

Luigi, Bouter, Bacchini & Bowen

Harvey, Louisiana
December 20, 1994