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INDEPENDENT AUDITOR'S REPORT

JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 1996

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Prepared by

McRight & Associates
Certified Public Accountants
Baton Rouge, Louisiana

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or assumed, 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.

Issue Date: MAR 05 1998

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INDEPENDENT AUDITOR'S REPORT

Honorable Carlton L. Deane
Jefferson Davis Parish Clerk of Court
Jennings, Louisiana

We have audited the general purpose financial statements of the Jefferson Davis Parish Clerk of Court, Jennings, Louisiana, a component unit of the Jefferson Davis Parish Police Jury, as of June 30, 1999 and for the year then ended. These general purpose financial statements are the responsibility of the clerk. Our responsibility is to express an opinion on these general purpose 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. These 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. 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 Jefferson Davis Parish Clerk of Court, Jennings, Louisiana, as of June 30, 1999, 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 combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Jefferson Davis

Parish Clerk of Court, Jennings, 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.

In accordance with Government Auditing Standards, we have also issued a report dated December 18, 1998, on our consideration of the Jefferson Parish Clerk of Court's internal control structure and a report dated December 18, 1998, on its compliance with laws and regulations.


Walter Stapp, Louisiana
December 18, 1998

**JEFFERSON DAVIS PARISH CLERK OF COURT
JEFFERSON, LOUISIANA**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1996**

A S S E T S

	Governmental Fund Type	Fiduciary Fund Type
	General Fund	Agency Funds
Cash (Note 5)	\$105,140	\$ 111,243
Investments, at cost (Note 4)	150,000	130,040
Accounts Receivable (Note 3)	27,757	-
Other Debits	-	-
Equipment (Note 3)	-	-
Total Assets	\$ 281,097	\$ 341,283

L I A B I L I T I E S A N D F U N D C O M M I T Y

Liabilities:		
Accounts Payable	\$ 5,643	\$ -
Unsettled Deposits (Note 6)	-	\$ 341,243
Compensated Absences	-	-
Total Liabilities	5,643	341,243
 Fund Equity:		
Investment in General Fixed Assets	-	-
Fund Balance:		
Unreserved - Undesignated	\$ 275,430	-
Total Fund Equity	275,430	-
Total Liabilities and Fund Equity	\$ 281,097	\$ 341,243

The accompanying notes are an integral part of this statement

Account Status		Total (Memorandum Only)
General Fixed Assets	General R-T Debt	1936
\$ -	\$ -	\$ 814,583
-	-	180,880
-	-	27,357
-	-	-
<u>163,215</u>		<u>163,215</u>
<u>\$163,215</u>	<u>-</u>	<u>\$1,385,555</u>
\$ -		\$ 9,887
-		841,343
-		-
<u>-</u>	<u>-</u>	<u>\$ 846,810</u>
163,215		163,215
-		275,410
<u>163,215</u>		<u>438,645</u>
<u>\$163,215</u>	<u>-</u>	<u>\$1,385,555</u>

JEFFERSON DAVIS PARISH CLERK OF COURT
 JENNINGS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - GENERAL FUND
 FOR THE YEAR ENDING JUNE 30, 1994

REVENUES	1994
Licenses and Permits:	
Marriage Licenses	\$ 7,908
Charge for Services:	
Recordings	173,778
Cancellations	2,398
Mortgage Certificates	27,768
Copies	73,034
Court Attendance	3,244
Wills & Successions	323,194
Adoptions	45,918
JUD	21,983
Criminal Fees	64,282
Notaries Fees	13,245
	<u>642,332</u>
Other Revenues:	
Interest	18,348
Clerk's Supplement	9,927
Other	129
	<u>28,404</u>
Total Revenues	<u>670,736</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH CLERK OF COURT
JENNINGS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND
BALANCE - GENERAL FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 1996

<u>EXHIBITURES</u>	<u>1996</u>
Current Operating:	
General:	
Salaries	
Clerk	16,687
Deputies	328,379
Other	13,316
Insurance Benefits	62,280
Retirement Benefits	48,389
Supplies	
Office	14,500
Auto	1,741
Uniforms	7,840
Dues & Subscriptions	3,334
Insurance Other	1,750
Postage	7,172
Telephone	5,537
Professional Services	21,833
Equipment Repairs & Maint.	8,743
GCC Fees	18,420
Election Expense	11,000
Expense Allowance	5,487
Travel	1,993
Adaptives	7,348
Marriage License	4,227
Filing Fees	7,794
Capital Outlay	18,322
	\$ 617,818
Total expenditures	
Excess of revenues over fundral expenditures	38,044
Fund balance at beginning of year	238,396
Fund balance at end of year	\$ 275,430

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH PARISH CLERK OF COURT
JENNINGS, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND
BALANCE - GENERAL FUND - BUDGET AND ACTUAL (GRAP BASIS)
FOR THE YEAR ENDED JUNE 30, 1996**

REVENUES	Actual	Budget	Variance Over (Under)
Fees	\$442,862	\$422,754	\$ 20,108
Marriage Licenses	7,985	7,800	185
Interest earnings	15,355	15,088	267
Competition	9,927	9,000	927
Appropriations	4,288	4,200	88
Other Revenues	729	0	729
Total Revenues	481,746	468,842	12,904
EXPENSES			
Personnel Services	585,951	503,563	82,388
Supplies	34,134	31,570	2,564
Operating Expenses	87,488	108,288	-20,800
Capital Outlay	28,282	18,282	10,000
Total Expenditures	735,855	661,703	74,152
REVENUES IN EXCESS OF EXPENDITURES	14,891	18,139	29,847
FUND BALANCE - BEGINNING	236,286	236,286	
FUND BALANCE - ENDING	251,177	254,425	29,847

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and shall have other duties and powers provided by law. The Clerk of Court is elected for a term of four years.

1. Summary of Significant Accounting Policies

A. BASIS OF REPRESENTATION

The accompanying general purpose financial statements of the Jefferson Davis 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

As the governing authority of the parish, for reporting purposes, the Jefferson Davis Parish Police Jury is the financial reporting entity for Jefferson Davis Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) 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 Jefferson Davis 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 forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and

JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

- 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's financial statements would be misleading if data of the organization is not included because of the nature of or significance of the relationship.

Because the police jury's financial statements would be misleading if data of the Clerk of Court is not included because of the nature or significance of the relationship, the clerk of court was determined to be a component unit of the Jefferson Davis 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 government functions or activities.

JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

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 liability 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 credited 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 as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. 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 funds use accounting for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the SWAP basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

ROBERTSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

Revenues

Revenues are recorded in the period in which they are earned.

Expenditures

Expenditures are recorded in the period in which the goods or services are received.

E. BUDGET PRACTICES

The proposed budget for the year ending June 30, 1996 was made available for public inspection at the clerk's office on May 8, 1995. The proposed budget, prepared on the GAAP basis of accounting, was published in the official Journal 14 days before the public hearing. The budget hearing was held at the clerk's office on May 23, 1995. The budget is legally adopted and amended, as necessary, by the clerk. Each year, when the next years budget is prepared the current budget is amended and published along with the proposed budget for the next year. All appropriations lapse at year end.

Formal budget integration 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. ENCUMBRANCES

The clerk of court does not use encumbrance accounting.

**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 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 DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

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.

E. INVESTMENT

Investments are considered immaterial and are recorded at cost and recognized as an expenditure when purchased.

I. 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 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.

J. COMPENSATION AGREEMENTS

All full-time employees of the clerk of court's office earn vacation leave at a rate of 2 to 3 weeks each year, depending upon their length of service. Vacation leave must be used in the year earned. Sick leave is earned at a rate of one to one and one-half days per month, depending upon their length of service. Sick leave and vacation leave must be used in the period earned.

The cost of leave privileges, computed in accordance with GASB Codification Section 640, is recognized as a current year expenditure in the General Fund when the leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

K. 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. At June 30, 1996, the clerk of court did not have any long-term obligations outstanding.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific purpose.

Designated Fund Balances

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

M. TOTAL COLUMNS ON STATEMENTS

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

JEFFERSON DAVIS PARISH CLERK OF COURT
JENKINS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

At June 30, 1996, the clerk of court has cash and cash equivalents (bank balances) totaling \$1,894,583 as follows:

Petty Cash	5	100
interest-bearing demand deposits	814,283	
Money market accounts	-	-
Time deposits	280,200	
Total	\$1,894,583	

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent 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. At June 30, 1996, the clerk has \$1,894,583 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank (FASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 33:1225 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

**JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

3. INVESTMENTS

At June 30, 1996, the clerk of court holds investments totaling \$288,000 as follows:

	Carrying Amount	Market Value
Certificate of Deposit	\$ 280,000	\$ 288,000
Total	<u>\$ 280,000</u>	<u>\$ 288,000</u>

These investments are stated on the balance sheet at cost. The investments are in the name of the clerk and are held at the clerk's office. Because the certificates of deposit are in the name of the clerk and are held by the clerk or the clerk's agent, they are considered insured and registered Category 1, in applying the credit risk of GAAE Codification Section 280.104.

4. RECEIVABLES

The receivables of \$27,757 at June 30, 1996, are as follows:

	General Fund
Class of Receivable	
Trade Receivable	\$27,757
Total	<u>\$27,757</u>

JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

3. CHANGES IN GENERAL FIXED ASSETS

Changes in general fixed assets are summarized as follows:

	EQUIPMENT 1996
Balance - beginning	\$147,883
Additions	15,232
Deletions	
Balance - ending	<u>\$163,115</u>

4. PENSION PLAN

Plan Description. Substantially all employees of the Jefferson Davis Parish Clerk of Court's office are members of the Louisiana Clerk of Court Retirement and Relief Fund System, a cost-sharing, multiple-employer defined pension plan administered by a separate board of trustees.

All regular employees who are under the age of 65 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana 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 1 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 jointed months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

**JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Brickhouse Avenue, Suite 22, Baton Rouge, Louisiana 70816, or by calling (800)293-1483.

Funding Policy. Plan members are required by state statute to contribute 8.35 percent of their annual covered salary and the Jefferson Davis Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.58 percent of annual covered payroll. Contributions to the system also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Jefferson Davis Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:203, 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 Davis Parish Clerk of Court contribution to the system for the years ending June 30, 1996 and 1995, were \$45,288 and \$37,138, respectively, equal to the required contributions for each year.

3. POSTRETIREMENT BENEFITS

The Jefferson Davis Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's portion) as an expenditure when the monthly premiums are paid.

**JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

8. COMPENSATED ABSENCE

As June 30, 1998, employees of the clerk of court did not have any accumulated and vested employee leave benefits, computed in accordance with GASB Codification Section 68B.

9. LEASES

As June 30, 1998, the clerk of court did not have capital leases. The Clerk of court leases an automobile and office equipment under operating leases that can be canceled by the clerk.

10. CHANGES IN AGENCY FUND BALANCES

A Summary of changes in agency fund unsettled deposits follows:

	Unsettled deposits at beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Agency funds:				
Advance Deposit	\$ 329,459	\$ 489,823	\$ 352,488	\$ 466,794
Registry of court	593,828	71,028	30,142	578,107
	<u>\$ 923,287</u>	<u>\$ 560,851</u>	<u>\$ 382,630</u>	<u>\$ 1,041,508</u>

**JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

At June 30, 1998, the Jefferson Davis Parish Clerk of Court did not have any long-term obligations.

12. EXCESS FUND BALANCE

Louisiana Revised Statute 11:981 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's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1998, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

13. RELATED-PARTY TRANSACTIONS

There were no related-party transactions for the year ended June 30, 1998.

14. LITIGATION AND CLAIMS

At June 30, 1998, the Jefferson Davis Parish Clerk of Court is not involved in litigation and is not aware of any claims against the clerk.

15. EXPENDITURES OF THE CLERK OF COURT NOT INCLUDED IN THE FINANCIAL STATEMENTS

The Jefferson Davis Parish Police Jury provided the office space and utilities for the Clerk of Court for the year ended June 30, 1998. Expenditures for these items are not reflected in the accompanying financial statements.

SUPPLEMENTARY INFORMATION

**FINANCIAL STATEMENTS OF
INDIVIDUAL FUNDS**

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund as provided by Louisiana Revised Statute 13:842 accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:431, accounts for funds that have been ordered by the court to be held until judgement has been rendered in court litigation. Disbursement of the funds can be made only upon order of the court.

JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA

COMBINED BALANCE SHEET - ALL AGENCY FUNDS
FOR THE YEAR ENDING JUNE 30, 1988

	SPANISH DEPOSIT FUND	PROSECUTORY DEPT COURT FUND	TOTAL
ASSETS			
Cash and Equivalents	\$ 133,838	\$ 578,287	\$ 712,125
Investments, at cost	130,000		130,000
Total Assets	<u>\$ 263,838</u>	<u>\$ 578,287</u>	<u>\$ 842,125</u>
LIABILITIES			
Unsettled deposits	<u>\$ 263,838</u>	<u>\$ 578,287</u>	<u>\$ 842,125</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA**

**SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS
FOR THE YEAR ENDED JUNE 30, 1996**

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTER OF COURT FUND</u>	<u>TOTAL</u>
UNSETTLED DEPOSIT AT BEGINNING OF YEAR	\$ 122,433	\$ 311,622	\$ 434,055
ADDITIONS:			
Deposits:			
Suits & Executions	483,413		483,413
Judgments		58,728	58,728
Interest earnings on Investments	2,311	14,311	16,622
Total	<u>485,724</u>	<u>73,039</u>	<u>558,763</u>
DEDUCTIONS:			
Clerk's costs	306,320		306,320
Settlements to litigants	48,793	30,542	79,335
Sheriff's fees	52,950		52,950
Other deductions	34,485		34,485
Total Deductions	<u>442,548</u>	<u>61,082</u>	<u>503,630</u>
UNSETTLED DEPOSITS AT END OF YEAR	<u>160,885</u>	<u>578,540</u>	<u>739,425</u>

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH CLERK OF COURT
JENNINGS, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 1966

There were no prior year audit findings to be reported on.

McRight & Associates

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1 - Jeffrey McRight, CPA
James R. McRight, CPA

REPORT ON THE INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the general purpose financial statements of Jefferson Davis Parish Clerk of Court, Jennings, Louisiana, as of and for the year ended June 30, 1986, and have issued our report thereon dated December 18, 1986.

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 general purpose financial statements are free of material misstatements.

The management of the Jefferson Davis Parish Clerk of Court, Jennings, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections 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 Jefferson Davis Parish clerk of Court for the year ended June 30, 1986, 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.

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 reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit 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 no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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

Walter J. ...
Walter J. ...
Baton Rouge, Louisiana
December 18, 1998

McKnight & Associates

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COMPLIANCE REPORT BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the general purpose financial statements of Jefferson Davis Parish Clerk of Court, Jennings, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated December 18, 1998.

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 component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Jefferson Davis Parish Clerk of Court, Jennings, Louisiana, is the responsibility of the Clerk's management. As part of obtaining reasonable assurance about whether the component unit 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 Government Auditing Standards.

This report is intended for the information of the Clerk, Management, and Legislative Auditor's office. However, this report is a matter of public record, and its distribution is not limited.

McKnight & Associates, Inc.
Baton Rouge, Louisiana
December 18, 1998