

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 the Clerk, management, and Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.

*Mc Right & Associates*

December 11, 1997

# McRight & Associates

Certified Public Accountants

James H. McRight, CPA

Chartered Public Accountant

L. Nathan McRight, CPA

Chartered Public Accountant

7077 Shilohville Road, Suite E

Winton Springs, Louisiana 70086

(504) 933-0788

Telex (504) 933-0788

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

We have audited the general purpose financial statements of the Jefferson Davis Clerk of Court, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended June 30, 1997, and have issued our report thereon dated December 11, 1997. 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 Jefferson Davis Parish Clerk of Court's general purpose 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 tests 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 Jefferson Davis 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 general purpose financial statements and not to provide assurance on the internal control structure 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 a material weakness. 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 general purpose

JEFFERSON PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

There were no prior year audit findings to be reported on.

JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS  
FOR THE YEAR ENDED JUNE 30, 1987

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	\$ 262,936	\$ 578,383	\$ 841,319
ADDITIONS			
Deposits:			
Wills & Successions	118,880		118,880
Judgments		2,048,343	2,048,343
Interest earnings on investments	5,008	12,515	17,523
Total	<u>123,888</u>	<u>2,060,858</u>	<u>2,184,746</u>
DEDUCTIONS:			
Clerk's costs	180,683		180,683
Settlements to litigants	57,480	2,528,888	2,586,368
Sheriff's fees	88,497		88,497
Other reductions	27,334		27,334
Total Deductions	<u>353,994</u>	<u>2,528,888</u>	<u>2,882,882</u>
UNSETTLED DEPOSITS AT END OF YEAR	<u>352,568</u>	<u>129,169</u>	<u>481,737</u>

The accompanying notes are an integral part of this statement

JEFFERSON PARISH PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

COMBINED BALANCE SHEET - ALL AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 1997

	ADVANCE DEPOSIT FUND	SECURITY OF COURT FUND	TOTAL
<b>ASSETS</b>			
Cash and Equivalents	\$ 122,548	\$ 129,169	\$ 251,717
Investments, at cost	130,000		130,000
Total Assets	<u>\$ 252,548</u>	<u>\$ 129,169</u>	<u>\$ 381,717</u>
<b>LIABILITIES</b>			
Unsettled deposits	<u>\$ 252,548</u>	<u>\$ 129,169</u>	<u>\$ 381,717</u>

The accompanying notes are an integral part of this statement.

## 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 FEES

The Registry of Court Fees, 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.

**FINANCIAL STATEMENTS OF  
INDIVIDUAL FUNDS**

**SUPPLEMENTARY INFORMATION**



**JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

At June 30, 1997, the Jefferson Davis Parish Clerk of Court did not have any long-term obligations.

**12. EXCESS FUND BALANCE**

Louisiana Revised Statute 13:705 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1997, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

**13. RELATED-PARTY TRANSACTIONS**

There were no related-party transactions for the year ended June 30, 1997.

**14. LITIGATION AND CLAIMS**

At June 30, 1997, the Jefferson Davis Parish Clerk of Court is not involved in litigation and is not aware of any claims against the clerk.

**15. EXPENDITURES OF THE CLERK OF COURT NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The Jefferson Davis Parish Police Jury provided the office space and utilities for the Clerk of Court for the year ended June 30, 1997. Expenditures for these items are not reflected in the accompanying financial statements.

**JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**8. COMPENSATED ABSENCES**

At June 30, 1997, employees of the clerk of court did not have any accumulated and vested employee leave benefits, computed in accordance with CASB Codification Section C10.

**9. LEASES**

At June 30, 1997, the clerk of court did not have capital leases. The clerk of court leases an automobile and office equipment under operating leases that can be canceled by the clerk.

**10. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Agency funds:				
Advance Deposit	\$ 242,938	\$ 322,588	\$ 330,824	\$ 234,699
Registry of Court	878,307	2,980,757	2,529,888	1,329,176
	<u>\$ 1,121,245</u>	<u>\$3,203,345</u>	<u>\$2,860,712</u>	<u>\$ 1,563,713</u>

**JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Brickstone Avenue, Suite 81, Metairie, Louisiana 70004, or by calling (504)283-1363.

**Funding Relief.** Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Jefferson Davis Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11 percent of annual covered payroll. Contributions to the system also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Jefferson Davis Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:503, 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 Jefferson Davis Parish Clerk of Courts contribution to the system for the years ending June 30, 1987, 1988 and 1989, were \$43,912, \$45,288 and \$37,134, respectively, equal to the required contributions for each year.

**3. POSTRETIREMENT BENEFITS**

The Jefferson Davis Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's portion) as an expenditure when the monthly premiums are paid.

JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

3. CHANGES IN GENERAL FIXED ASSETS

Changes in general fixed assets are summarized as follows:

	EQUIPMENT 1987
Balance - beginning	\$183,215
Additions	13,455
Deletions	<u>23,999</u>
Balance - ending	<u>\$172,671</u>

4. PENSION PLAN

**Plan Description.** Substantially all employees of the Jefferson Davis Parish Clerk of Court's office are members of the Louisiana Clerk of Court Retirement and Relief Fund System, a cost-sharing, multiple-employer defined pension plan administered by a separate board of trustees.

All regular employees who are under the age of 40 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 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.

JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

3. INVESTMENTS

At June 30, 1997, the clerk of court holds investments totaling \$280,000 as follows:

	Carrying Amount	Market Value
Certificate of Deposit	\$ 280,000	\$ 280,000
Total	\$ 280,000	\$ 280,000

These investments are stated on the balance sheet at cost. The investments are in the name of the clerk and are held at the clerk's office. Because the certificates of deposit are in the name of the clerk and are held by the clerk or the clerk's agent, they are considered insured and registered category 3, in applying the credit risk of GAAP codification Section 150.184.

4. RECEIVABLES

The receivables of \$14,219 at June 30, 1997, are as follows:

Class of Receivable	General Fund
Trade Receivable	\$14,219
Total	\$14,219

JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

At June 30, 1997, the clerk of court has cash and cash equivalents (book balances) totaling \$477,310 as follows:

Petty Cash	\$	200
Interest-bearing demand deposits		477,010
Money market accounts		-0-
Time deposits		-0-
Total	\$	<u>477,310</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, 1997, the clerk has \$477,010 in deposits (collected bank balances). These deposits are secured from risk by Federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank (PART Category 2).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB statement 3, Louisiana Revised Statute 38:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

**JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**K. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due. At June 30, 1983, the clerk of court did not have any long-term obligations outstanding.

**L. FUND EQUITY**

**Reserves**

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific purpose.

**Designated Fund Balances**

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

**M. TOTAL COLUMNS ON STATEMENTS**

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

JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

Under state law, the clerk of court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however if the original maturities are 90 days or less, they are classified as cash equivalents.

**2. INVENTORY**

Inventories are considered immaterial and are recorded at cost and recognized as an expenditure when purchased.

**3. FIXED ASSETS**

Fixed assets are recorded as expenditures of the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General Fixed assets provided by the police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**4. COMPENSATED ABSENCE**

All full-time employees of the clerk of court's office earn vacation leave at a rate of 2 to 5 weeks each year, depending upon their length of service. Vacation leave must be used in the year earned. Sick leave is earned at a rate of one to one and one-half days per month, depending upon their length of service. Sick leave and vacation leave must be used in the period earned.

The cost of leave privileges, computed in accordance with GASB Codification Section 205, is recognized as a current year expenditure in the General Fund when the leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.



JEFFERSON PARISH PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

**Revenues**

Revenues are recorded in the period in which they are earned.

**Expenditures**

Expenditures are recorded in the period in which the goods or services are received.

**E. BUDGET PRACTICES**

The proposed budget for the year ending June 30, 1997 was made available for public inspection at the clerk's office on May 8, 1996. The proposed budget, prepared on the GAAP basis of accounting, was published in the official journal 15 days before the public hearing. The budget hearing was held at the clerk's office on May 20, 1996. The budget is legally adopted and amended, as necessary, by the clerk. Each year, when the next years budget is prepared the current budget is amended and published along with the proposed budget for the next year. All appropriations lapse at year end.

Formal budget integration is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. ENCUMBRANCES**

The clerk of court does not use encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS  
AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the clerk of court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

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

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

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 33:781, 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 in an agent for others. Agency funds are custodial in nature (assets 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 focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the SWAP basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

**JEFFERSON DEWIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**INTRODUCTION**

As provided by Article V, Section 38 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and shall have other duties and powers provided by law. The Clerk of Court is elected for a term of four years.

**1. Summary of Significant Accounting Policies**

**A. BASIS OF PRESENTATION**

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

**B. REPORTING ENTITY**

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

1. Appointing a voting majority of an organization's governing body, and

**JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND  
BALANCE - GENERAL FUND - BUDGET AND ACTUAL (GAAP BASIS)  
FOR THE YEAR ENDED JUNE 30, 1967**

<b>REVENUES</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Fee	\$734,438	\$699,500	\$ 44,938
Marriage Licenses	7,583	7,142	440
Interest earnings	22,872	19,452	3,420
Compensation	9,873	11,727	(1,854)
Appropriations			
Other Revenues	13,580	0	13,580
<b>Total Revenues</b>	<u>787,743</u>	<u>727,820</u>	<u>59,923</u>
 <b>EXPENSES</b>			
Personal Services	500,930	503,643	( 2,713)
Supplies	22,850	21,970	( 880)
Operating Expenses	118,400	120,230	(1,830)
Capital Outlay	12,450	12,552	(1,102)
<b>Total Expenditures</b>	<u>654,630</u>	<u>658,395</u>	<u>3,765</u>
 <b>REVENUE IN EXCESS OF EXPENDITURES</b>	<b>133,113</b>	<b>71,600</b>	<b>61,513</b>
<b>FUND BALANCE - BEGINNING</b>	<u>275,430</u>	<u>275,430</u>	
<b>FUND BALANCE - ENDING</b>	<u>408,543</u>	<u>347,030</u>	<u>61,513</u>

The accompanying notes are an integral part of this statement.

JEFFERSON ORSIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND  
BALANCE - GENERAL FUND (Continued)  
FOR THE YEAR ENDED JUNE 30, 1997

EXPENDITURES	<u>1997</u>
current operating:	
General:	
Salaries	
Clerk	\$7,540
Deputies	347,432
Other	—
Insurance Benefits	72,049
Retirement Benefits	43,912
Supplies	
Office	14,988
Auto	3,007
Uniforms	6,006
Fees & Subscriptions	2,064
Insurance Other	13,067
Postage	9,093
Telephones	9,348
Professional Services	21,862
Equipment Repairs & Maint.	18,157
DOC Fees	10,000
Election Expense	9,891
Expense Allowance	9,754
Travel	3,998
Adoption	5,815
Marriage License	3,834
Filing Fees	18,788
Capital Outlay	13,458
Total expenditures	\$ 628,884
Excess of revenues over (under) expenditures	133,058
Fund balance at beginning of year	228,438
Fund balance at end of year	\$ 361,496

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1967

REVENUES	1967
Licenses and Permits: Marriage Licenses	\$ 7,350
Charges for Services:	
Recordings	242,693
Cancellations	2,500
Mortgage Certificates	20,000
Copies	93,812
Court Attendance	320
Suits & Successions	218,822
Adoptions	40,500
UCR	31,320
Criminal Fees	60,373
Election Fees	13,518
	<u>224,928</u>
Other Revenues:	
Interest	22,473
Check's Supplement	9,873
Other	13,890
	<u>46,236</u>
Total Revenues	<u>271,164</u>

The accompanying notes are an integral part of this statement

Account Group		Total (Memorandum Only)
General Fixed Assets	General L-T Debt	1997
\$ -	\$ -	\$ 477,318
"	"	288,000
"	"	18,318
"	"	-
<u>152,871</u>	<u>          </u>	<u>182,671</u>
<u>\$152,871</u>	<u>          </u>	<u>\$ 324,300</u>
\$ -		\$ 3,804
"		181,737
<u>          </u>	<u>          </u>	<u>          </u>
"	"	\$ 184,541
<u>152,871</u>	<u>          </u>	<u>182,671</u>
"	<u>          </u>	<u>187,288</u>
<u>152,871</u>	<u>          </u>	<u>339,959</u>
<u>\$152,871</u>	<u>          </u>	<u>\$ 324,300</u>

JEFFERSON DAVIS PARISH CLERK OF COURT  
JEMMINGS, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP  
JUNE 30, 1987

A S S E T S

	Governmental Fund Type	Fiduciary Fund Type
	General Fund	Agency Funds
Cash (Note 5)		\$ 281,717
Investments, at cost (Note 4)	\$228,573	130,860
Accounts Receivable (Note 3)	14,219	-
Other Debits	-	-
Equipment (Note 2)	-	-
	<hr/>	<hr/>
Total Assets	\$ 369,792	\$ 381,737

L I A B I L I T I E S   A N D   F U N D   E Q U I T Y

Liabilities:		
Accounts Payable	\$ 2,504	\$ -
Unsettled Deposits (Note 4)	-	\$ 381,737
Compested Advances	-	-
	<hr/>	<hr/>
Total Liabilities	2,504	381,737
Fund Equity:		
Investment in General Fixed Assets	-	-
Fund Balance:		
Unreserved - Undesignated	\$ 367,288	-
	<hr/>	<hr/>
Total Fund Equity	367,288	-
	<hr/>	<hr/>
Total Liabilities and Fund Equity	\$ 369,792	\$ 381,737

The accompanying notes are an integral part of this statement.



Parish Clerk of Court, Jefferson, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 11, 1997, on our consideration of the Jefferson Davis Parish Clerk of Court's internal control structure and its compliance with laws and regulations.

*Michal & Associates*

Baton Rouge, Louisiana  
December 11, 1997

# *McRight & Associates*

*Certified Public Accountants*

*Jessamine N. McRight, esq.*

*7787 Shalburne Ave., Suite 6*

*Metairie, Louisiana 70002*

*Gregory J. McRight*

*State Street, Suite 2000*

*Metairie, Louisiana 70002*

*E. Dallas McRight, esq.*

*Certified Public Accountant*

## **INDEPENDENT AUDITOR'S REPORT**

Honorable Carlton L. Baton  
Jefferson Davis Parish Clerk of Court  
Jennings, Louisiana

We have audited the general purpose financial statements of the Jefferson Davis Parish Clerk of Court, Jennings, Louisiana, a component unit of the Jefferson Davis Parish Police Jury, as of June 30, 1997 and for the year then ended. These general purpose financial statements are the responsibility of the Clerk. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson Davis Parish Clerk of Court, Jennings, Louisiana, as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Jefferson Davis

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INDEPENDENT AUDITOR'S REPORT

JEFFERSON DAVIS PARISH CLERK OF COURT  
JENNINGS, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS  
JUNE 30, 1987

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Prepared by

McKnight & Associates  
Certified Public Accountants  
Baton Rouge, Louisiana