

RECEIVED
JUN 20 1988

OFFICIAL
FILE COPY
DO NOT REMOVE
Check Release from
this and PL-502
BACK in 1988

98102099
1187
24

**SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 1988**

Under provisions of state law, this report is a public document. A copy of the report has been transmitted to the auditor, or reviewer, and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Audit for and, where appropriate, at the office of the parish clerk of court.

Release Date EDWD 1 1988

**SARNO FARRIS CLERK OF COURT
MAJIC, LOUISIANA
TABLE OF CONTENTS
JUNE 18, 1998**

	COMMENT	SCHEDULE	PAGE
General Purpose Financial Statements	-	-	1
Independent Auditors' Report	-	-	2
Combined Statements - Overview	-	-	3
Combined Balance Sheet - All Fund Types and Account Groups	A	-	4
Statement of Revenues, Expenditures, and Changes in Fund Balance - All Fund Types	B	-	5
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General Fund	C	-	6
Notes to the Financial Statements	-	-	7
Supplemental Information Schedules			
Agency Funds	-	-	10
Combining Balance Sheet	-	1	16
Schedule of Changes in Unsettled Deposits	-	2	17
Schedule of Expenditures	-	3	18
Report on Compliance and on Internal Control Over Financial Reporting (Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards)	-	-	20
Summary Schedule of Prior Audit Findings	-	4	21
Corrective Action Plan for Current Year Audit Findings	-	5	22

GENERAL PURPOSE FINANCIAL STATEMENTS

HINES, JACKSON & HINES

CHARTERED PUBLIC ACCOUNTANTS

100 WEST PINE - SUITE 1114 - NEW ORLEANS, LA 70112

NEW ORLEANS, LA 70112

TELEPHONE (504) 252-6400

FAX (504) 252-6404

hjhines@earthlink.net

100 WEST PINE, SUITE 1114
NEW ORLEANS, LA 70112

MEMPHIS, TENNESSEE, OFFICE
LOS ANGELES, CALIFORNIA, OFFICE
KANSAS CITY, MISSOURI, OFFICE
DALLAS, TEXAS, OFFICE

INDEPENDENT AUDITORS' REPORT

Honorable Duffie M. Knippen
Sabine Parish Clerk of Court
P. O. Box 114
Marr, Louisiana 71448

We have audited the accompanying general purpose financial statements of the Sabine Parish Clerk of Court, Marr, Louisiana, a component unit of the Sabine Parish Police Jury as of and for the year then ended June 30, 1998, as listed in the table of contents. These financial statements are the responsibility of the Sabine Parish Clerk of Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in 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 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 Sabine Parish Clerk of Court, Marr, Louisiana, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 21, 1998, on our consideration of the Sabine Parish Clerk of Court's internal control over financial reporting and our view of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Sabine Parish Clerk of Court, Marr, Louisiana, taken as a whole. The accompanying supplemental schedules listed in the table of contents are prepared for purposes of additional analysis and are not a required part of the financial statements of the general purpose financial statements. 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
Firm located in Louisiana
October 21, 1998

COMBINED STATEMENTS - OVERVIEW

**SARINE PARISH CLERK OF COURT
BANK LEASINGS
ALL FUND TYPES AND ACCOUNT GROUPS
(COMBINED BALANCE SHEET)
APRIL 30, 2022**

	Governmental	Fiduciary	Account Groups		Total Monorollback Only
	Fund Type	Funds	General	General	
	Fund	Agency Fund	Fund Assets	Long-term Obligations	
ASSETS					
Cash and cash equivalents	\$ 97,987	\$ 308,652	\$ 0	\$ 0	\$ 406,639
Investments	115,088	75,000	0	0	190,088
Receivables	15,432	0	0	0	15,432
Property, buildings and equipment	0	0	349,156	0	349,156
Prepaid expenditures	2,933	0	0	0	2,933
Amounts to be provided for retirement of general long-term obligations	0	0	0	4,832	4,832
Total Assets	\$ 231,438	\$ 383,652	\$ 349,156	\$ 4,832	\$ 969,618
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 17,874	\$ 0	\$ 0	\$ 0	\$ 17,874
Payroll liabilities payable	4,496	0	0	0	4,496
Unsettled deposits	0	283,093	0	0	283,093
Compensated absences payable	0	0	0	4,832	4,832
Total Liabilities	22,370	283,093	0	4,832	310,295
Equity					
Investment in general fund assets	0	0	349,156	0	349,156
Fund balances					
Reserved for prepaid expenditures	2,933	0	0	0	2,933
Unreserved - undesignated	298,068	0	0	0	298,068
Total Fund Equity	298,068	0	349,156	0	647,224
Total Liabilities and Fund Equity	\$ 231,438	\$ 383,652	\$ 349,156	\$ 4,832	\$ 969,618

The accompanying notes are an integral part of this statement.

**SABINE PARIISH CLERK OF COURT
 BAYNE, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUND 2070 - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2020**

Revenues		
Licenses and permits - marriage licenses	\$	7,114
Fees, charges, and commissions for services		
Court costs, fees, and charges		203,289
Fees for recording legal documents		182,953
Fees for certified copies of documents		20,911
Other fees		1,090
Use of money and property - interest earnings		94,527
Clerk's salary supplement		11,203
Other		<u>6,341</u>
Total Revenues		<u>493,368</u>
Expenditures		
General government		
Personnel services and related benefits		385,380
Operating services		65,262
Materials and supplies		79,719
Travel and other charges		12,478
Capital outlay		27,362
Other		<u>8,413</u>
Total Expenditures		<u>465,214</u>
Excess of Revenues Over (Under) Expenditures		27,608
Fund balance, Beginning of year		<u>181,288</u>
Fund balance, End of year	\$	<u>208,896</u>

The accompanying notes are an integral part of this statement.

**BAVING PARISH CLERK OF COURT
MANY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
FUND BALANCE - BUDGET VS. ACTUAL
ALL GOVERNMENTAL FUNDS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Fav./Unfav./L</u>
Revenues			
Licenses and permits - mortgage licenses	\$ 2,900	\$ 3,714	\$ 814
Fees, charges, and contributions for services			
Court costs, fees, and charges	189,900	233,264	43,364
Fees for recording legal documents	178,300	182,937	4,637
Fees for certified copies of documents	28,000	30,911	2,911
Other fees	700	1,000	300
Use of money and property - interest earnings	11,000	10,325	(675)
Chick's salary supplement	18,800	11,325	(7,475)
Other	(6,000)	8,340	14,340
Total Revenues	476,500	489,342	12,842
Expenditures			
General government			
Personal services and related benefits	283,870	283,000	(870)
Operating services	48,700	61,262	(12,562)
Materials and supplies	49,700	70,280	(20,580)
Travel and other charges	13,650	17,878	(4,228)
Capital outlay	20,000	27,262	(7,262)
Other	7,100	8,472	(1,372)
Total Expenditures	458,100	465,714	(7,614)
Excess of Revenues Over(Under) Expenditures	\$ 118,400	23,628	\$ 94,772
Fund balance, Beginning of year		181,329	
Fund balance, End of year		\$ 205,000	

The accompanying notes are an integral part of this statement.

**SABINE PARISH CLERK OF COURT
MARK LEBLANC
NOTE TO THE FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Sabine Parish Clerk of Court serves as the ex-officio entity 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.

The accompanying financial statements of the Sabine 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. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and to the industry audit guide, *Audits of State and Local Governmental Units*.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Sabine Parish Police Jury is the financial reporting entity for Sabine 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 Statement No. 14 established criteria for determining which component units should be considered part of the Sabine Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - 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 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 Sabine Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court, and does not present information on the police jury, the primary government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The accounts of the clerk of court are organized on the basis of funds and account groups, each of which is considered

**SHERIFF PARISH CLERK OF COURT
MASSY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2008**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. FUND ACCOUNTING (CONTINUED)

a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. 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. The funds are grouped in this report into generic fund types and broad fund categories as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 1:278, 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 agent for others. Agency funds are custodial in nature (zero net expendable) and do not involve measurement of results of operations.

C. GENERAL FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its instrumental focus. All governmental funds are accounted for on a spending or "financial flow" instrumental focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are used to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets (and in governmental fund type operations (general fixed assets) are accounted for in the General Fund Assets Account Group, and are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

The non-account groups are not "funds". They are concerned only with the measurement of financial position. They are not concerned with measurements 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 refers to the timing of the measurements made, regardless of the measurement focus applied.

**LABINE PARISH CLERK OF COURT
MASS. LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BASIS OF ACCOUNTING (CONTINUED)

The governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. Bondings, cancellations, court attendance, criminal fees, mortgage certificates, notary fees, certified copies, etc., are recorded in the year in which they are earned. Interest income on time deposits is recorded when the time deposits have matured and the amount is available. Substantially all other revenues are recorded when received.

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

E. BUDGET PRACTICES

The proposed budget for the 1998 fiscal year was made available for public inspection at the clerk's office on May 26, 1997. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 14 days prior to the public hearing. The budget hearing was held at the clerk's office on June 9, 1997. The budget is legally adopted and amended, as necessary, by the clerk. All budget appropriations lapse at year end.

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

F. COMPENSATED ABSENCES

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

Employees of the clerk's office that have been employed one year earn one week of vacation leave per year. Employees with two-through fourteen years of employment earn two weeks of vacation leave per year. Employees with fifteen years or more earn three weeks of vacation leave per year. Although vacation does not accrue or accumulate from one year to the next, employees do vest with respect to vacation leave. In that upon retirement or termination, they may be paid for vacation earned that year. The clerk of court accrues a liability for compensated absences.

The cost of leave privileges, computed in accordance with GASB-Codification Section C40, is recognized as a one-year expensary 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.

G. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of money are recorded in order to ensure that portions of the applicable appropriation, if not employed by the Sabine Parish Clerk of Court.

SARNE PARSONS, CLERK OF COURT
MARY JOLENSKA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits that mature within 90 days after the fiscal year end and other investments with original maturities of 90 days or less.

Under state law, the clerk of court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. In addition, the clerk of court may invest in United States bonds, treasury notes, or certificates of deposit. These are classified 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. Investments are made in one which approximates market.

I. RECEIVABLES

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

J. FUND EQUITY

Unreserved fund balances for governmental funds represent the amount available for budgeting future operations. The reserved portion of fund balances represent amounts reserved for specific future uses.

K. TOTAL COLLATERAL ON STATEMENTS

Total values on the statements are captioned "Interim/audited Only" to indicate that they are prepared only to facilitate financial analysis. They in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Monitor if such data compatible in a consolidation.

L. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 CASH AND CASH EQUIVALENTS

As June 30, 1998, the clerk of court has cash and cash equivalents totaling \$188,176 as follows:

	General Fund	Agency Fund	Total
petty Cash	\$ 588	\$ 0	\$ 588
Interest Bearing demand deposits	41,001	864	41,865
Money Market account	77,636	100,188	177,824
Total	\$ 129,225	\$ 100,852	\$ 230,077

**SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998**

NOTE 2 CASH AND CASH EQUIVALENTS (CONTINUED)

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 in 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. As June 30, 1998 the clerk had bank deposit balances of 1495,719. These deposits are secured from risk by \$750,000 of federal deposit insurance and \$847,578 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered collateralized (Category 3) under the provisions of GASB statement 5, Louisiana Revised Statute 59:1279 imposes a statutory requirement, on the custodial bank to advise the clerk of any default within 14 days of being notified by the clerk of asset that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 INVESTMENTS

Investments are categorized into three basic categories of credit risk:

1. Insured or registered, or securities held by the clerk of court or its agent in the clerk of court's name.
2. Uninsured and unregistered, with securities held by the county's own department or agent in the clerk of court's name.
3. Uninsured and unregistered, with securities held by the county, or by its local department or agent but not in the clerk of court's name.

At fiscal year end, the clerk of court's investments were certificates of deposit with a face value, cost and carrying value of \$199,000. The investments are stated at the balance sheet carrying value at cost. The investments are in the name of the clerk and are held in the clerk's office.

NOTE 4 RECEIVABLES

The receivables of \$15,452 at June 30, 1998, are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Attorneys and others	0	15,452	0
			15,452

NOTE 5 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u>		<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>	
	<u>July 1, 1997</u>	<u>June 30, 1998</u>			<u>July 1, 1997</u>	<u>June 30, 1998</u>
Equipment	\$ 201,932	\$ 22,762	\$ 2,889	\$ 211,691	\$ 211,691	
Autos/vehicles	18,461	0	0	18,461	18,461	
Total	<u>\$ 220,393</u>	<u>\$ 22,762</u>	<u>\$ 2,889</u>	<u>\$ 241,150</u>	<u>\$ 241,150</u>	

**SABINE PARISH CLERK OF COURT
MAINTENANCE
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1998**

NOTE 6 PENSION PLAN

Plan Description. Substantially all employees of the Sabine Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a non-sharing, multiple-employer defined benefit 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 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 30 consecutive or joint 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.

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, 11740 Brickhouse Avenue, Suite B1, Baton Rouge, Louisiana 70844, or by calling (504) 281-1162.

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Sabine Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 18.5 percent of annual covered payroll. Contributions to the System, also include one-fourth of one percent of the tax revenues to be collectible by the tax mills of each parish. The contribution requirements of plan members and the Sabine Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:805, the employee contributions are determined by actual valuation and are subject to change each year based on the result of the valuation for the prior fiscal year. The Sabine Parish Clerk of Court's contribution to the System for the year ending June 30, 1998 and 1997 were \$20,647 and \$28,855 respectively, equal to the required contribution for the year.

NOTE 7 OTHER POST-EMPLOYMENT BENEFITS

The Sabine 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 (over clerk's position of premium) 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 \$18,521 for 1998. For 1998, the cost of retiree benefits for those retirees total \$1,836.

NOTE 8 COMPENSATED ABSENCES

As June 30, 1998, employees of the clerk of court have accumulated and vested \$4,831 of employee leave benefits, computed in accordance with GASB Codification Section 508. Of this amount, \$4,830 is recorded within the general long-term obligations account group.

**SABINE PARISH CLERK OF COURT
MARC L. GUERIN
NOTES TO FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1998**

NOTE 9 LEASES

The Clerk of Court was not obligated under any capital lease commitments at June 30, 1998.

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

The lease minimum lease payments under noncancelable operating leases at June 30, 1998, are as follows:

Fiscal Year Ended June 30	Equipment
1999	\$ 7,254
2000	_____ 0
Total	\$ 7,254

NOTE 10 EXCESS FUND BALANCE

Louisiana Revised Statute 33:783 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasury the portion of the General Fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1998, there was an amount due the parish treasury 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.

NOTE 11 CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unclassified deposits follows:

	Unclassified Deposits		Unclassified Deposits	
	July 1, 1997	Additions	Deductions	June 30, 1998
Agency funds:				
Advance deposit fund	\$ 141,269	\$ 385,170	\$ 345,676	\$ 380,813
Registry of court fund	_____ 128,134	_____ 31,229	_____ 173,689	_____ 125,814
Total	\$ 269,403	\$ 416,399	\$ 519,365	\$ 506,627

NOTE 12 CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	Compressed Amount
Long-term obligations payable at July 1, 1997	\$ 4,455
Additions	_____ 144
Long-term obligations payable at June 30, 1998	\$ 4,600

**SABINE PARISH CLERK OF COURT
BAYOU, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998**

NOTE 12 RELATED PARTY TRANSACTIONS:

There were no related party transactions during the year ending June 30, 1998.

NOTE 14 LITIGATION AND CLAIMS

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

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

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

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

**SARINE PARRIS, CLERK OF COURT
MASSY, LOUISIANA
SUPPORTS LOCAL INFORMATION TECHNOLOGIES
FOR THE YEAR ENDING
JUNE 30, 1998**

DEFERRED FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:841, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTER OF COURT FUND

The Register of Court Fund, as provided by Louisiana Revised Statute 13:479, accounts for monies 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.

**BARRE PARISH CLERK OF COURT
 BARRÉ, LOUISIANA
 FIDUCIARY FUNDS - AGENCY FUNDS
 COMBINED BALANCE SHEET - AGENCY FUNDS
 APR 30, 2023**

SCHEDULE 1

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 85,817	\$ 120,200	\$ 206,017
Investments	<u>75,000</u>	<u>0</u>	<u>75,000</u>
TOTAL ASSETS	<u>\$ 160,817</u>	<u>\$ 120,200</u>	<u>\$ 281,017</u>
LIABILITIES			
Unsettled deposits	<u>\$ 160,817</u>	<u>\$ 120,200</u>	<u>\$ 281,017</u>
TOTAL LIABILITIES	<u>\$ 160,817</u>	<u>\$ 120,200</u>	<u>\$ 281,017</u>

The accompanying notes are an integral part of this statement.

SCHEDULE 2

**SABINE PARISH CLERK OF COURT
BAYNE, LOUISIANA
FIDUCIARY FUNDS - AGENCE FUNDS
STATEMENT OF CHANGES IN UNSETTLED DEPOSITS
FOR THE YEAR ENDED JUNE 30, 2008**

	Advance Deposit Fund	Registry of Court Fund	Total
Unsettled Deposits at Beginning of Year	\$ 141,209	\$ 228,134	\$ 369,343
ADDITIONS			
Tolls and assessments	389,178	0	389,178
Judgments	0	66,797	66,797
Interest earnings on investments	0	4,299	4,299
Total Additions	389,178	71,096	460,274
Total Funds Available	530,387	299,230	829,617
DEDUCTIONS			
Clerk's costs (transferred to General Fund)	214,662	0	214,662
Settlements to litigants	67,028	177,895	244,923
Judges supplemental fund	15,640	0	15,640
Attorney, curator, Witnesses, and other fees	16,169	0	16,169
Sherrill's fees	22,598	0	22,598
Other reductions	188	0	188
Total Deductions	362,826	177,895	540,721
Unsettled Deposits at End of Year	\$ 167,561	\$ 121,335	\$ 288,896

The accompanying notes are an integral part of this statement.

**SACINE PARRIS CLERK OF COURT
STATE, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL FUND
SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2028**

(CONTINUED)

Administration	
Personal services	\$ 81,414
Operating services	23,883
Materials and supplies	14,583
Travel and other charges	5,481
Capital outlay	1,194
Other	<u>281</u>
Total Administrative Expenditures	136,856
Recordings and Filings	
Personal services	68,600
Operating services	12,960
Materials and supplies	28,472
Travel and conferences	119
Capital outlay	16,158
Other	<u>8,378</u>
Total Recordings and Filings Expenditures	136,677
Mortgage Certificates	
Personal services	16,977
Materials and supplies	2,924
Travel and Conferences	<u>211</u>
Total Mortgage Certificates Expenditures	20,112
Criminal	
Personal services	41,415
Operating services	10,289
Materials and supplies	4,893
Travel and conferences	863
Capital outlay	<u>1,220</u>
Total Criminal Expenditures	62,680
Elections	
Personal services	9,588
Operating services	841
Materials and supplies	925
Capital outlay	<u>953</u>
Total Elections Expenditures	\$ 12,317

The accompanying notes are an integral part of this statement.

**IBERNE PARISH CLERK OF COURT
IBERNE, LOUISIANA
ENVIRONMENTAL FUND TYPE - GENERAL FUND
SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008**

SCHEDULE 1

Civil Suits and Probate	
Personnel services	\$ 40,140
Operating services	19,288
Materials and supplies	3,830
Travel and entertainers	3,348
Capital outlay	<u>6,132</u>
Total Civil Suits and Probate Expenditures	<u>82,738</u>
Total Expenditures	\$ <u>482,754</u>

The accompanying notes are an integral part of this statement.

HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 2468 • 111 EAST 70TH STREET

MOBILE, ALABAMA, LA 36682

Telephone (205) 750-5400

Fax (205) 750-5400

hines@hines.net

A MEMBER FIRM OF THE CPA

FRANCHISE

FRANCHISE OFFICE, CPA
11500 G. HENRI, CEN
S. MEMPHIS (901) 527-1700
200 W. 50TH ST., MEM.

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Dottie M. Knippen

Saline Parish Clerk of Court

P. O. Box 400

Mary, Louisiana 71499

We have audited the general purpose financial statements of the Saline Parish Clerk of Court, Mary, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 21, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Comptroller Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Saline Parish Clerk of Court's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Saline Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be internal weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and the legislative bodies. However, this report is a matter of public record and its distribution is not limited.

Hines, Jackson & Hines

Mobile, Louisiana

October 20, 1998

SABINE PARRIS CLERK OF COURT
 MONROE, LOUISIANA
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE YEAR ENDED JUNE 30, 1998

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
----------	--	------------------------	--	---

Nothing came to our attention that would require disclosure under Government Auditing Standards.

**SENATE FUNDRAISERS OF CONNECTICUT
MONEY DISBURSALS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR ALERT PERIOD
FOR THE YEAR ENDING JUNE 30, 1999**

SCHEDULE 1

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Correct Action Planned</u>	<u>Method of Contact (Present)</u>	<u>Anticipated Completion Date</u>
-----------------	-------------------------------	-------------------------------	------------------------------------	------------------------------------

Nothing came to our attention that would require disclosure under Government Accounting Standards.