

WIND MARSH CLERK OF COURT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET (GAAP BASIS) AND ACTUAL -
 GOVERNMENTAL FUND TYPE - GENERAL FUND (SALARY)
 FOR THE YEAR ENDED JUNE 30, 1990

| REVENUES: | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------|-----------|--|
| Licenses And Permits - Marriage | \$ 3,846 | \$ 4,108 | \$ 264 |
| Fees, Charges, And Commissions For Services: | | | |
| Court Costs, Fees, And Charges | 128,323 | 129,596 | 12,273 |
| Fees For Recording Legal Documents | 14,024 | 14,800 | 1,884 |
| Fees For Photocopying Of Documents | 31,727 | 32,574 | 8,847 |
| Supplemental Compensation Fund Receipts | 9,460 | 9,937 | 477 |
| Fee Of Money And Property - Interest Received | 7,143 | 9,608 | 2,465 |
| Miscellaneous | 5,022 | 153 | (4,869) |
| TOTAL REVENUES | 223,525 | 230,816 | 7,291 |
| EXPENDITURES: | | | |
| Current: | | | |
| Personnel Services And Related Benefits | 181,903 | 176,688 | 12,288 |
| Operating Services | 23,849 | 25,249 | 1,401 |
| Materials And Supplies | 13,980 | 28,216 | (14,236) |
| Travel And Other Emerges (Note 12) | 13,000 | 34,283 | (21,283) |
| Capital Outlay | - | 800 | (800) |
| DEBT SERVICE | 8,292 | 8,292 | - |
| TOTAL EXPENDITURES | 249,024 | 233,328 | 15,696 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES | (25,499) | 38,500 | 64,000 |
| OTHER FINANCING SOURCES - Wind Marsh Police JURY (Note 11) | - | 5,922 | 5,922 |
| EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES | (25,499) | 44,422 | 70,422 |
| FUND BALANCE AT BEGINNING OF YEAR | 31,800 | 31,982 | - |
| FUND BALANCE AT END OF YEAR | \$ 6,301 | \$ 76,404 | \$ 70,103 |

The accompanying notes are an integral part of this statement.

WINN PARISH CLERK OF COURT

**NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1996**

FINANCIAL FUND TYPE

AGENCY FUNDS - The Advance Deposit and Registry of Court Funds are used to account for assets held in an agency for others. Agency funds are maintained in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUPS

General Fixed Assets - This account group is established to account for all fixed assets used in governmental fund type operations. General fixed assets provided by the Winn Parish Police Jury, which are not significant, are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. No depreciation has been provided on general fixed assets. The account group is not a fund and is conducted only with the endorsement of legislative bodies and does not involve measurement of results of operations.

General Long-Term Obligations - Long-term obligations expected to be financed from the General Fund are reported in the general long-term account group. Repayments for principal and interest obligations are recognized in the General Fund when paid.

D. BASIS OF ACCOUNTING

DATE OF ACCOUNTING PERIOD - 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 form applied.

The accompanying financial statements have been prepared under generally accepted accounting principles as it relates to governmental bodies and the General Fund uses the following practices in recording its revenues and expenditures:

All revenues in the General Fund are recognized as revenue in the year in which they are earned and available for use except for deferred income which is recognized when received.

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

E. BUDGETARY PRACTICES

As required by Louisiana Revised Statutes, the Winn Parish Clerk of Court prepared and legally adopted a budget for the General Fund for the year ended June 30, 1996. The proposed budget was prepared using generally accepted accounting principles, which is consistent with the basis of accounting used in the preparation of the accompanying financial statements. The proposed budget was made available for the public inspection on July 1, 1996. All budget appropriations lapse at year-end.

(Continued)

WINE PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 1998

Formal budget integration within the accounting records is not employed as a management control device. The Clerk of Court does not use accrual-basis accounting. There were no adjustments to the Original Budget during the fiscal year.

E. CASH AND CASH EQUIVALENTS

Cash includes amounts in interest bearing demand deposits, cash equivalents include amounts in time deposits. Time deposits are stated at cost. Under current 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.

F. COMPENSATED ABSENCE

The Wine Parish Clerk of Court provides vacation and sick leave to its full-time employees as follows:

| PERIOD OF CONTINUOUS SERVICE | VACATION —DAYS— |
|------------------------------|--------------------|
| Six Months to One Year | 5 |
| Over One Year | 10 |

The above described vacation days are 80% cumulative and must be used during the period earned and, accordingly, the Wine Parish Clerk of Court has not accumulated and vested benefits related to vacation leave which require accrual.

The Wine Parish Clerk of Court does not have a formal policy related to sick leave.

G. TOTAL COLUMN ON COMBINED STATEMENTS

The total column on the combined statements 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 reconciliation. Interfund eliminations have not been made in the aggregation of this data.

2. CASH AND CASH EQUIVALENTS

As June 30, 1998, the carrying amount of the Clerk's deposits with financial institutions was \$514,535 and included in these deposits were time deposits of \$188,728. These deposits are stated at cost, which approximates market, and 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 book balance of the Clerk's deposits with financial institutions at June 30, 1998 was \$425,735. All the Clerk's bank balances were fully covered by federal deposit insurance at June 30, 1998.

(continued)

MISSISSIPPI CLERK OF COURT

**NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1996**

3. ACCOUNTS RECEIVABLE

The accounts receivable at June 30, 1996, recorded in the General Fund, represent billings on account for photocopy charges and reproduction of legal documents.

4. CHANGES IN GENERAL FUND ASSETS

The changes in general fund assets for the year ended June 30, 1996 is as follows:

| | Balance July 1, 1995 | ADDITIONS | DEDUCTIONS | Balance June 30, 1996 |
|------------------|----------------------------|---------------|------------------|-----------------------------|
| Reimbursable | \$ 20,818 | - | \$ 10,418 | - |
| Office Furniture | 66,871 | - | - | \$ 66,871 |
| Office Equipment | 98,221 | \$ 816 | - | 99,037 |
| Total | \$185,910 | \$ 816 | \$ 10,418 | \$185,871 |

5. DUE FROM/TO OTHER FUNDS

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

| FUND | DUE FROM OTHER FUNDS | DUE TO OTHER FUNDS |
|----------------------|-------------------------|-----------------------|
| General Fund | \$ 326 | |
| Advance Deposit Fund | | \$ 326 |
| | \$ 326 | \$ 326 |

6. PENSION PLAN

Substantially all employees of the 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 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 65 with at least 10 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary. Final-average salary is the employee's average salary over the 18 consecutive or jointed months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 65 and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and funded by state statute.

(Cont. Next)

COMPONENT UNIT FINANCIAL STATEMENTS

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WHITE & BATES, CPA

October 29, 1996

INDEPENDENT AUDITORS' COMPILATION REPORT

Honorable Donald E. Bailey
Winn Parish Clerk of Court
Winnfield, Louisiana 71483

We have compiled the accompanying financial statements of the Winn Parish Clerk of Court, a component unit of the Winn Parish Police Jury, as of and for the year ended June 30, 1996, as listed in the foregoing table of contents, and the supplemental information schedule, which is presented only for supplementary analysis purposes, 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 and supplemental schedules information that is the responsibility of the Winn Parish Clerk of Court. We have not audited or reviewed the accompanying financial statements and supplemental information schedule and, accordingly, do not express an opinion or any other form of assurance on them.

White & Bates

White & Bates

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MISSISSIPPI CLERK OF COURT
MOVES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1996

9. CHANGES IN DEFERRAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligations (Capital Leases) transactions during the year:

| Long-Term Obligations | Amount |
|---------------------------------|------------------|
| July 1, 1995 | \$ 18,197 |
| Reductions - Principal Payments | <u>1,8,881</u> |
| June 30, 1996 | <u>\$ 11,316</u> |

9. PAST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Miss 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 those benefits if they reach normal retirement age while working for the Clerk. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the Clerk. The Clerk recognizes the cost of providing these benefits (Clerk's portion of premiums) as an expenditure when the premiums become due. For the year ended June 30, 1996, the cost of retiree benefits totaled \$5,351. There are currently five participants eligible to receive benefits under this program.

10. UNSETTLED BALANCES

The following is a summary of changes in agency fund unsettled balances:

| | BALANCE | ACQUISITIONS | | DEDUCTIONS | | BALANCE |
|------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| | JULY 1, 1995 | 1995 | 1996 | 1995 | 1996 | JUNE 30, 1996 |
| Advance Deposit Fund | \$712,382 | \$ 215,612 | \$ 231,287 | \$ 231,287 | \$ 231,287 | \$727,994 |
| Registry of Court Fund | 241,266 | 57,814 | 25,251 | 25,251 | 25,251 | 299,029 |
| Total | <u>\$953,648</u> | <u>\$273,426</u> | <u>\$256,538</u> | <u>\$256,538</u> | <u>\$256,538</u> | <u>\$1,027,123</u> |

11. EXPENDITURES MADE AND SERVICES PROVIDED BY MISSISSIPPI POLICE JURY

The Miss Parish Police Jury during the year ended June 30, 1996 made expenditures of some 104,376 for the benefit of the Miss Parish Clerk of Court. These expenditures were primarily for operating services (computer maintenance) and materials and supplies (binding & printing).

In addition, the Miss Parish Police Jury also paid 15,776 of the Clerk's capital lease payments and, accordingly, such payments are reflected in these statements as other financing sources.

The Miss Parish Police Jury also provides the Clerk of Court with office facilities and the related utility costs for such facilities.

(Continued)

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MISSISSIPPI PARISH CLERK OF COURT
MOBILE, LOUISIANA
ANNUAL FINANCIAL REPORT
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 receiver, 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.

Original Date ~~5-1-66~~

STATEMENT A

STATEMENT A
 CONSOLIDATED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT CATEGORIES
 2000-06-30

| | ASSETS | | LIABILITIES | | NET POSITION | | ACCOUNT CREDIT | | TOTAL RESOURCES (NET) |
|---|---------------------------|-------------------------------|----------------------|--------------------------|----------------------|--------------------------|----------------------|--------------------------|-----------------------------|
| | GOVERNMENTAL FUND TYPE | NON-GOVERNMENTAL FUND TYPE | GENERAL FUND TYPE | NON-GENERAL FUND TYPE | GENERAL FUND TYPE | NON-GENERAL FUND TYPE | GENERAL FUND TYPE | NON-GENERAL FUND TYPE | |
| CASH AND OTHER EQUIVALENTS (NOTE 2) | 8,714,443 | 2,027,150 | 10,741,593 | | | | | | 10,741,593 |
| RECEIVABLES (NOTE 3) | 3,323 | | 3,323 | | | | | | 3,323 |
| NET FUND OTHER ASSETS (NOTE 3) | | 323 | | | | 323 | | | 323 |
| GENERAL FUND ASSETS (NOTE 4) | | | | | | | 1,111,324 | | 1,111,324 |
| ASSETS TO BE PROVIDED FOR RETIREMENT OF GENERAL FUND TYPE COLLECTIBLES | | | | | | | 1,111,324 | | 1,111,324 |
| TOTAL ASSETS | 12,037,766 | 2,354,473 | 14,392,239 | 1,111,324 | 1,111,324 | 1,111,324 | 1,111,324 | 1,111,324 | 14,392,239 |
| LIABILITIES AND FUND EQUITY | | | | | | | | | |
| LIABILITIES: | | | | | | | | | |
| Accounts Payable | 8,151,811 | | 8,151,811 | | | | | | 8,151,811 |
| Payroll Liabilities | 3,270 | | 3,270 | | | | | | 3,270 |
| Due To Other Funds | | 323 | | | | | | | 323 |
| Capital Leases Payable (NOTE 5 & 6) | | | | | | | 11,536 | | 11,536 |
| Unsettled Deposits (NOTE 6) | | | | | | | | | 481,585 |
| TOTAL LIABILITIES | 11,425,151 | 323 | 11,425,151 | 11,536 | 11,536 | 11,536 | 11,536 | 11,536 | 11,425,151 |
| FUND EQUITY: | | | | | | | | | |
| Investment In General Fund Assets | | | | | | | 1,111,324 | | 1,111,324 |
| Fund Balance: | | | | | | | | | |
| Unassigned | 1,111,324 | | 1,111,324 | | | | | | 1,111,324 |
| TOTAL LIABILITIES AND FUND EQUITY | 12,536,475 | 323 | 12,536,475 | 11,536 | 11,536 | 11,536 | 1,111,324 | 1,111,324 | 12,536,475 |

The accompanying notes are an integral part of this statement.

WISSE PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 1996

12. OPERATING LEASES

The Clerk has a two year operating lease dated January 1, 1996 for the lease of an office vehicle for \$204.75 per month. Lease payments of \$1,188 for the year ended June 30, 1996 are included in travel and other charges.

13. LITIGATION

The Wisse Parish Clerk of Court was not involved in any litigation at June 30, 1996.

14. CONTINGENT LIABILITIES

The Wisse Parish Clerk of Court utilizes the reimbursement method for employee unemployment taxes and, accordingly, is contingently liable for the cumulative benefits paid to any employee who is eligible for such benefits at termination of employment. At June 30, 1996, no employee had terminated employment which resulted in an unemployment benefit claim.

15. EXCESS FUND BALANCE

Louisiana Revised Statutes require that every four years (at the close of the Clerk's term of office) the Clerk must pay the parish treasurer the portion of the General Fund fund balance that exceeds one-half of the revenues of the clerk's last year in the term of office. At June 30, 1996, there was no amount due the parish treasurer as the General Fund's fund balance at June 30, 1996 did not exceed one-half of the revenues of the General Fund for this last year of the clerk's four-year term of office.

16. OTHER DISCLOSURES

There were no subsequent events or related party transactions that require disclosure in these notes to the June 30, 1996 financial statements.

(Continued)

WISCONSIN PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1994

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana Clerks of Court Association and Relief Fund, 11745 Metairie Avenue, Suite 21, Baton Rouge, Louisiana 70804, or by calling (504) 758-1160. The Wisconsin Parish Clerk of Court does not operate the benefits granted by the System.

Plan members are required by state statute to contribute 8.12% of their annual covered salary and the Wisconsin Parish Clerk of Court is required to contribute an actuarial determined rate. This current rate is 11.50% of annual covered payroll. Contributions to the System include one-fourth of one percent (one-half of one percent for Epsilon Parish) of the 1990 stamp tax as collected by the tax rolls of each parish. The contribution requirements of plan members and the Wisconsin Parish Clerk of Court are established and may be amended by public action. As provided by Louisiana Revised Statute 11:185, 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 Wisconsin Parish Clerk of Court total contributions to the System for the years ending June 30, 1994, 1993, and 1992, were \$26,818, \$24,488, and \$21,508, respectively, and were equal to the required contributions for each year.

7. CAPITAL LEASES

The Wisconsin Parish Clerk of Court obtained a new computer system and copy machine under lease-purchase agreements which have been reflected in these financial statements as general long-term debt obligations. The terms of the leases are as follows:

| | Computer System | Copy Machine |
|--|--------------------|------------------|
| Lease Date | June 1, 1993 | January 27, 1993 |
| Total Annual Lease | \$78,134.60 | \$18,407.84 |
| Monthly Principal and Interest Payments | 430.81 | 217.60 |
| Term | 60 months | 48 months |

Under the terms of these leases, the title to the assets transfers to the Wisconsin Parish Clerk of Court at the end of the lease term and the following is a summary of the future minimum lease-purchase payments and the present value of the net minimum lease-purchase payments at June 30, 1994:

| Term Ending June 30 | Amount |
|--|----------|
| 1997 | \$ 7,000 |
| 1998 | 3,177 |
| Net Minimum Future Lease Payments | 10,177 |
| Less: Interest Portion Payments | (1,824) |
| Present Value of Net Minimum Lease Payments | \$ 8,353 |

(Continued)

WHITE & BATES

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REPORT 1996, P. 10

FORM 7, 2000, P. 10

October 20, 1996

INDEPENDENT AUDITORS' REPORT ON APPLICABLE FEDERAL-LEVEL PROCEDURES

Honorable Donald H. Kelley
Winn Parish Clerk of Court
Winnfield, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Winn Parish Clerk of Court and the Legislative Auditor, State of Louisiana, solely to assist the audit in obtaining management's assertions about Winn Parish Clerk of Court's compliance with certain laws and regulations during the year ended June 30, 1996 included in the accompanying Louisiana Statewide Financials. This agreed-upon procedure 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, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been prepared or for any other purposes.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$25,000, and determine whether such purchases were made in accordance with laws prohibiting the public bid law.

No expenditures were made during the year ended June 30, 1996 which exceeded the above amounts.

Code 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 LA-RR 42:3181-3184 (the Code of Ethics), and a list of certain business interests of all board members and employees, as well as their immediate families.

The Winn Clerk provided us with the required list.

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

The Winn Clerk provided us with the required list.

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

None of the employees on the list provided in agreed-upon procedure 3, matched any name provided in agreed-upon procedure 2.

WINE PARISH CLERK OF COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1978

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE CLERK OF COURT - The Wine Parish Clerk of Court serves as the ex-officio notary public and the recorder of conveyances, mortgages and other acts as provided by the State of Louisiana Constitution of 1974 and has numerous other duties and powers as provided by law. The Clerk of Court is a parish-wide elected official and serves for a term of four years upon election.

The following is a summary of the more significant accounting policies:

A. REPORTING ENTITY

For financial reporting purposes, State modification Section 8100 establishes criteria and standards for defining the financial reporting entity. The requirements of this section apply to all levels of state and local governmental units, including primary governments and component units of those primary governments.

The Wine Parish Clerk of Court is considered a component unit of the Wine Parish Police Jury since criteria established provide that the Wine Clerk of Court has some fiscal dependence on the Police Jury for office facilities, services and materials of the Wine Parish Clerk of Court's financial statements from those of the Police Jury would create incomplete financial statements of the parishwide governmental organization. Accordingly, these financial statements, are those of a component unit of a primary government, the Wine Parish Police Jury.

B. 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 various funds and account group are reported by general fund type in the financial statements. Each fund operation with a group of self-balancing accounts that comprises the assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following fund designation, fund types, and account group are used by the Clerk of Court:

GOVERNMENTAL FUND TYPE

General Fund (Salary) - The General Fund is the principal fund of the Clerk of Court and is used to account 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.

(Continued)

Budgeting

1. Obtain a copy of the legally adopted budget and all amendments.

The Miss Clerk provided us with a copy of the original budget and there were no amendments to such budget for the year ended June 30, 1994.

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

The budget was adopted on July 1, 1993 by the Miss Clerk and made available for public inspection on that date.

3. 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%.

We compared budgeted revenues and expenditures to actual revenues and expenditures and noted that actual revenues did exceed the budgeted amount by more than 5%. Total expenditures did not exceed the budgeted amount by more than 5%.

Accounting and Reporting

4. Randomly select 4 disbursements made during the period under examination and:

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

We examined supporting documentation for each of the six selected expenditures and noted that the payment amount and proper were proper.

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

We noted no exceptions to codings for proper fund or general ledger account.

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

The Miss Parish Clerk of Court properly approved all disbursements.

Receipts

5. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-RS 49:11 through 49:13 (the open meetings law).

This is not applicable to Miss Parish Clerk of Court.

Bank

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

No deposits were noted which appeared to be for any of the items noted.

Advances and Expenses

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

We examined the Winn Parish Clerk of Court payroll records for the years ended June 30, 1994 and noted no payments to employees of the Clerk which would constitute a bonus, advance, or gift.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Winn 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. Moreover, this report of agreed-upon procedures is a matter of public record and its distribution is not limited.

White & Bates

White & Bates
Bossier Parish, Louisiana
October 29, 1994

FUNDING FUND TYPES - AGENCY FUNDS

ADVANCE DEPOSIT FUND - The Advance Deposit Fund is 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 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.

MIRN PARISH CLERK OF COURTS

SCHEDULE 1

SCHEDULE OF CHANGES IN UNSETTLED DEPOSIT BALANCES, BY FUND -
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 FOR THE YEAR ENDED JUNE 30, 1994

| | ADVANCE DEPOSIT FUND | REGISTER OF COURT FUND |
|--|----------------------------|------------------------------|
| UNSETTLED DEPOSIT BALANCES AT JULY 1, 1993 | 1214,588 | 1251,894 |
| ADDITIONS | | |
| Deposits: | | |
| Bills and Encumbrance Invoices Earned | 212,886 | 13,543 |
| | ----- | ----- |
| TOTAL ADDITIONS | 212,886 | 13,543 |
| Total | 212,886 | 13,543 |
| DEDUCTIONS | | |
| Clerk's Costs (transferred to General Fund) | 117,211 | |
| Litigation settlements, Refunds, Witness and Bail Costs, etc. | 81,981 | 37,051 |
| Sheriff's Fees | 35,876 | |
| Other Deductions | ----- | ----- |
| Total Deductions | 235,068 | 37,051 |
| UNSETTLED DEPOSIT BALANCES AT JUNE 30, 1994 | 989,520 | 1214,843 |

Supplementary schedules. Presented as additional analytical data.