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A HINES, JACKSON & HINES
FIRM

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Honorable Delia N. Sniggett
Eskine Parish Clerk of Court
P. O. Box 418
Honey, Louisiana 70001

We have audited the accompanying general purpose financial statements of the Eskine Parish Clerk of Court, Honey, Louisiana, a component unit of the Eskine Parish Police Jury as of and for the year then ended June 30, 1996, as listed in the table of contents. These financial statements are the responsibility of the Eskine Parish Clerk of Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In accordance with Government Auditing Standards, we have also issued a report dated October 25, 1996 on our consideration of the Eskine Clerk of Court's internal control structure and a report dated October 28, 1996 on the compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as "Schedule" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Eskine Parish Clerk of Court, Honey, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

HINES, JACKSON & HINES
Monroelouisiana, Louisiana
October 25, 1996

**PARISH POLICE CLERK OF COURT
NOBY, LOUISIANA
NOTICE TO THE FINANCIAL STATEMENTS
JUNE 30, 1968**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. CASH AND CASH EQUIVALENTS AND INVESTMENTS - Continued

All investments of 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 book value approximating market.

7. FIXED ASSETS

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

8. COMPENSATED ABSENCE

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

Employees of the clerk's office that have been employed one year or more earn two weeks of vacation leave per year. Vacation leave is provided for employees having less than a year of service. Although vacation does not carryover or accumulate from one year to the next, employees do meet with respect to vacation in that upon retirement or termination, they may be paid for vacation earned. The clerk of court assumes a liability for compensated absence.

The cost of leave privileges, computed in accordance with GASB Codification section 200, 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.

9. 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.

10. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

JACQUE PERIER, CLERK OF COURT
EAST LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF ACCOUNTING - Continued

prepared on the modified accrual basis of accounting. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

Recordings, cancellations, court attendance, criminal fees, mortgage certification, notary fees, certified copies, etc., are recorded in the year in which they are earned. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Salaries are recognized when they earn. Office supplies are recognized when they are purchased. Capital outlays are recognized when the liability is incurred.

B. BUDGET PRACTICES

The proposed budget for the 2008 fiscal year was made available for public inspection at the clerk's office on June 23, 2008. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 14 days prior to the public hearing. The budget hearing was held at the clerk's office on June 23, 2008. The budget is legally adopted and amended, as necessary, by the clerk. All budget appropriations lapse at year end.

Fiscal budget integration (within the accounting records) is employed as a management control device during the year. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. ENCUMBRANCES

Encumbrances are recorded as accounts payable at year-end.

G. 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 that mature within 60 days after the fiscal year end and other 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 or any other state of the United States, or under the laws of the United States. In addition, the clerk of court may invest in United States bonds, treasury notes, or certificates of deposit. These are classified

**BAHIAN PARISH CLERK OF COURT
BAHIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. REPORTING ENTITY - Continued

clerk of court was determined to be a component unit of the Bahian Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

c. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain 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 reportable available financial resources.

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

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and accounts for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Agency Funds

The Advance Deposit and Registry of Court Agency Funds account for assets held on 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 governmental fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been

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IN SPECIAL AGREEMENT
FOR CERTIFICATION

A. M. S. JOURNAL, 21, 222
(Baton Rouge)

CHINA WALLS, LTD.
GENERAL INVESTMENTS
1000 BROADWAY, 27th
FLOOR
NEW YORK, N. Y. 10004

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASPECT OF GENERAL PURPOSE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Marionne McMill M. Sniggers
Auditor Parish Clerk of Court
P. O. Box 418
Marr, Louisiana 71449

We have audited the general purpose financial statements of the Sabine Parish Clerk of Court, Marr, Louisiana, a component unit of the Sabine Parish Police Jury, as of and for the year ended June 30, 1989, and have issued our Report Elsewhere dated October 26, 1989.

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

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

In planning and performing our audit of the general purpose financial statements of the Sabine Parish Clerk of Court, Marr, Louisiana, for the year ended June 30, 1989, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

BALANCE SHEET - CLERK OF COURT
 STATE OF LOUISIANA
 FUNDING FUNDS - AGENCY FUNDS
 CONTROLLING BOARD SHEET
 JUNE 30, 2018

	EXPENSE DEPOSIT FUND	RECEIPTS OF COURT FUND	TOTAL
ASSETS			
Cash and cash equivalents	\$ 35,928	\$13,356	\$ 49,284
Investments	78,000	0	78,000
TOTAL ASSETS	\$113,928	\$13,356	\$ 127,284
LIABILITIES			
Unsettled deposits	\$113,928	\$13,356	\$ 127,284
TOTAL LIABILITIES	\$113,928	\$13,356	\$ 127,284

Other supplementary information.
 Presented for purposes of additional analysis.

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

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Honorable Delia M. Snodgrass
Sabine Parish Clerk of Court
P. O. Box 428
Houy, Louisiana 70349

We are writing this letter as a follow-up to our recent audit of the general purpose financial statements of the Sabine Parish Clerk of Court, Houy, Louisiana, a component unit of the Sabine Parish Police Jury as of and for the year ended June 30, 1994.

We offer the following observations and recommendations, which are intended to help improve record keeping procedures and general operations of the Clerk of Court and are intended to be constructive in nature:

Existing Conditions

We noted that actual revenues received by the Sabine Clerk of Court were \$47,380 (12.8 percent) more than budgeted in 1994. Likewise, actual expenditures were \$28,475 (7.9 percent) more than budgeted in 1994.

LSA-R.S. 59:1118 requires the Sabine Parish Clerk of Court to amend its budget whenever actual revenues and expenditures are projected to be less than or exceed budgeted amounts by more than five percent.

Recommended Action

We suggest the Sabine Parish Clerk of Court's adopted budget be closely monitored and amended whenever there has been a change in operations upon which the original adopted budget was developed. Care should be exercised to maintain actual revenues and expenditures within the five percent limit established by statute.

Management Response

The Sabine Parish Clerk of Court will closely monitor its budget and make amendments in it as necessary to accurately reflect expected revenues and expenditures and to satisfy legal requirements.

These comments and recommendations are not intended to be critical of anyone. We would like to thank the Sabine Parish Clerk of Court's management and staff for their courtesy and cooperation during our engagement.

If you have any questions or concerns, please let us know.

HINES, JACKSON & HINES
Memphis, Tennessee
October 25, 1994

**BARRETT TRADING CLERK OF COURT
BANK, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. FUND EQUITY - (continued)

Designated Fund Balances

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

6. TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned **INTERMEDIATE ONLY** to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At June 30, 1998, the clerk of court has cash and cash equivalents totaling \$173,448 as follows:

	General Fund	Agency Funds	Total
Cash	\$ 300	\$ 0	\$ 300
Interest bearing demand deposits	23,243	130,203	153,446
Money market accounts	_____ 49,905	_____ 22,239	_____ 72,144
Total	\$ 73,448	\$ 147,272	\$ 220,720

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. At June 30, 1998, the clerk had BANK deposit balances of \$153,447. The entire amount, \$153,447, was secured from state by Federal deposit insurance.

3. INVESTMENTS

At June 30, 1998, the clerk held investments (certificates of deposit) totaling \$148,000, as follows:

	Carrying Amount	Market Value
Certificates of deposit - General Fund	\$ 48,000	\$ 48,000
Certificates of deposit - Agency Fund	_____ 70,000	_____ 70,000
Total	\$118,000	\$118,000

EMORY PARKER CLARK OF COVING
MISSISSIPPI
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR

C O N T E N T S

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HINES, JACKSON & HINES

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INDEPENDENT AUDITORS' REPORT OF COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS

Honorable Dallis H. Knappera
Sabine Parish Clerk of Court
P. O. Box 418
Marty, Louisiana 71448

We have audited the general purpose financial statements of the Sabine Parish Clerk of Court, Marty, Louisiana, a component unit of the Sabine Parish Police Jury as of and for the year ended June 30, 1994, and have issued our report thereon dated October 27, 1994.

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

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

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

This report is intended for the information of the management of the Clerk of Court and the legislative auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

HINES, JACKSON & HINES
Natchitoches, Louisiana
October 27, 1994

GENERAL ECONOMIC FINANCIAL STATEMENTS

MAHINE PARISH CLERK OF COURT
MAHINE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1986

As provided by Article V, Section 24 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages, and other acts, and has other duties and powers provided by law. The clerk of court is elected for a four-year term.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PRESENTATION

The accompanying financial statements of the Mahine Parish Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

2. REPORTING ENTITY

As the governing authority of the parish, the reporting purposes, the Mahine Parish Police Jury is the financial reporting entity for Mahine Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Mahine Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set facts criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if facts of the organization is not included because of the nature or significance of the relationship. Because the police jury provides specific financial benefits such as office space, utilities and janitorial service, the

JANINE JUDGE, CLERK OF COURT
EMERY, MISSISSIPPI
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET
FOR THE YEAR ENDED JUNE 30, 2026

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues			
Licenses and permits - marriage licenses	\$ 2,000	\$ 2,796	\$ 796
Fees, charges, and commissions for services			
Court costs, fees, and charges	181,100	218,300	37,200
Fees for recording legal documents	100,000	147,100	47,100
Fees for certified copies of documents	20,000	18,000	(1,999)
Miscellaneous fees	1,000	500	(1,500)
Use of money and property - interest earnings	7,500	13,000	5,500
Clerk's salary supplement	9,000	9,000	-
Miscellaneous	<u>3,000</u>	<u>7,872</u>	<u>4,872</u>
Total revenues	367,600	614,768	247,168
Expenditures			
General government			
Personnel services and related benefits	218,370	218,447	(77)
Operating services	88,800	87,800	1,000
Materials and supplies	12,800	48,151	(35,351)
Travel and other charges	12,000	12,000	-
Capital outlay	20,000	17,100	2,900
Miscellaneous	<u>8,100</u>	<u>8,122</u>	<u>(22)</u>
Total expenditures	369,070	389,517	19,447
Excess/deficit of revenues over/under expenditures	<u>1,530</u>	25,251	<u>23,721</u>
Fund balance, beginning of year		100,100	
Fund balance, end of year		125,351	

The accompanying notes are an integral part of this statement.

PARISH ENGINEER DISTRICT OF COURT
BOON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDING JUNE 30, 1988

Revenues	
Licenses and permits - marriage licenses	\$ 2,796
Fees, charges, and commissions for services	
Court costs, fees, and charges	218,388
Fees for recording legal documents	147,320
Fees for certified copies of documents	18,068
Miscellaneous fees	550
Gain of money and property - interest earnings	12,007
Clerks salary supplement	8,000
Miscellaneous	<u>7,823</u>
Total revenues	414,788
Expenditures	
General government	
Personnel services and related benefits	218,447
Operating services	87,568
Materials and supplies	46,151
Travel and other charges	13,495
Capital outlay	27,180
Miscellaneous	<u>8,822</u>
Total expenditures	396,322
Excess/Deficit of revenues over/under expenditures	18,466
Fund balance, beginning of year	<u>282,210</u>
Fund balance, end of year	<u>299,716</u>

The accompanying notes are an integral part of this statement.

**RAVINE POLICE CLERK OF COURT
GENERAL LEDGER
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
JUNE 30, 2024**

	GOVERNMENTAL		FINANCIAL		ACCOUNT GROUPS		TOTAL (INDEPENDENT ONLY)
	FUND TYPE		FUND		GENERAL	GENERAL	
	GENERAL	AGENCY	FIXED	GENERAL	LONG-TERM		
	FUND	FUND	ASSETS	LIABILITIES			
ASSETS							
Cash and cash equivalents	\$ 185,364	\$ 147,378	\$	\$	\$	\$	\$ 332,742
Investments	85,880	75,000	\$	\$	\$	\$	160,880
Receivables	37,311	0	\$	\$	\$	\$	37,311
Property, buildings and equipment	0	0	293,858	0	0	0	293,858
Prepaid expenditures	3,318	0	0	0	0	0	3,318
Amount to be provided for retirement of general long-term obligations	0	0	0	0	4,325	0	4,325
Total Assets	\$ 311,563	\$ 322,378	\$ 293,858	\$ 0	\$ 4,325	\$	\$ 641,121
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts payable	\$ 30,447	\$ 0	\$	\$	\$	\$	\$ 30,447
Payroll deflection payable	1,468	0	0	0	0	0	1,468
Unsettled deposits	0	242,378	0	0	0	0	242,378
Compensated absences payable	0	0	0	0	4,325	0	4,325
Total Liabilities	31,915	242,378	0	0	4,325	0	278,618
Equity							
Investment in general fixed assets	0	0	293,858	0	0	0	293,858
Fund balances							
Reserved for prepaid expenditures	3,318	0	0	0	0	0	3,318
Unreserved - undesignated	185,365	0	0	0	0	0	185,365
Total Fund equity	188,683	0	293,858	0	0	0	482,541
Total liabilities and Fund equity	\$ 220,598	\$ 242,378	\$ 293,858	\$ 0	\$ 4,325	\$	\$ 741,121

The accompanying notes are an integral part of this statement.

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SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 1994

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 NOV 20 1994

SHRINE ENGINE CLERK OF COURT
STATE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULED
JUNE 20, 1978

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:840, accounts for advance deposits on suits filed by litigants. The monies are refundable to the litigants after all costs have been paid.

REGISTER OF COURT FUNDS

The Registry of Court Funds, as provided by Louisiana Revised Statute 13:875, 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.

**BAKERS PARISH CLERK OF COURT
NEXT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
YEAR END, 1996**

9. LEASES - (continued)

The Clerk of Court leases copiers and a postage machine pursuant lease commitments classified as operating leases.

The future minimum lease payments under noncancelable operating leases at June 30, 1996, are as follows:

Fiscal Year Ended June 30	Equipment
1997	\$ 8,160
1998	7,188
Total	<u>\$ 15,348</u>

10. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unencumbered deposits follows:

	Unencumbered Deposits at Beginning of Year	Additions	Deductions	Unencumbered Deposits at End of Year
Agency Funds:				
Advance deposit fund	\$ 137,161	\$ 161,616	\$ 161,616	\$ 137,161
Registry of court fund	<u>132,822</u>	<u>65,822</u>	<u>65,538</u>	<u>133,106</u>
Total	<u>\$ 270,110</u>	<u>\$ 227,438</u>	<u>\$ 227,154</u>	<u>\$ 270,267</u>

11. CHANGES IN DEFERRED LONG-TERM OBLIGATIONS

The following is summary of the long-term obligations transactions during the year:

	Committed Amounts
Long-term obligations payable at July 1, 1995	\$ 4,845
Additions	0
Deductions	<u>(561)</u>
Long-term obligations payable at June 30, 1996	<u>\$ 4,284</u>

**BAHISE PARISH CLERK OF COURT
RAMI, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998**

13. GENERAL FUND BALANCE

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the general fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1998, the last year of the clerk's term, there was no amount due the parish treasurer.

14. LITIGATION AND CLAIMS

At June 30, 1998, the clerk of court was not involved in any litigation.

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

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

The Bahise Parish Police Jury provided the office space and utilities for the clerk of court for the year ended June 30, 1998.

DEVELOPMENTAL DISORDERED SCHOOLERS

MARINE, BOOZING, CLARK, ET. CO. INC.
 8000, LOS ANGELES
 GOVERNMENTAL FISCAL TYPE - GENERAL FUND
 SCHEDULE OF EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 1968

Administration		
Personal services	\$ 74,380	
Operating services	18,800	
Materials and supplies	21,897	
Travel and other charges	11,845	
Capital outlay	<u>21,221</u>	\$ 147,000
Recordings and filings		
Personal services	42,310	
Operating services	12,104	
Materials and supplies	4,710	
Travel and conferences	850	
Capital outlay	4,379	
Miscellaneous	<u>5,822</u>	24,824
Mortgage certificates		
Personal services	10,220	
Operating services	2,240	
Materials and supplies	2,024	
Capital outlay	<u>2,480</u>	21,800
Criminal		
Personal services	42,214	
Operating services	2,204	
Materials and supplies	2,897	
Travel and conferences	1,477	
Capital outlay	<u>2,888</u>	60,820
Deictions		
Personal services	2,219	
Operating services	824	
Materials and supplies	<u>1,892</u>	11,410
Civil suits and protests		
Personal services	56,287	
Operating services	12,050	
Materials and supplies	4,321	
Travel and conferences	1,414	
Capital outlay	<u>2,378</u>	89,810
Total expenditures		<u>\$ 356,332</u>

Other supplementary information,
 presented for purposes of additional analysis.

DAVIDE BRIDGE CLERK OF COURT
 BASH, LOUISIANA
 FIDUCIARY FUNDS - AGENCY FUNDS
 STATEMENT OF CHANGES IN UNSETTLED BALANCES
 FOR THE YEAR ENDED JUNE 30, 1928

	ADVANCE DEPOSIT FUNDS	RECEIPTS OF COURT FUNDS	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	\$127,243	\$132,947	\$ 260,190
ADDITIONS			
Deposits			
Gifts and successions	355,438	0	355,438
Judgments	0	43,728	43,728
Interest earnings on investments	0	3,385	3,385
Total additions	355,438	47,113	402,551
Total	470,676	179,894	650,570
DEDUCTIONS			
Clerk's costs transferred to General Fund	187,309	0	187,309
Settlements in litigation	87,343	68,528	155,871
Attorney, executor, and notary fees	24,875	0	24,875
Witnesses, appraisers, keepers, etc.	1,808	0	1,808
Sheriff's fees	80,208	0	80,208
Other deductions	28	0	28
Total deductions	381,569	68,528	450,097
UNSETTLED DEPOSITS AT END OF YEAR	\$120,310	\$141,328	\$ 261,638

Other supplementary information,
 furnished for purposes of additional analysis.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted matters involving the internal control structure and its operation that we considered to be material weaknesses as defined above.

This report is intended for the information of the management of the Sakine Parish Clerk of Court and the legislative auditor of the State of Louisiana. This restriction is intended to limit the distribution of this report, which is a matter of public record.

HINDS, JACKSON & HINES
Metairie, Louisiana
October 20, 1990

**BAKING PARISH CLERK OF COURT
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1984**

3. INVESTMENTS - Continued

The investments are stated on the balance sheet at cost. The certificates of deposit are in the name of the clerk and are held as the clerk's officer. The certificates of deposit are insured from risk by \$125,000 of Federal deposit insurance and \$210,000 of pledged securities held by a custodial bank in the name of the fiscal agent bank (SBA5 CATEGORY 10). Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of SBA5 Statement 3, Louisiana Revised Statute 37:127 imposes a statutory requirement on the custodial bank to substitute 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. RECEIVABLES

As June 30, 1984, the Clerk had receivables from attorneys and others of \$10,101.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets follows:

	Balance July 1,			Balance June 30,	
	1984	Additions	Deletions	1984	
Equipment	\$100,004	\$ 37,185	\$ 33,000	\$104,189	
Automobiles	10,864	0	0	10,864	
TOTAL	\$110,868	\$ 37,185	\$ 33,000	\$115,053	

6. PENSION PLAN

Substantially all employees of the baking parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund ("System"). Multiple-employer local financing, funded employee retirement system (FERS), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 48 at the time of original employment are required to participate in the system. Employees who retire at or after age 55 with at least 10 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1 per cent of their final-average salary for each year of credited service, not to exceed 12 1/2 per cent of their final-average salary. Final-average salary is the employee's average salary over the 35 consecutive or joined 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 55 and receive the benefits accrued to their date of termination. The