

**JACKSON PARISH CLERK OF COURT**  
 Acadian, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL AND  
 COURT REPORTER SPECIAL REVENUE FUNDS**

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget  
 (GAAP Basis) and Actual  
 For the Year Ended June 30, 1998

	GENERAL FUND			COURT REPORTER SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Fees and permits - coverage	\$4,000	\$4,125	\$125			
Fees, charges, and contributions for services:						
Court costs, fees, and charges	118,000	118,111	111	\$11,000	\$10,897	(\$103)
Fees for recording legal documents	30,000	30,393	393			
Fees for certified copies of documents	30,500	31,116	616			
Other fees, charges, etc.	4,000	4,080	80			
Fee of money and property - interest earnings	10,000	11,497	1,497			
Miscellaneous	15,000	20,782	5,782			
Total revenues	<u>\$24,700</u>	<u>\$254,894</u>	<u>\$1,308</u>	<u>\$11,000</u>	<u>\$20,897</u>	<u>(\$103)</u>
<b>EXPENDITURES</b>						
Costs of government - indirect:						
Interest:						
Personal services and related benefits	189,000	189,358	358	5,500	5,319	(\$181)
Operating services	20,000	21,882	1,882			
Materials and supplies	5,000	7,821	2,821			
Travel and other charges	20,833	27,345	6,512	1,500	1,000	(\$500)
Capital outlay	1,000	200	(\$800)			
Total expenditures	<u>\$23,133</u>	<u>\$257,606</u>	<u>\$1,373</u>	<u>\$7,000</u>	<u>\$6,319</u>	<u>(\$681)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1,567	2,288	721	399	1,578	(\$103)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1.44</u>	<u>\$1.44</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$1,567</u>	<u>\$2,288</u>	<u>\$1,567</u>	<u>\$399</u>	<u>\$1,624</u>	<u>\$1,521</u>

See accompanying notes and accountant's compilation report.

JACKSON PARISH CLERK OF COURT  
Monroe, Louisiana  
Notes to the Financial Statements (Continued)

The pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. The 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. Cash and cash equivalents (bank balances) at June 30, 1996, are secured as follows:

Bank balances	<u>\$518,785</u>
Federal deposit insurance	\$134,100
Pledged securities	<u>618,781</u>
Total	<u>\$1,271,666</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the clerk, they are considered uncollateralized (Category 2) under the provisions of GASB Codification 670.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk that the fiscal agent has failed to pay deposited funds upon demand.

#### 4. VACATION AND SICK LEAVE

All employees of the clerk of court's office earn from two to three weeks of vacation leave each year, depending on length of service. All employees of the clerk's office earn five days of sick leave annually. Vacation leave must be taken during the year earned. Sick leave may be accumulated up to a maximum of thirty days. Upon termination of employment, employees are paid for accumulated sick leave at their current rate of pay.

As June 30, 1996, employees had accumulated and vested \$4,785 in sick leave benefits, which is included in general long-term obligations in the accompanying financial statements. The cost of leave privileges is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued sick leave upon separation of employment.

JACKSON PARISH CLERK OF COURT  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

**Expenditures**

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

**K. BUDGET PRACTICES**

A proposed budget, prepared on the modified accrual basis, is published in the official journal at least ten days prior to a public hearing. The public hearing is held at the clerk's office during the month of June for comments from taxpayers. The proposed budget is then legally adopted by the clerk and amended during the year as necessary. Budgets are established and controlled by the clerk at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Fiscal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

**L. CASH AND CASH EQUIVALENTS**

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the nation, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1996, the clerk has cash and cash equivalents (bank balances) totaling \$572,696 as follows:

Demand deposits	\$373,346
Time deposits	180,000
Money cash	150
Total	<u>\$572,696</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the backing bank balances, must be fully secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of

JACKSON PARISH CLERK OF COURT  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

Long-term obligations (compensated absences) expected to be financed from the General Fund are accounted for in the general long-term obligations account group rather than in the General Fund. Long-term obligations are recognized as current expenditures when they are actually paid.

**10. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services 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 recognized when received by the clerk of court.

Based on the above criteria, recordings, cancellations, court attendance, criminal costs, and charges and commissions for services are treated as susceptible to accrual.

See accountant's compilation report.

JACKSON PARISH CLERK OF COURT  
Jonestown, Louisiana  
Notes to the Financial Statements (Continued)

and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

**Governmental Fund Type:**

**General Fund**

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

**Court Reporter Special Revenue Fund**

The Court Reporter Special Revenue Fund, as provided by Louisiana Revised Statute 13:973, accounts for costs imposed by the Second Judicial District Court and is used for the payment of the court reporter.

**Fiduciary Fund Type - Agency Funds**

The Advance Deposit, Registry of Court, and Judicial Expense agency funds are used to account for assets held in an agent for others. Agency funds are conducted in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. FIXED ASSETS AND  
LONG-TERM OBLIGATIONS**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are recorded in the general fixed assets account group. Approximately 89 per cent of fixed assets are based on actual historical costs while the remaining 11 per cent are valued at estimated historical costs based on the actual costs of like items. No depreciation has been provided on general fixed assets.

See accountant's compilation report.

JACKSON PARISH CLERK OF COURT  
Bossier, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
June 30, 1996  
With Supplemental Information Schedules

C O N T E N T S

	Statement	Page No.
Accountant's Compilation Report		2
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Fund Type: Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	5
Notes to the Financial Statements		6
	Schedule	Page No.
Supplemental Information Schedules - Fiduciary Fund Type - Agency Funds		
Combining Balance Sheet	1	17
Combining Schedule of Changes in Unsettled Deposits Due to Others	2	18
Accountant's Report on Applying Agreed-Upon Procedures		20
Louisiana Attestation Questionnaire		25

JACKSON PARISH CLERK OF COURT  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally 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 maintains and operates the parish courthouse in which the clerk's office is located, the clerk was determined to be a component unit of the Jackson Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk 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.

#### B. 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, or the other fund, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public as other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental

JACKSON PARISH CLERK OF COURT  
Monroe, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1998

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Jackson Parish Police Jury is the financial reporting entity for Jackson 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 the 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 (GASB) Statement No. 14 establishes criteria for determining which component units should be considered part of the Jackson 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
  - 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.

See accountant's compilation report



JACKSON PARISH CLERK OF COURT  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

**II. TOTAL COLUMN ON THE  
BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overline) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. RECEIVABLES**

The General Fund receivables of \$4,873 at June 30, 1998, are as follows:

*Class of receivables:*

Fees, charges, and commissions for services:	
Court costs, fees, and charges	\$498
Fees for recording legal documents	3,400
Fees for certified copies of documents	<u>715</u>
Total	<u>\$4,873</u>

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1997	\$126,180
Additions	900
Deletions	<u>(1,072)</u>
Balance at June 30, 1998	<u>\$126,008</u>

**4. PENSION PLAN**

Substantially all employees of the Jackson Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

See accountant's compilation report.



**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

**HONORABLE ANN B. WALSWORTH  
JACKSON PARISH CLERK OF COURT  
Baton Rouge, Louisiana**

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and summarized below, which were agreed upon by the management of the Jackson Parish Clerk of Court and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Jackson Parish Clerk of Court's compliance with certain laws and regulations during the year ended June 30, 1996 included in the accompanying *Louisiana Alternative Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:3211-3251 (the public bid law).

A review was made of all disbursement journals for the year. That review did not disclose any expenditures made during the period under examination for materials and supplies exceeding \$5,000 or any expenditures made for public works exceeding \$50,000.

**MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS**

**SOCIETY OF CHARTERED  
ACCOUNTANTS  
LOUISIANA**

**REGISTERED LICENSED IN  
LOUISIANA  
ACCOUNTING, AUDITING,  
AND FINANCIAL MANAGEMENT**

**100 PINECREAK DRIVE  
MOBILE, ALABAMA  
LAWRENCE T. COON  
OWNER & MANAGER  
TOLL FREE 1-800-841-3800  
704-674-3800**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

JACKSON PARISH CLERK OF COURT  
Baton Rouge, Louisiana  
Notes to the Financial Statements (Continued)

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent 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 or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11348 Brickhouse Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 1.25 percent of their annual covered salary and the Jackson Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Jackson Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:1105, 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 Jackson Parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1995, and 1994, were \$15,808, \$13,890, and \$11,465, respectively, equal to the required contributions for each year.

## 5. PAST RETIREMENT BENEFITS

The Jackson Parish Clerk of Court provides certain 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. Those 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 cost of premiums) as an expenditure when the premiums are due, which was \$20,639 for the year ended June 30, 1996. Of that amount, \$2,900 was for active benefits.

JACKSON PARISH CLERK OF COURT  
Lafayette, Louisiana  
Notes to the Financial Statements (Continued)

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to others follows:

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Judicial Expense Fund</u>	<u>Total</u>
Balance at July 1, 1995	\$186,151	\$83,060	\$300	\$270,611
Additions	191,704	324,772	\$9,120	\$525,996
Deductions	<u>(296,428)</u>	<u>(188,566)</u>	<u>(9,120)</u>	<u>(594,114)</u>
Balance at June 30, 1996	<u>\$181,427</u>	<u>\$319,266</u>	<u>\$210</u>	<u>\$500,903</u>

7. LITIGATION AND CLAIMS

The Jackson Parish Clerk of Court is not involved in any litigation at June 30, 1996, nor is she aware of any unasserted claims.

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

The Jackson Parish Clerk of Court's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4713, is paid by the Jackson Parish Police Jury.

**SUPPLEMENTAL INFORMATION SCHEDULES**

JACKSON PARISH CLERK OF COURT  
Bossier, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
*As of and for the Year Ended June 30, 1996*

FIDUCIARY FUND TYPE - AGENCY FUNDS

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:843, 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 13:475, accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

**JUDICIAL EXPENSE FUND**

The Judicial Expense Fund, as provided by Louisiana Revised Statute 13:996.09, accounts for funds collected on certain civil and criminal proceedings brought before the Second Judicial District Court. The funds are used to pay all or part of the costs incurred for the efficient operation of the court.

JACKSON PARISH CLERK OF COURT  
 Iberdore, Louisiana  
 FIDUCIARY FUNDS TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1996

	ADVANCE DEPOSIT FUNDS	RECEIPT OF COURT	FINANCIAL EXPENSE	TOTAL
	<u>11541</u>	<u>11541</u>	<u>11541</u>	<u>34915</u>
<b>ASSETS</b>				
Cash and cash equivalents	<u>\$131,477</u>	<u>\$307,386</u>	<u>\$315</u>	<u>\$439,178</u>
<b>LIABILITIES</b>				
Due to General Fund	<u>\$89,218</u>		<u>572</u>	<u>\$89,790</u>
Unreconciled deposits due to others	<u>42,159</u>	<u>\$307,386</u>	<u>243</u>	<u>\$650,894</u>
<b>TOTAL LIABILITIES</b>	<u>\$131,477</u>	<u>\$307,386</u>	<u>\$815</u>	<u>\$439,178</u>

See accountant's compilation report



**Independent Accountant's Report on Applying  
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide and the Louisiana Auditing Requirements*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

JACKSON PARISH CLERK OF COURT  
Independence Accountant's Report on  
Applying Agreed Upon Procedures  
June 30, 1996

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of the clerk of court and each employee as defined by LSA-RS 42:1401-1424 (the code of ethics), and a list of outside business interests of the clerk of court and all employees, as well as their immediate families.

Management provided me with the required list including the stated information.

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

Management provided me with the required list.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

None of the employees included on the list of employees provided by management in agreed upon procedure 3 above appeared on the list provided by management in agreed upon procedure 2 above.

**Budgeting**

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

Management provided me with a copy of the original budget for the general fund and the Court Reporter special revenue fund. There was 1 amendment to the general fund budget during the year.

6. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budgets to actual revenues and expenditures. Actual revenues did not fall to meet budgeted amounts by 5% or more, nor did actual expenditures exceed budgeted amounts by 5% or more for the general fund. For the year ended June 30, 1996 actual revenues for the Court Reporter Special Revenue Fund were less than budgeted amounts by \$825 or 0.3% however, LRS 36:1300(D) does not require budget amendments for funds with less than \$250,000 in expenditures.

JACKSON PARISH CLERK OF COURT  
Independent Accountant's Report on  
Applying Agreed Upon Procedures  
June 30, 1996

**Accounting and Reporting**

7. Randomly select 6 disbursements made during the period under examination and:
- (a) trace payments to supporting documentation as to correct amount and payee;
  - (b) determine if payments were properly coded to the correct fund and general ledger account;
  - (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) The six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee.
- (b) All six payments were coded to the correct fund and general ledger account.
- (c) Inspection of documentation supporting each of the six disbursements included approvals from the Clerk of Court. Further, the types of disbursements made were included in the clerk's approved budget.

**Debit**

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

I inspected copies of all deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Expenses**

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

I inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

JACKSON PARISH CLERK OF COURT  
Independent Accountant's Report on  
Applying Agreed Upon Procedures  
June 30, 1996

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Jackson Parish Clerk of Court and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



West Monroe, Louisiana  
September 23, 1996

**Accountant's Compilation Report**

**HONORABLE ANN E. WALSWORTH**  
**JACKSON PARISH CLERK OF COURT**  
Jonestown, Louisiana

I have compiled the accompanying general purpose financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the Jackson Parish Clerk of Court as of June 30, 1996, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements, and, accordingly, do not express an opinion or any form of assurance on them.



Woj Minor, Louisiana  
September 23, 1996

STATE OF LOUISIANA  
DEPARTMENT OF REVENUE  
BUREAU OF TAXATION

**JACKSON PARISH CLERK OF COURT**  
Jackson, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
June 30, 1994  
With Supplemental Information Schedules

JACKSON PARISH CLERK OF COURT  
Baton Rouge, Louisiana  
FIDUCIARY FUNDS TYPE - AGENCY FUNDS

Combining Schedule of Changes in  
Unsettled Deposits Due to Others  
For the Year Ended June 30, 1996

	ADVANCE DEPOSIT (1994)	RECEIPT OF COURT (1994)	REVENUE EXPENSE	1995
	<u>11581</u>	<u>11581</u>	<u>11581</u>	<u>38870</u>
<b>UNSETTLED DEPOSITS AT JUNE 30, 1995</b>	<u>5158,151</u>	<u>583,660</u>	<u>5190</u>	<u>5179,641</u>
<b>ADDITIONS</b>				
Deposits - suits and successions	191,704	321,699		513,360
Interest earned on investments		3,079		3,079
Other additions			58,138	58,138
Total additions	<u>191,704</u>	<u>324,778</u>	<u>58,138</u>	<u>574,620</u>
Total	<u>5349,855</u>	<u>908,438</u>	<u>64,276</u>	<u>5754,261</u>
<b>DEDUCTIONS</b>				
Clerk's costs (transferred to General Fund)	88,582	20	904	89,516
Settlements to litigants	110,127	100,536		109,653
Appraisers, curators, and keepers	3,023			3,023
Stenographer's fees	10,023			10,023
Sheriff's fees	25,803			25,803
Other fees	1,346			1,346
Office reduction	<u>19,518</u>		<u>8,221</u>	<u>27,739</u>
Total deductions	<u>258,402</u>	<u>100,556</u>	<u>8,221</u>	<u>367,179</u>
<b>UNSETTLED DEPOSITS AT JUNE 30, 1996</b>	<u>5121,453</u>	<u>807,882</u>	<u>5115</u>	<u>5479,128</u>

See accountant's compilation report

ACCESS FUNDERS CLUBS OF CANADA  
 Fundraising Committee  
 ALL FUND TYPES AND ACCOUNT GROUPS

Continental Balance Sheet - June 30, 1996

	UNRESERVED - FUND TYPES -	RESERVED - FUND TYPES -	RESERVED - FUND TYPES -	RESERVED - FUND TYPES -	RESERVED - FUND TYPES -	RESERVED - FUND TYPES -	RESERVED - FUND TYPES -
	GENERAL ACCOUNT	GENERAL ACCOUNT	GENERAL ACCOUNT	GENERAL ACCOUNT	GENERAL ACCOUNT	GENERAL ACCOUNT	GENERAL ACCOUNT
<b>ASSETS AND OTHER DEBITS</b>							
Cash and cash equivalents	\$11,246	\$2,024	\$405,123				\$408,393
Receivables	4,877						4,877
Due From Federal Expense Fund							
Due from Ontario Expense Fund							
Other receivables and expenses	89,228						89,228
Amounts to be provided for unfunded or guaranteed obligations					\$176,000		\$176,000
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$105,351</u>	<u>\$2,024</u>	<u>\$405,123</u>		<u>\$176,000</u>	<u>\$4,777</u>	<u>\$694,275</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable	\$6,812						\$6,812
Prepaid donations payable	1,231						1,231
Due to General Fund		909,229					909,229
Unrecorded deposits due to others		149,095					149,095
Comprehensives amounts payable							
<b>Total Liabilities</b>	<u>\$8,043</u>	<u>\$958,324</u>	<u>\$405,123</u>		<u>\$176,000</u>	<u>\$4,777</u>	<u>\$1,578,267</u>
<b>Fund Equity</b>							
Amounts in general fund assets							
Fund balance - unrestricted - undesignated	<u>\$97,038</u>	<u>\$1,024</u>			<u>\$116,919</u>		<u>\$215,001</u>
<b>Total Fund Equity</b>	<u>\$97,038</u>	<u>\$1,024</u>	<u>\$405,123</u>		<u>\$116,919</u>	<u>\$4,777</u>	<u>\$614,881</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$105,081</u>	<u>\$959,348</u>	<u>\$405,123</u>		<u>\$116,919</u>	<u>\$4,777</u>	<u>\$1,191,248</u>

See accompanying notes and accountant's compilation report.