

UNIONBROS FINANCIAL GROUP OF CALIFORNIA, INC.
MEMPHIS, TENNESSEE
MEMBER OF THE FINANCIAL INSTITUTIONS
REGULATORY BOARD OF THE STATE OF TENNESSEE

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. DEFERRED LEAVE BENEFITS (continued)

The cost of leave privileges, computed in accordance with GAAP Codification Section 540, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

4. 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.

5. NET EQUITY

Reserves

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

Designated Fund Balances

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

6. TOTAL COLUMNS OF STATEMENTS

Total amounts in the statements are captioned INFORMATION 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. Whether in such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At June 30, 1994, the clerk of court has cash and cash equivalents bank balances totaling \$881,184 as follows:

Money market	\$	219
Interest bearing demand deposits		880,965
Total		<u>\$ 881,184</u>

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, 1994, the clerk has \$881,184 in deposits. These deposits are secured from FDIC by \$280,808 of Federal deposit insurance and \$6,315,376 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 1).

**STATEMENTS FINANCIAL CLERK OF COURT
ACCOUNTING SYSTEM
NOTE TO THE FINANCIAL STATEMENTS
AS OF FEB. FOR THE YEAR ENDED JUNE 30, 1988**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Continued

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.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the clerk of court are classified into two categories: governmental (General Fund and Fiduciary (Legacy) funds). These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 43:181, 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 in an agency for others. Agency funds are established in order to act as equal liabilities and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. The governmental fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental fund uses the following practices in recording revenues and expenditures:

REVENUES

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

EXPENDITURES

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

SEWITITCHES PARISH CLERK OF COURT
SEWITITCHES PARISH, LOUISIANA
REPORT TO THE FINANCIAL JURY
AS OF AND FOR THE YEAR ENDED JUNE 30, 1968

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PREPARATION

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

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Sewititches Parish Police Jury is the financial reporting entity for Sewititches 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 Sewititches Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The issue has six basic criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are 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 provides specific financial benefits such as office space, utilities and janitorial services, the clerk of court was determined to be a component unit of the Sewititches 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.

WACHTICOOKS JUDICIAL CLERK OF COURT
BRIMMINGTON, MICHIGAN
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET
(BASIC DESIGN) AND ACTUALS
FOR THE YEAR ENDED JUNE 30, 1993

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Licenses and permits	\$ 8,200	\$ 9,413	\$ 1,213
Fees, charges and commissions for services	410,300	488,718	78,418
Interest income	24,000	20,800	(3,200)
Miscellaneous	28,200	18,700	(9,500)
Total revenues	<u>470,700</u>	<u>537,631</u>	<u>66,931</u>
Expenditures:			
General government			
Personnel services & related benefits	314,400	347,084	(32,684)
Operating services	88,400	84,904	3,496
Materials and supplies	18,400	18,484	(84)
Travel and other charges	18,200	8,024	10,176
Capital outlay	12,800	16,700	(3,900)
Total expenditures	<u>432,800</u>	<u>475,196</u>	<u>42,396</u>
Excess of revenues over budget expenditures	-0-	72,435	72,435
Fund balance at beginning of year	183,640	183,640	-0-
Fund balance at end of year	183,640	256,075	72,435
Excess fund balance due to period treasurer \$83 12,780	(120,160)	(182,787)	(62,627)
FUND balance, as adjusted, at end of year	<u>\$ 133,480</u>	<u>\$ 73,288</u>	<u>\$ 60,192</u>

The accompanying notes are an integral part of this statement.

BRICKLEYVILLE PARISH CLERGY OF SAINT
 SAVOIR PARISH, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 COMMENCING FISCAL YEAR - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 1988

Revenues:	
Licenses and permits - marriage licenses	\$ 8,451
Fees, charges, and commissions for services:	
Coral shells, fees, and charges	289,877
Fees for recording legal documents	178,122
Fees for certified copies of documents	28,784
Fee of money and property - interest earnings	28,888
Miscellaneous	18,288
Total revenues	<u>588,522</u>
Expenditures:	
General government:	
Personnel services and related benefits	247,888
Operating expenses	84,898
Materials and supplies	18,488
Travel and other charges	8,828
Capital outlay	16,712
Total expenditures	<u>386,814</u>
Excess of revenues over (under) expenditures	201,708
Fund balance - unreserved at beginning of year	188,848
Fund balance - unreserved at end of year	390,556
Excess fund balance due to parish treasurer \$88 11878	<u>(188,187)</u>
Fund balance - as adjusted - unreserved at end of year	<u>\$ 202,369</u>

The accompanying NOTES are an integral part of this statement.

**MEMPHIS AREA PARISH CLERGY OF SAINT
MARTIN'S EPISCOPAL CONFERENCE
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
JUNE 30, 2021**

ASSETS	GOVERNMENTAL	FIDUCIARY	ACCOUNT	TRUSTS	TOTAL
	FUND TYPE	FUNDS	GENERAL	GENERAL	
	GENERAL	AGENCY	FIXED	LONG-TERM	RESPONSIBILITIES
	FUNDS	FUNDS	ASSETS	COLLATERALS	ON BAL.
ASSETS:					
Cash and cash equivalents	\$ 77,808	\$ 588,178	\$ -0-	\$ -0-	\$ 665,986
Investments, at cost	389,585	548,088	-0-	-0-	937,673
Receivables	74,945	208,008	-0-	-0-	282,953
Due from Johnson Deposit					
Agency Fund	62,972	-0-	-0-	-0-	62,972
Land, Buildings and					
equipment	-0-	-0-	280,812	-0-	280,812
Other assets	12,758	-0-	-0-	-0-	12,758
Amount to be provided for					
retirement of principal					
long-term obligations	-0-	-0-	-0-	28,526	28,526
TOTAL ASSETS	\$ 517,068	\$1,332,274	\$ 280,812	\$ 28,526	\$ 2,158,680
LIABILITIES AND EQUITY					
Liabilities:					
Accounts payable	\$ 21,807	\$ 65,083	\$ -0-	\$ -0-	\$ 86,890
Due to Episcopal Fund	-0-	42,972	-0-	-0-	42,972
Unsettled deposits	-0-	1,224,178	-0-	-0-	1,224,178
Lease-purchase payable	-0-	-0-	-0-	22,588	22,588
Compensated absences					
payable	-0-	-0-	-0-	6,972	6,972
Due to Memphis Area Parish					
Treasurer	282,281	-0-	-0-	-0-	282,281
Total liabilities	284,088	1,332,274	-0-	29,560	1,645,922
Equity:					
Investment in general					
fixed assets	-0-	-0-	280,812	-0-	280,812
Fund balances:					
Unassigned - undesignated	232,982	-0-	-0-	-0-	232,982
Total Equity	232,982	-0-	280,812	-0-	513,794
TOTAL LIABILITIES					
AND EQUITY	\$ 517,068	\$1,332,274	\$ 280,812	\$ 28,526	\$ 2,158,680

The accompanying notes are an integral part of this statement.

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

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MEMPHIS, TENN.

Honorable Louis C. Bernard
Metairie Parish Clerk of Court
P. O. Box 474
Metairie, La. 70002

We have audited the general purpose financial statements of the Metairie Parish Clerk of Court, Metairie, Louisiana, a component unit of the Metairie Parish Police Jury, Metairie, Louisiana, as of and for the year ended June 30, 1994, as listed in the table of contents. These financial statements are the responsibility of the Metairie Parish Clerk of Court's management. Our responsibility is to express an opinion of the financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Environmental Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Circular 4-15A, "Audits of State and Local Governments". These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Metairie Parish Clerk of Court, Metairie, Louisiana, as of June 30, 1994, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Environmental Auditing Standards, we have also issued a report dated August 20, 1994, on our consideration of the Metairie Parish Clerk of Court's internal control structure and a report dated August 30, 1994 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as "schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Metairie Parish Clerk of Court, Metairie, 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 stated in all material respects, in relation to the general purpose financial statements taken as a whole.

Hines, Jackson & Hines

Metairie, Louisiana
August 18, 1994

INDICATORS BASIC CLASS OF CODE
STATE OF LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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**UNBUDGETED PARISH CLERK OF COURT
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
As of and for the year ended June 30, 1996**

7. CASH AND CASH EQUIVALENTS Investment

Even though the pledged securities are considered uncollateralized inventory (i) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the clerk or court that the fiscal agent has failed to pay deposited funds upon demand.

8. INVESTMENTS

As June 30, 1996, the clerk holds investments certificates of deposit totaling \$748,585, as follows:

Certificate of Deposit	Carrying Amount	Market Value
Dixie	\$748,585	\$748,585

These investments are stated on the balance sheet (carrying value) at cost. The investments are in the name of the clerk and are held at the clerk's office.

9. RECEIVABLES

The receivables of \$182,884, as June 30, 1996, are as follows:

Class of receivable	Amount Due	Amount Due	Total
Attorneys and others	\$11,442	\$ 46,423	\$ 113,000
Witness Fees	-----	15,462	15,482
Total	\$11,442	\$ 61,885	\$ 142,884

10. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1996	Additions	Deletions	Balance June 30, 1996
Equipment	\$219,380	\$ 14,713	-----	\$234,093
Total	\$219,380	\$ 14,713	-----	\$234,093

11. PENSION PLAN

Plan Description. Substantially all employees of the Baton Rouge parish clerk of court are members of the Louisiana Clerk of Court Retirement and Relief Fund System, a multi-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 48 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 15 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 80 percent of their final-average salary. Final-average salary is the employee's average salary over the 14 consecutive or间断 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

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Honorable Louis C. Bernard
Wachitochole Parish Clerk of Court
P. O. Box 478
Wachitochole, La. 70454

We are writing this letter as a follow-up to our recent audit of the general purpose financial statement of the Wachitochole Parish Clerk of Court, Washitochole, Louisiana, a component unit of the Wachitochole Parish Police Jury, Washitochole, Louisiana, as of June 30, 1998, and for the year then ended.

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

1. Existing Conditions:

We noted that actual revenues received by the Wachitochole Parish Clerk of Court General Fund were \$78,028 (18.9 percent) more than budgeted in 1998.

LRA - R.S. 18:1219 requires the Wachitochole Parish Clerk of Court to amend its budget whenever actual revenues and expenditures are projected to be less than or exceed budgeted amounts by more than five percent.

Recommended Action:

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

MANAGEMENT'S RESPONSE:

We installed a new computer system in fiscal year ended June 15, 1998. The system was expected to take no more than five or six months to be completely installed. The installation was not completed until near year end, thus not giving us time to amend the budget. This should not present a problem again, and we will monitor the budget and make amendments to more accurately reflect reported revenues and expenditures.

2. Existing Conditions:

Certificates of deposit were on deposit in a local bank in which the Clerk of Court serves as a director.

Ethics Board Opinion No. 20-183 prohibits the Clerk of Court from depositing proceeds in which he serves as a director.

Recommended Action:

We suggest the Wachitochole Parish Clerk of Court move the funds to another institution as soon as possible.

GENERAL PURPOSE FINANCIAL STATEMENTS

**UNINCORPORATED FINANCIAL STATEMENT OF COURT
BAPTISTICAL SOCIETY
NOTICE TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDING JUNE 30, 1994**

8. LEASES - (continued)

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of June 30, 1994:

Fiscal Year	Amount
1994-1997	\$ 5,368
1997-1998	5,368
1998-1999	5,368
1999-2000	5,368
2000-2001	5,368
	<u>21,800</u>
Total minimum lease payments	21,800
Less - amount representing executory costs	-0-
Net minimum lease payments	21,800
Less - amount representing interest	-0-
Present value of net minimum lease payments	<u>\$ 21,800</u>

The clerk of court also has operating leases of the following nature:

NOTICE STATE CONTRACT BROTHERS \$189 per month.

The minimum annual commitments under noncancelable operating leases are as follows:

Fiscal Year	Commitment
1994-1997	\$ 4,588
Total	<u>\$ 4,588</u>

10. CHANGES IN AGENCY FUND BALANCE

A summary of changes in agency fund unsettled deposits follows:

Agency Funds:	Unsettled Deposits at Beginning of Year	Additions	Deductions	Unsettled Deposits at End of Year
Advance deposit fund	\$ 402,288	\$ 442,747	\$ 460,790	\$ 441,894
Registry of Court fund	818,460	520,518	873,828	480,532
Total	<u>\$ 1,220,748</u>	<u>\$ 963,265</u>	<u>\$ 1,334,618</u>	<u>\$ 922,426</u>

11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	Compensated Amounts	Capital Leases	Total
Long-term obligations payable at July 1, 1993	\$ 5,881	\$ 20,080	\$ 25,961
Additions	431	-0-	431
Deductions	-0-	(7,428)	(7,428)
Long-term obligations payable at June 30, 1994	<u>\$ 6,212</u>	<u>\$ 12,652</u>	<u>\$ 18,864</u>

MAINTENANCE AND REPAIRS CLERK OF COURT
MAINTENANCE AND REPAIRS
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDING JUNE 30, 1994

6. PENSION PLAN Commitments

Benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and awarded by state statute.

The System issues an annual publicly available financial report that included 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, 31745 Brookhollow Avenue, Suite 81, Baton Rouge, Louisiana 70808, or by calling (504) 389-3183.

Funding Policy. Plan members are required by state statute to contribute 8.18 percent of their annual covered salary and the Maintenance Parish Clerk of Court is required to contribute an actuarially determined rate. The current rate is 19.98 percent of annual covered payroll. Contributions to the system, also include one-fourth of one percent of the Louisiana state tax collectible by the tax rolls of each parish. The contribution requirements of plan member and the Maintenance Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:299, 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 Maintenance Parish Clerk of Court's contributions to the system for the years ending June 30, 1992, 1993, and 1994, were \$27,468, \$28,817, and \$28,314, respectively, equal to the required contributions for each year.

7. OTHER POST-EMPLOYMENT BENEFITS

The Maintenance 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 of premiums) as an expenditure when the monthly premiums are due. The clerk's expenditures for health care and life insurance benefits for active employees and retirees total \$48,823 for 1994. For 1993, the cost of retiree benefits for these retirees total \$8,842.

8. DEFERRED COMPENSATION

As June 30, 1994, employees of the clerk of court have accumulated and vested \$6,373 of employee loanee benefits, computed in accordance with ERISA Codification section CSR. Of this amount, all is recorded within the general long-term debt account group.

9. LEASES

The clerk of court does not record items under Capital Leases as an asset and an obligation in the accompanying financial statements. The following is an analysis of capital leases:

<u>Year</u>	<u>Recorded</u> <u>Amount</u>
Equipment	<u>\$ 23,224</u>

HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 118

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AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
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PartnerSTATE & LOCAL TAX
SERVICES, HINES, CPA
1400 BAYVIEW DRIVE
MONTECASSINO, LA
JAN 2 1950 1951**INDEPENDENT AUDITOR'S REPORT OF COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PREPARED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS****HONORABLE LOUIS F. Bernard
Wichitochas Parish Clerk of Court
P. O. Box 474
Wichitochas, Louisiana 71274**

We have audited the general purpose financial statements of the Wichitochas Parish Clerk of Court, WICHITOCHEAS, LOUISIANA, a component unit of the Parish Police Jury, WICHITOCHEAS, LOUISIANA, as of and for the year ended June 30, 1946, and have issued our report thereon dated August 28, 1946.

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

Compliance with laws, regulations, contracts, and grants applicable to the Wichitochas Parish Clerk of Court, WICHITOCHEAS, LOUISIANA, is the responsibility of the Wichitochas Parish Clerk of Court, WICHITOCHEAS, LOUISIANA, 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.

We noted two immaterial instances of non-compliance that we have reported to the Wichitochas Parish Clerk of Court in a separate letter dated August 30, 1946.

This report is intended for the information of the Wichitochas Parish Clerk of Court, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Hines, Jackson & Hines***Montecassino, Louisiana
August 28, 1946**

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MEMBER OF THE AICPA
THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN ASPECT OF GENERAL
PURPOSE FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

Honorable Louis F. Bernard
Ewaatchoochee Parish Clerk of Court
P. O. BOX 479
Ewaatchoochee, Louisiana 71499

We have audited the general purpose financial statements of the Ewaatchoochee Parish Clerk of Court, Ewaatchoochee, Louisiana, a component unit of the Ewaatchoochee Parish Police Jury, Ewaatchoochee, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated August 14, 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 financial statements are free of material misstatements.

The management of the Ewaatchoochee Parish Clerk of Court, Ewaatchoochee, 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Ewaatchoochee Parish Clerk of Court, Ewaatchoochee, Louisiana, 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 had 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.

Honorable Louis O. Bernard
Metairie Parish Clerk of Court
Page 3

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Metairie Parish Clerk of Court and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Howdy Johnson & Wain

Metairie, Louisiana
August 18, 1988

DEVELOPMENTAL INFORMATION SCHEDULE

REGISTRATION FUNDING CLASS OF COURT
NOTIFICATIONS - OFFICIALS
REGISTRATION INFORMATION SCHEDULED
AS OF NOW FOR THE YEAR ENDING FEB 15, 2025

ADVANCE DEPOSIT FUNDS - COURT FUNDS

ADVANCE DEPOSIT FUNDS

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:443, 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 FUNDS

The Registry of Court Funds, as provided by Louisiana Revised Statute 13:475, 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.

UNINCORPORATED BANKERS TRUST OF CALIFORNIA
FINANCIAL STATEMENTS
SCHEDULE OF CHANGES IN UNINCORPORATED BALANCES
FOR THE YEAR ENDED JUNE 30, 1928

	ADVANCE DEPOSITS — 1928—	RECEIPTS OF COUNTY — 1928—	TOTAL—
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	\$ 402,582	\$ 462,482	\$1,124,472
ADDITIONS:			
Deposits:			
Fails and expressions	442,747	572,247	1,014,994
Interest earnings on investments	—0—	28,454	28,454
Other additions	—0—	3,523	3,523
Total additions	<u>442,747</u>	<u>575,770</u>	<u>1,018,517</u>
Total	1,244,329	1,038,252	2,282,581
DEDUCTIONS:			
Clark's debts transferred to General Fund	214,324	—0—	214,324
Settlements to litigants	47,049	477,424	744,473
Attorney, conveyer, and notary fees	2,378	—0—	2,378
Witnesses, appraisers, keepers, etc.	4,752	—0—	4,752
Transcriber's fees	2,824	—0—	2,824
Shawler's fees	42,325	—0—	42,325
Other deductions	42,325	—0—	42,325
Total deductions	<u>388,750</u>	<u>477,424</u>	<u>1,281,174</u>
UNSETTLED DEPOSITS AT END OF YEAR	\$ 413,024	\$ 482,122	\$1,124,122

Other supplementary information.
Presented for purposes of additional analysis.

Honorable Louis C. BUCHANAN
Natchitoches Parish Clerk of Court
Page 2

Management's Summary:

We learned of this opinion at a Clerk's meeting and immediately made inquiries as how to correct the situation. The funds were originally invested in this institution because they were paying the highest interest rate in the area. Our fiscal agent insisted in placing the funds. We thought this complied with the investment's statute recently enacted by the Legislature. The funds are being moved to other institutions as they mature. The early withdrawal penalty would not have been in the best interest of the public to move the money immediately. All the funds will be moved to other institutions by November 1996. In the future, no funds will be placed with an institution which the Clerk of Court serves as a director, regardless of the interest rate.

These comments and recommendations are not intended to be critical of anyone. We would like to thank the Natchitoches Parish Clerk of Court and his deputies for their courtesy and cooperation during our engagement.

Should additional information be needed, please advise.

David J. Johnson & Associates

Natchitoches, Louisiana
August 18, 1996

RECEIVED
JAN 10 1934

BATON ROUGE
PARISH COURT
DO NOT SIGN OUT
THIS REPORT
SHOULD NOT BE
TAKEN FROM FILE
UNTIL 1934

WATSONWOODS PARISH CLERK OF COURT
BATONROUGE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1934

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

Please Date _____ OCL:RS:JSM

**STATEMENT OF ASSETS, LIABILITIES,
 RECEIVABLES, LIABILITIES,
 FUNDED FUNDS, AND OTHER FUNDS
 CONSOLIDATED BALANCE SHEET, JUNE 30, 1998**

	ADVANCE DEPOSIT FUNDS	DEFERRED OF COST FUNDS	TOTAL
ASSETS			
Cash and cash equivalents	\$181,874	\$483,133	\$ 665,007
Investments, at cost	340,808	-0-	340,808
RECEIVABLES	<u>188,818</u>	<u>-0-</u>	<u>188,818</u>
TOTAL ASSETS	<u>\$511,499</u>	<u>\$483,133</u>	<u>\$994,632</u>
LIABILITIES			
Due to General Fund	\$ 43,373	\$ -0-	\$ 43,373
Due to taxing bodies and others	45,087	-0-	45,087
Unsettled deposits	<u>483,133</u>	<u>483,133</u>	<u>966,266</u>
TOTAL LIABILITIES	<u>\$911,593</u>	<u>\$483,133</u>	<u>\$1,394,726</u>

Other supplementary information,
 PROVIDED FOR purposes of additional analysis.

**NEUTRALIZED PARISH CLERK OF COURT
NEUTRALIZED PARISH CLERK
BOUND TO THE GENERAL FUND
AS OF APRIL FOR THE YEAR ENDING JUNE 30, 1994**

22. GENERAL FUND BALANCE

Louisiana Revised Statute 15:724 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. As June 30, 1994, there was \$122,787 due the parish treasurer for the amount that the General Fund's fund balance exceeded one-half of the revenues of the clerk's last year of his four-year term of office.

23. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ending June 30, 1994.

24. LITIGATION AND CLAIMS

As June 30, 1994, the clerk of court is not involved in any litigation.

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

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

The Neutritches Parish Police Jury provided the office space and utilities for the clerk of court for the year ended June 30, 1994. Old records were bound and laminated at an approximate cost of \$20,818.