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**SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 15 1999

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
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JUNE 30, 1999

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GENERAL PURPOSE FINANCIAL STATEMENTS

HINES, JACKSON & HINES

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INDEPENDENT AUDITORS' REPORT

Honorable Dollie M. Knippers
Sabine Parish Clerk of Court
P. O. Box 419
Many, Louisiana 71449

We have audited the accompanying general purpose financial statements of the Sabine Parish Clerk of Court, Many, Louisiana, a component unit of the Sabine Parish Police Jury as of and for the year then ended June 30, 1999, 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. Those 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, Many, Louisiana, as of June 30, 1999, 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 October 28, 1999, on our consideration of the Sabine Clerk of Court's internal control over financial reporting and our tests 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, Many, Louisiana, taken as a whole. The accompanying supplemental schedules listed in the table of contents are presented 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
Natchitoches, Louisiana
October 28, 1999

COMBINED STATEMENTS - OVERVIEW

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
JUNE 30, 1999

	Governmental	Fiduciary	Account Groups		Total Memorandum Only
	Fund Type	Funds	General	General	
	General	Agency	General	Long-term	
	Fund	Fund	Fixed Assets	Obligations	
ASSETS					
Cash and cash equivalents	\$ 128,237	\$ 200,812	\$ 0	\$ 0	\$ 329,049
Investments	115,000	75,000	0	0	190,000
Receivables	24,382	0	0	0	24,382
Property, buildings and equipment	0	0	333,773	0	333,773
Prepaid expenditures	4,636	0	0	0	4,636
Amount to be provided for retirement of general long-term obligations	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,419</u>	<u>4,419</u>
Total Assets	<u>\$ 272,255</u>	<u>\$ 275,812</u>	<u>\$ 333,773</u>	<u>\$ 4,419</u>	<u>\$ 886,259</u>
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 37,890	\$ 0	\$ 0	\$ 0	\$ 37,890
Payroll deduction payable	5,036	0	0	0	5,036
Unsettled deposits	0	275,812	0	0	275,812
Compensated absences payable	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,419</u>	<u>4,419</u>
Total Liabilities	42,926	275,812	0	4,419	323,157
Equity					
Investment in general fixed assets	0	0	333,773	0	333,773
Fund balances					
Reserved for prepaid expenditures	4,636	0	0	0	4,636
Unreserved	<u>224,693</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>224,693</u>
Total Fund Equity	<u>229,329</u>	<u>0</u>	<u>333,773</u>	<u>0</u>	<u>563,102</u>
Total Liabilities and Fund Equity	<u>\$ 272,255</u>	<u>\$ 275,812</u>	<u>\$ 333,773</u>	<u>\$ 4,419</u>	<u>\$ 886,259</u>

The accompanying notes are an integral part of this statement.

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1999

Revenues		
Licenses and permits - marriage licenses	\$	3,086
Fees, charges, and commissions for services		
Court costs, fees, and charges		241,041
Fees for recording legal documents		187,328
Fees for certified copies of documents		20,651
Department of Social Services-non support cases		42,309
Other fees		1,144
Use of money and property - interest earnings		14,167
Clerks salary supplement		11,825
Other		<u>28,415</u>
Total Revenues		549,966
Expenditures		
General government		
Personal services and related benefits		311,268
Operating services		68,187
Materials and supplies		58,241
Travel and other charges		13,889
Capital outlay		69,888
Other		<u>8,168</u>
Total Expenditures		<u>529,641</u>
Excess of Revenues Over/(Under) Expenditures		20,325
Fund balance, Beginning of year		<u>209,004</u>
Fund balance, End of year	\$	<u><u>229,329</u></u>

The accompanying notes are an integral part of this statement.

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
ALL GOVERNMENTAL FUNDS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Fav./Unfav.)</u>
Revenues			
Licenses and permits - marriage licenses	\$ 3,000	\$ 3,086	\$ 86
Fees, charges, and commissions for services			
Court costs, fees, and charges	243,200	241,041	(2,159)
Fees for recording legal documents	187,500	187,328	(172)
Fees for certified copies of documents	20,000	20,651	651
Department of Social Services-non support fees	41,200	42,309	1,109
Other fees	900	1,144	244
Use of money and property - interest earnings	12,500	14,167	1,667
Clerks salary supplement	11,700	11,825	125
Other	<u>27,300</u>	<u>28,415</u>	<u>1,115</u>
Total Revenues	547,300	549,966	2,666
Expenditures			
General government			
Personal services and related benefits	305,570	311,268	(5,698)
Operating services	66,650	68,187	(1,537)
Materials and supplies	60,800	58,241	2,559
Travel and other charges	13,680	13,889	(209)
Capital outlay	69,100	69,888	(788)
Other	<u>7,500</u>	<u>8,168</u>	<u>(668)</u>
Total Expenditures	<u>523,300</u>	<u>529,641</u>	<u>(6,341)</u>
Excess of Revenues Over/(Under) Expenditures	<u>\$ 24,000</u>	20,325	<u>\$ (3,675)</u>
Fund balance, Beginning of year		<u>209,004</u>	
Fund balance, End of year		<u>\$ 229,329</u>	

The accompanying notes are an integral part of this statement.

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999

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 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.

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

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

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 13:781, is the principal fund of the clerk of court and accounts for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Agency Funds

The Advance Deposit and Registry of Court Agency Funds account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement 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 said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed 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 two 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 relates to the timing of the measurements made, regardless of the measurement focus applied.

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

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. Recordings, 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 income is available. Substantially all other revenues are recorded when received.

Expenditures 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 1999 fiscal year was made available for public inspection at the clerk's office on June 10, 1998. 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 22, 1998. The budget is legally adopted and amended, as necessary, by the clerk. All budget appropriations lapse at year end.

Formal budget integration (within the accounting records) 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 ten years of employment earn two weeks of vacation leave per year. Employees with eleven years or more earn three weeks of vacation leave per year. Although vacation does not carryover 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 C60, 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.

G. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sabine Parish Clerk of Court.

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

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 stated at cost 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 uncollected.

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 separated for specific future uses.

K. TOTAL COLUMNS ON STATEMENTS

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

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

At June 30, 1999, the clerk of court has cash and cash equivalents totaling \$329,049 as follows:

	<u>General Fund</u>	<u>Agency Fund</u>	<u>Total</u>
Petty Cash	\$ 300	\$ 0	\$ 300
Interest bearing demand deposits	15,653	9,453	25,106
Money market account	<u>112,284</u>	<u>191,359</u>	<u>303,643</u>
Totals	<u>\$ 128,237</u>	<u>\$ 200,812</u>	<u>\$ 329,049</u>

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

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 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, 1999 the clerk had bank deposit balances of \$518,749. These deposits are secured from risk by \$370,000 of federal deposit insurance and \$447,923 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 uncollateralized (Category 3) under the provisions of GASB Statement 3, 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 of court that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 INVESTMENTS

Investments are categorized into these three 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 counter party's trust department or agent in the clerk of court's name.
3. Uninsured and unregistered, with securities held by the counter party, or by its trust 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 fair value, cost and carrying value of \$190,000. The 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.

NOTE 4 RECEIVABLES

The receivables of \$24,382 at June 30, 1999, are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Attorneys and others	\$ 24,382	\$ 0	\$ 24,382

NOTE 5 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1999</u>
Equipment	\$ 321,695	\$ 52,376	\$ 57,810	\$ 316,261
Automobiles	18,461	17,512	18,461	17,512
Total	<u>\$ 340,156</u>	<u>\$ 69,888</u>	<u>\$ 76,271</u>	<u>\$ 333,773</u>

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

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 cost-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 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

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 10.5 percent of annual covered payroll. Contributions to the System, also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan member and the Sabine Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial 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, 1999 and 1998 were \$23,063 and \$20,447 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 (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 \$32,311 for 1999. For 1999, the cost of retiree benefits for three retirees total \$2,497.

NOTE 8 COMPENSATED ABSENCES

At June 30, 1999, employees of the clerk of court have accumulated and vested \$4,419 of employee leave benefits, computed in accordance with GASB Codification Section C60. Of this amount, \$4,419 is recorded within the general long-term obligations account group.

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 9 LEASES

The Clerk of Court was not obligated under any capital lease commitments at June 30, 1999. However, the Clerk of Court leases copiers and a postage machine pursuant lease commitments classified as operating leases.

The future minimum lease payments under noncancellable operating leases at June 30, 1999, are as follow:

<u>Fiscal Year</u> <u>Ended June 30</u>	<u>Equipment</u>
2000	\$ 2,464
2001	2,464
2002	2,464
2003	2,464
2004	2,464
2005	<u>1,027</u>
Total	<u>\$ 13,347</u>

NOTE 10 EXCESS FUND BALANCE

Louisiana Revised Statute 13:785 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. At June 30, 1999, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

NOTE 11 CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	<u>Unsettled Deposits</u> <u>July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Unsettled Deposits</u> <u>June 30, 1999</u>
Agency funds:				
Advance deposit fund	\$ 160,817	\$ 411,878	\$ 376,062	\$ 196,633
Registry of court fund	<u>122,235</u>	<u>48,698</u>	<u>91,754</u>	<u>79,179</u>
Total	<u>\$ 283,052</u>	<u>\$ 460,576</u>	<u>\$ 467,816</u>	<u>\$ 275,812</u>

NOTE 12 CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

Long-term obligations payable at July 1, 1998	<u>Compensated</u> <u>Absences</u> \$ 4,832
Additions	(413)
Long-term obligations payable at June 30, 1999	<u>\$ 4,419</u>

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 13 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year ending June 30, 1999.

NOTE 14 LITIGATION AND CLAIMS

At June 30, 1999, 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, 1999.

NOTE 16 RISK MANAGEMENT

The Clerk of Court is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Clerk of Court maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Clerk of Court.

NOTE 17 YEAR 2000 ISSUE

The Clerk of Court has been actively making improvements for the year 2000 change; however, it is not possible to be certain that all aspects of the year 2000 issue affecting the Clerk of Court, including those relating to the efforts of customers, suppliers, or third parties, will be fully resolved.

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 1999

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

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

REGISTRY OF COURT FUND

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

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING BALANCE SHEET - AGENCY FUNDS
JUNE 30, 1999

	<u>Advance Deposit</u> <u>Fund</u>	<u>Registry of Court</u> <u>Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 121,633	\$ 79,179	\$ 200,812
Investments	<u>75,000</u>	<u>0</u>	<u>75,000</u>
Total Assets	<u>\$ 196,633</u>	<u>\$ 79,179</u>	<u>\$ 275,812</u>
LIABILITIES			
Unsettled deposits	<u>\$ 196,633</u>	<u>\$ 79,179</u>	<u>\$ 275,812</u>
Total Liabilities	<u>\$ 196,633</u>	<u>\$ 79,179</u>	<u>\$ 275,812</u>

The accompanying notes are an integral part of this statement.

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
FIDUCIARY FUNDS - AGENCY FUNDS
SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS
FOR THE YEAR ENDED JUNE 30, 1999

	<u>Advance Deposit</u> <u>Fund</u>	<u>Registry of Court</u> <u>Fund</u>	<u>Total</u>
Unsettled Deposits at Beginning of Year	\$ 160,817	\$ 122,235	\$ 283,052
ADDITIONS			
Suits and successions	411,878	0	411,878
Judgments	0	47,035	47,035
Interest earnings on investments	<u>0</u>	<u>1,663</u>	<u>1,663</u>
Total Additions	<u>411,878</u>	<u>48,698</u>	<u>460,576</u>
Total Funds Available	572,695	170,933	743,628
REDUCTIONS			
Clerk's costs (transferred to General Fund)	207,421	0	207,421
Settlements to litigants	75,488	91,754	167,242
Judges supplemental fund	14,898	0	14,898
Attorney, curator, Witnesses, and other fees	24,942	0	24,942
Sheriff's fees	51,597	0	51,597
Other reductions	<u>1,716</u>	<u>0</u>	<u>1,716</u>
Total Reductions	<u>376,062</u>	<u>91,754</u>	<u>467,816</u>
Unsettled Deposits at End of Year	<u>\$ 196,633</u>	<u>\$ 79,179</u>	<u>\$ 275,812</u>

The accompanying notes are an integral part of this statement.

SCHEDULE 3

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
SCHEDULE OF EXPENDITURES BY DEPARTMENT
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1999

Administration	
Personal services	\$ 80,479
Operating services	26,116
Materials and supplies	13,375
Travel and other charges	9,704
Capital outlay	17,512
Other	<u>0</u>
Total Administrative Expenditures	147,186
Recordings and Filings	
Personal services	59,376
Operating services	13,742
Materials and supplies	29,975
Travel and conferences	1,812
Capital outlay	4,524
Other	<u>8,168</u>
Total Recordings and Filings Expenditures	117,597
Mortgage Certificates	
Personal services	17,413
Materials and supplies	2,530
Travel and Conferences	<u>147</u>
Total Mortgage Certificates Expenditures	20,090
Criminal	
Personal services	67,946
Operating services	13,723
Materials and supplies	4,952
Travel and conferences	897
Capital outlay	<u>30,142</u>
Total Criminal Expenditures	117,660
Elections	
Personal services	10,686
Operating services	785
Materials and supplies	821
Travel and conferences	22
Capital outlay	<u>1</u>
Total Elections Expenditures	\$ 12,315

The accompanying notes are an integral part of this statement.

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
SCHEDULE OF EXPENDITURES BY DEPARTMENT
GOVERNMENTAL FUND TYPE - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1999

Civil Suits and Probate	
Personal services	\$ 75,368
Operating services	13,821
Materials and supplies	6,588
Travel and conferences	1,307
Capital outlay	<u>17,709</u>
Total Civil Suits and Probate Expenditures	<u>114,793</u>
Total Expenditures	<u>\$ 529,641</u>

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A NEILL JACKSON, JR., CPA
1926-1999

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 Dollie M. Knippers
Sabine Parish Clerk of Court
P. O. Box 419
Many, Louisiana 71449

We have audited the general purpose financial statements of the Sabine Parish Clerk of Court, Many, Louisiana, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 28, 1999. 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.

Compliance

As part of obtaining reasonable assurance about whether the Sabine Parish Clerk of Court's financial statements are free of material misstatement, 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 Sabine 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 material 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 solely for the information and use of the Sabine Parish Clerk of Court and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than the specified parties.

Hines, Jackson & Hines

Natchitoches, Louisiana
October 28, 1999

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.

SABINE PARISH CLERK OF COURT
MANY, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Correct Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.