

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.

McRuff & Associates

Baton Rouge, Louisiana
December 27, 1990

ST. LANDRY PARISH CLERK OF COURT
LAFAYETTE, 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.

H. INVENTORY

Inventories 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. COMPENSATED ABSENCES

All full-time employees of the clerk of court's office earn vacation leave at a rate of 3 to 4 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 may be accumulated, and employees are paid for up to 30 days of sick leave upon retirement.

The cost of leave privileges, computed in accordance with state modification Section 688, 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.

**ST. LAMBERT PARISH CLERK OF COURT
OPELOUSAS, 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 11:781, 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 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 are accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the GAAP basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

ST. LANDRY PARISH CLERK OF COURT
OPELOUSAS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

E. 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 and June 30, 1995, the clerk had long-term obligations outstanding in the amount of \$2,888 and \$8,948.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate 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.

ST. LANDRY PARISH CLERK OF COURT
COTLIERVILLE, 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 financial statements would be misleading if data of the organization is not included because of the nature 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 St. Landry 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.

**ST. LANDRY PARISH CLERK OF COURT
OUECHENAS, 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 PRESENTATION

The accompanying general purpose financial statements of the St. Landry 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 St. Landry Parish Police Jury is the financial reporting entity for St. Landry 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 St. Landry Parish Police Jury for financial reporting purposes. The basic criteria 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

**ST. LANDRY PARISH CLERK OF COURT
OPHELINAS, 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 June 10, 1995. The proposed budget, prepared on the GRAP basis of accounting, was published in the official journal 15 days before the public hearing. The budget hearing was held at the clerk's office on June 29, 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.

ST. LANDRY PARISH CLERK OF COURT
OPULOUS, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

The Clerk has corrected the audit findings reported in the June 30, 1993 audit report. The Clerk has merged the Advance Deposit Fund checking Accounts into one as recommended in the prior audit. The Clerk continues to work on balancing the Advance Deposit Subsidiary Ledger to the general ledger. The difference is now under \$5,500.

As recommended, the responsibility for fixed assets has been assigned to one full-time employee. Additions and deletions are maintained monthly.

The interfund payables have not been cleared out, but the Clerk has indicated that he would start repaying these funds in the upcoming year.

McRight & 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 St. Landry Parish Clerk of Court, Opelousas, Louisiana, as of and for the year ended June 30, 1994, and have issued our report thereon dated December 27, 1994.

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 St. Landry Parish Clerk of Court, Opelousas, 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.

McRight & Associates

Baton Rouge, Louisiana
December 27, 1994

McKnight & Associates

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

We have audited the general purpose financial statements of St. Landry Parish Clerk of Court, Opelousas, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated December 27, 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.

The management of the St. Landry Parish Clerk of Court, Opelousas, 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 objective 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 recorded 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 St. Landry Parish Clerk of Court for the year ended June 30, 1998, 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.

ST. LANDRY PARISH CLERK OF COURT
OPELOUSAS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND
(SURPLUS OR DEFICIT BALANCE) - GENERAL FUND
(BUDGET AND ACTUALS) (GAAP BASIS)
FOR THE YEARS ENDED JUNE 30, 1999 AND JUNE 30, 2000

CONTRIBUTORS	1999			2000		
	Actual	Budget	Variance	Actual	Budget	Variance
Revenue						
Fees	20,000	20,750	(750)	20,750	20,000	750
Expenses	(20,000)	(20,000)	0	(20,000)	(20,000)	0
Other	20,000	20,000	0	20,000	24,000	(4,000)
Insurance Benefits	(20,000)	(20,000)	0	(20,000)	(20,000)	0
Retirement Benefits	15,000	15,000	0	15,000	15,000	0
Books, Subscription & Misc	2,750	2,000	750	2,000	2,000	0
Taxes	(2,000)	(2,000)	0	(2,000)	(2,000)	0
Other Expenses	15,000	15,000	0	15,000	15,000	0
Professional Services	10,000	10,000	0	10,750	10,000	750
Other Supplies	7,000	6,000	1,000	6,250	6,000	250
Printing	10,000	10,000	0	10,000	10,000	0
Electric Expenses	10,000	10,000	0	10,000	10,000	0
Expenses Materials	(2,000)	(2,000)	0	(2,000)	(2,000)	0
Management Service Fees	10,000	10,000	0	10,000	10,000	0
Filing Fees	10,000	10,000	0	10,000	10,000	0
ICC Fees	10,000	10,000	0	10,000	10,000	0
Utilities	0	0	0	0	1,000	(1,000)
Printing	1,000	1,000	0	1,000	1,000	0
Bank Facilities	1,000	1,000	0	1,000	1,000	0
Expire Office	1,000	0	1,000	0	0	0
Vehicle Rental	(2,000)	(2,000)	0	(2,000)	(4,000)	2,000
Equipment/Rental	1,000	0	1,000	0	0	0
Reimbursements	750	0	750	750	0	750
Supplies & Materials	1,000	1,000	0	1,000	1,000	0
Utilities	1,000	1,000	0	1,000	1,000	0
Accounting Fees	1,000	1,000	0	1,000	1,000	0
Travel/Transportation	0	0	0	100	1,000	(900)
Utilities	0	0	0	100	1,000	(900)
Telephone	10,000	10,000	0	10,000	10,000	0
Uniforms	0	0	0	1,000	1,000	0
Professional/Development	1,000	1,000	0	1,000	1,000	0
Books & Materials	1,000	0	1,000	0	0	0
Medical	0	0	0	1,000	0	1,000
Equipment	10,000	10,000	0	10,000	10,000	0
Total Expenditures	1,071,250	1,061,250	10,000	1,061,250	1,071,250	(10,000)
Current Revenue over Expenditures	20,000	(20,000)	40,000	(20,000)	20,000	(40,000)
FUND BALANCE, Beginning	1,050,000	1,050,000	0	1,030,000	1,030,000	0
FUND BALANCE, Ending	1,070,000	1,030,000	40,000	1,010,000	1,050,000	(40,000)

The Accompanying Notes Are An Integral Part Of This Statement

ST. LANDRY PARISH CLERK OF COURT
 (NEW ORLEANS, LOUISIANA)
 ACCOUNT FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE TWO YEARS ENDED JUNE 30, 1988 AND JUNE 30, 1989

ACCOUNTS REPORTED FUND	Balance			Balance			Balance
	7-1-88	6/30/88	6/30/89	7-1-89	6/30/89	6/30/90	
ASSETS							
Cash	781,218	1,100,000	885,981	1,040,000	1,203,000	1,098,000	1,200,788
Mutual-Fund Securities	200,000		200,000	0			0
Total Assets	981,218	1,100,000	1,085,981	1,040,000	1,203,000	1,098,000	1,200,788
LIABILITIES							
Unsettled Deposits	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Due to General Fund	714			714			714
Total Liabilities	1,000,714	1,000,000	1,000,000	1,000,714	1,000,000	1,000,000	1,000,714
PROPERTY OF COURT FUND							
ASSETS							
Cash	493,478	754,041	895,987	493,478	664,588	665,435	495,147
Accum Health Fund	268,687	1,081		268,688			268,688
Total Assets	762,165	755,044	895,987	762,166	664,588	665,435	763,835
LIABILITIES							
Unsettled Deposits	695,695	754,044	895,987	695,695	664,588	665,435	763,835
GEN. ASSET FUND							
ASSETS							
Cash	106,788	121,814	73,480	120,888	108,075	108,000	88,000
Due From General Fund	14,572			14,572			14,572
Total Assets	121,360	121,814	73,480	135,460	108,075	108,000	102,572
LIABILITIES							
Unsettled Deposits	121,360	121,814	73,480	135,460	108,075	108,000	102,572
GRANT FUND FEES FUND							
ASSETS							
Cash	0	3,000	3,000	0	14,100	14,100	0
LIABILITIES							
Unsettled Deposits	0	3,000	3,000	0	14,100	14,100	0

The Accounting Rules Are An Integral Part Of This Statement

ST. LANDRY PARISH CLERK OF COURT
 COVELLONA, LOUISIANA

AGENCY FUNDS

COMPARING STATEMENT OF ASSETS AND LIABILITIES
 FOR THE TWO YEARS ENDED JUNE 30, 1998 AND JUNE 30, 1999

	AGENCY DEPOSIT 1-94-98	AGENCY DEPOSIT 4-02-99	CIVIL JURY 19-000	CIVIL JURY 19-000	QUALIFIED FUND 0	QUALIFIED FUND 0	TOTAL 8-28-98 1,810,894	TOTAL 8-28-98 1,810,894	ADVANCE DEPOSIT 1,000,760	SECURITY OF COURT 482,147	CIVIL JURY 180,000	QUALIFIED FUND 0	TOTAL 8-28-99 2,563,007
Assets Held in Trust Due From Other Funds	500,000	500,000	14,872	14,872	0	0	1,015,746	1,015,746	0	0	14,279	0	2,045,771
Total Assets	1,840,798	1,840,798	14,872	14,872	0	0	1,860,546	1,860,546	1,000,760	482,147	180,000	0	2,423,453
LIABILITIES													
Due To Other Funds	174	174					714	714					714
Unassigned Funds	1,239,300	1,239,300	180,240	180,240	0	0	1,419,540	1,419,540	1,000,000	770,000	174,000	0	2,263,540
Total Liabilities	1,239,474	1,239,474	180,240	180,240	0	0	1,420,254	1,420,254	1,000,760	770,000	174,000	0	2,263,254

The Accompanying Notes Are An Integral Part Of This Statement

ST. LANDRY PARISH CLERK OF COURT

CHICOLETTE, LOUISIANA

AGENCY FUNDS

COMBINED STATEMENT OF CHANGES IN UNAPPORTIONED DEPOSITS
FOR THE TWO-YEAR PERIOD ENDED JUNE 30, 1998 AND JUNE 30, 1999

	FORWARD DEPOSIT	REVERSE DEPOSIT	CIVIL DEPOSIT	COURT FEE	TOTAL ASSESSED	ADVANCE DEPOSIT	REVERSE DEPOSIT	CIVIL DEPOSIT	TOTAL COURT FEE	TOTAL BALANCE
Unapportioned Deposits, beginning	1,000,000	750,000	117,276	0	1,867,276	1,220,250	894,000	188,764	0	1,061,484
Additions:										
Sole & Successions	1,160,000	750,000	190,497		1,900,497	1,197,000	874,000	188,200		1,069,400
Societies										979,999
Jury Fees				0,200	0,200				11,100	109,200
Qualifying Fees	53,276	0,000	0,000		53,276	0,000	0,000	0,000		53,276
Interest Refund										1,200,000
Total	1,160,000	750,000	190,497	0,200	2,000,703	1,207,000	894,000	188,200	11,100	1,999,800
Reductions:										
Sole & Successions	668,276				668,276	600,000	600,000			644,000
Societies	199,000				199,000	199,000	199,000			871,000
Sole's Fees - 1998	87,260				87,260	88,000				86,000
Sole's Fees - 1999	67,000				67,000	4,000				4,000
Interest Refund	13,120				13,120	7,000				3,000
Jury's Fees			28,870		28,870			19,470		19,470
Qualifying Fees				0,200	0,200				14,100	14,100
Sole's Fees			65,000		65,000			178,700		178,700
Other Fees	225,000				225,000	180,000				225,000
Total	1,195,656	650,000	79,670	0,200	1,925,526	1,068,000	1,068,000	128,200	11,100	1,099,000
Unapportioned Deposits, Ending	1,000,000	650,000	147,606	0	1,817,606	1,210,250	790,000	276,964	0	1,062,471

This Accompanying Information is an Integral Part of This Statement

FINANCIAL STATEMENTS OF
INDIVIDUAL FUNDS

ST. LANDRY PARISH CLERK OF COURT
OPEROUSAS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

At June 30, 1984 and June 30, 1985, the clerk of court has cash and cash equivalents (bank balances) totaling \$2,890,884 and \$1,814,384.

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, 1984 and 1985, the clerk had \$2,035,864 and \$1,814,384 in deposits (collected bank balances). These deposits are secured from risk by a combination of federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank (FARM Category 2).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 18:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH CLERK OF COURT
OPELOUSAS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

12. EXCESS FUND BALANCE

Louisiana Revised Statute 13:766 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, 1996, 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 two years ended June 30, 1996.

14. LITIGATION AND CLAIMS

As June 30, 1996, the St. Landry 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 St. Landry Parish Police Jury provided the office space and utilities for the clerk of court for the year ended June 30, 1994 and 1995. Expenditures for these items are not reflected in the accompanying financial statements.

ST. LANDRY PARISH CLERK OF COURT
COPELAND, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

8. COMPENSATED AGENCIES

At June 30, 1996, employees of the clerk of court have accumulated and vested \$11,478 of employee leave benefits, computed in accordance with GASB Modification Section 68. This amount is recorded within the general fund.

9. LEASES

The Clerk of Court has entered into an operating lease for a vehicle and a capital lease for a telephone system. Future minimum lease payments for the year ended June 30, 1996 was \$8,944 and for June 30, 1994 was \$2,881.

10. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unencumbered deposits for the two years ended June 30, 1996 is presented on a separate schedule in this report.

11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	1996	1995
Long-term obligations payable at June 30,	\$ 2,882	\$8,944

**ST. LAFREY PARISH CLERK OF COURT
ORLEANS, 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, 11748 Bridgemoor Avenue, Suite 81, Baton Rouge, Louisiana 70814, or by calling (504)389-1162.

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the St. Landry Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.50 percent of annual covered payroll. Contributions to the system also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the St. Landry Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 12:109, 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 St. Landry Parish Clerk of Courts contribution to the system for the years ending June 30, 1994 and 1995, were \$ 74,884 and \$ 74,861, respectively, equal to the required contributions for each year.

7. POSTRETIREMENT BENEFITS

The St. Landry 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.

ST. LANDRY PARISH CLERK OF COURT
OPRELOUSAS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

5. CHANGES IN GENERAL FIXED ASSETS

Changes in general fixed assets are summarized as follows:

	EQUIPMENT 1995	1994
Balance - beginning	\$233,628	\$248,818
Additions	11,873	38,307
Deletions		
Balance - ending	\$245,501	\$287,125

6. PENSION PLAN

Plan Description. Substantially all employees of the St. Landry 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 60 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 3 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 30 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

ST. LANDRY PARISH CLERK OF COURT
OPHELIANA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

3. INVESTMENTS

At June 30, 1994 and June 30, 1995, the clerk of court did not have any investments in other than certificates of deposits.

These investments are stated on the balance sheet at cost, under the cash caption. 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 GASB Codification Section 140.144.

4. RECEIVABLES

The receivables of \$22,296 at June 30, 1996, are as follows:

Class of Receivable	General Fund
Trade Receivable	\$22,296
Total	<u>\$22,296</u>

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund as provided by Louisiana Revised Statute 13:4241 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 13:435, 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.

ST. LANDRY PARISH CLERK OF COURT
 OPELOUSAS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 FOR THE YEARS ENDED JUNE 30, 1999 AND JUNE 30, 1998

	1999	1998
REVENUE		
LICENSE AND PERMITS		
Marriage License	\$20,324	\$18,080
CHARGES FOR SERVICES		
Fees/fees	262,068	188,021
Cancellations	9,511	6,757
Mortgage Certificates	33,413	101,200
Copies	96,819	50,799
Court Attendance	8,660	7,284
Eul & Successions	541,100	474,410
Criminal Fees	107,504	105,020
Estate Fees	38,140	33,870
Passports	3,388	6,881
Birth Certificates	3,640	0
Police-Jury Fees	3,893	1,828
LCO Filing Fees	99,774	49,129
Non-support Fees	9,700	14,040
Qualifying Fees	0	1,800
Inter-Governmental	115,000	95,000
	<u>1,262,067</u>	<u>1,328,084</u>
OTHER REVENUES:		
Interest Earnings	34,000	14,186
Cash Supplemental	6,000	8,250
Miscellaneous	1,800	11,004
	<u>41,800</u>	<u>33,440</u>
TOTAL REVENUE	<u>1,403,867</u>	<u>1,371,524</u>

The Accompanying Notes Are An Integral Part Of This Statement

general purpose financial statements of St. Landry Parish Clerk of Court, Opelousas, 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 27, 1996, on our consideration of the St. Landry Parish Clerk of Court's internal control structure and a report dated December 27, 1996, on its compliance with laws and regulations.

McRight & Associates

Baton Rouge, Louisiana
December 27, 1996

McRight & Associates

Chartered Public Accountants
2017 Lakeshore Ave., Suite 1
Baton Rouge, Louisiana 70801
(504) 782-2242

Charles H. McRight, CPA, CMA

1. Colton Phillips, CPA, CMA

INDEPENDENT AUDITOR'S REPORT

To the Honorable Charles Jagnoux
St. Landry Parish Clerk of Court
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Clerk of Court, Opelousas, Louisiana, a component unit of the St. Landry Parish Police Jury, as of June 30, 1996 and for the two years 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 St. Landry Parish Clerk of Court, Opelousas, Louisiana, as of June 30, 1996, and the results of its operations for the two years 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

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INDEPENDENT AUDITOR'S REPORT

ST. LANDRY PARISH CLERK OF COURT
OPPELOUSAS, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 1996

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: JAN 7 8 1997

Prepared by

McKnight & Associates
Certified Public Accountants
Baton Rouge, Louisiana

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ST. LANDRY PARISH CLERK OF COURT
OPELOUSAS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND-BALANCE - GENERAL FUND
(BUDGET AND ACTUAL (YEAR TO DATE))
FOR THE YEARS ENDED JUNE 30, 1999 AND JUNE 30, 1998

REVENUE	1999			1998		
	Actual	Budget	Variance	Actual	Budget	Variance
GOV'T AND POLICE						
Notary License	\$20,000	\$20,000	\$0.00	\$1,000	\$1,000	\$0.00
CHARGE FOR SERVICES						
Recording	252,000	250,000	\$2,000	250,000	250,000	\$0.00
Commissions	211.1	0,000	\$211.1	0,000	0,000	(\$211.1)
Notary Certificates	55,210	54,500	(\$710)	55,210	55,500	(\$290)
Fees	55,000	54,000	(\$1,000)	55,500	54,000	(\$1,500)
Trust Maintenance	0,000	0,000	\$0	0,000	0,000	\$0.00
Out of State	100,000	100,000	0.00	0,000	200,000	(\$200,000)
Circuit Fees	100,000	100,000	(\$0.00)	100,000	100,000	(\$0.00)
Estate Fees	50,000	50,000	0.00	50,000	50,000	(\$0.00)
Fees	0,000	0,000	(\$0.00)	0,000	0,000	(\$0.00)
Notary Commissions	0,000	0	0,000	0	0	0
Trust App Fees	0,000	0,000	(\$0.00)	0,000	0,000	(\$0.00)
Trust Trust Fees	50,000	50,000	(\$0.00)	50,000	50,000	(\$0.00)
Non-Record Fees	0,000	0,000	0.00	0,000	0,000	(\$0.00)
Qualifying Fees	0	0	0	0	0	0,000
Trust Instrument	100,000	100,000	(\$0.00)	100,000	100,000	(\$0.00)
	<u>1,058,211</u>	<u>1,054,500</u>	<u>(\$3,711)</u>	<u>1,051,000</u>	<u>1,051,000</u>	<u>(\$0.00)</u>
OTHER REVENUE						
Interest Earnings	24,100	25,000	(\$900)	24,100	25,000	(\$900)
Other Supplemental	0,000	0,000	(\$0.00)	0,000	0,000	(\$0.00)
Miscellaneous	1,000	0	1,000	1,000	0	1,000
	<u>25,100</u>	<u>25,000</u>	<u>1,000</u>	<u>25,100</u>	<u>25,000</u>	<u>1,000</u>
TOTAL REVENUE	<u>1,083,311</u>	<u>1,079,500</u>	<u>(\$3,811)</u>	<u>1,076,100</u>	<u>1,076,000</u>	<u>(\$0.00)</u>

The Accompanying Tables Show an Inward Flow of This Statement