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**RABINE PARISH CLERK OF COURT  
MARY, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 1937**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or (where), 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 Oct 6-3-1937

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State of Louisiana  
Legislative Auditor

SAYRE PARSONS CLERK OF COURT  
COUNTY, MISSISSIPPI  
GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 2022

T A B L E O F C O N T E N T S

	STATEMENT	SCHEDULE	PAGE
Independent Auditors' Report	-	-	1
General Purpose Financial Statements	-	-	1
Combined Balance Sheet - All Fund Types and Account Groups	A	-	3
Governmental Funds			
Statement of Revenues, Expenditures, and Changes in Fund Balance	B	-	4
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (BARP Basis) and Actual - General Fund	C	-	5
Notes to Financial Statements	-	-	6
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Governmental Auditing Standards</u>	-	-	14
Supplemental Information Schedules	-	-	15
Fiduciary Funds - Agency Funds	-	-	16
Combining Balance Sheet - Agency Funds	-	1	17
Schedule of Changes in Restricted Deposits	-	2	17
Governmental Fund - General Fund			
Schedule of Expenditures	-	3	18
Summary Schedule of Prior Audit Findings	-	4	19
Corrective Action Plan for Current Year Audit Findings	-	5	19

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 108  
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MEMBER OF THE AICPA  
MEMBER OF THE CPAA

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**INDEPENDENT AUDITORS' REPORT**

HONORABLE DOLLIE M. BRIGGS  
Madine Parish Clerk of Court  
P. O. Box 413  
Bay, Louisiana 71402

We have audited the accompanying general purpose financial statements of the Madine Parish Clerk of Court, Bay, Louisiana, a component unit of the Madine Parish Police Jury as of and for the year then ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the Madine 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 work 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 Madine Parish Clerk of Court, Bay, Louisiana, component unit of the Madine Parish Police Jury, as of June 30, 1997, 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 September 19, 1997, on our consideration of the Madine Clerk of Court's internal controls over financial reporting and our basis of its compliance with various 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 Madine Parish Clerk of Court, Bay, Louisiana, listed on page 4 herein. The financial information listed as "Schedule" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Madine Parish Clerk of Court, Bay, Louisiana. Such information has not 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.

**HINES, JACKSON & HINES**  
Montecassino, Louisiana  
September 12, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS

SHARPE, PARSONS, CLARK, CO. COUNTY  
 BOND ACQUISITION  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 CONSOLIDATED BALANCE SHEET  
 JUNE 30, 1997

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUNDS		ACCOUNT GROUPS		TOTAL (GOVERNMENTAL FUNDS TYPE)
	GENERAL FUND	DEBT FUND	ASSETS	LIABILITIES	GENERAL FUND	LIABILITIES	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 24,173	\$ 224,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,573
Investments	86,808	78,800	0	0	0	0	165,608
Receivables	28,289	0	0	0	0	0	28,289
Property, buildings and equipment	0	0	328,280	0	0	0	328,280
Prepaid expenditures	3,844	0	0	0	0	0	3,844
Amount to be provided for retirement of general long-term obligations	0	0	0	4,688	0	0	4,688
<b>Total Assets</b>	<b>\$ 143,114</b>	<b>\$ 303,200</b>	<b>\$ 328,280</b>	<b>\$ 4,688</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 675,272</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable	\$ 12,434	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,434
Payroll deduction payable	3,608	0	0	0	0	0	3,608
Unsettled deposits	0	348,400	0	0	0	0	348,400
Compensated absences payable	0	0	0	4,688	0	0	4,688
<b>Total Liabilities</b>	<b>16,042</b>	<b>348,400</b>	<b>0</b>	<b>4,688</b>	<b>0</b>	<b>0</b>	<b>369,130</b>
<b>Equity</b>							
Investment in general fixed assets	0	0	328,280	0	0	0	328,280
Fund balances							
Reserved for prepaid expenditures	3,844	0	0	0	0	0	3,844
Unreserved - undesignated	118,226	0	0	0	0	0	118,226
<b>Total Fund Equity</b>	<b>122,070</b>	<b>0</b>	<b>328,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>450,350</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 138,112</b>	<b>\$ 348,400</b>	<b>\$ 328,280</b>	<b>\$ 4,688</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 675,272</b>

The accompanying notes are an integral part of this statement.

MARINE COUNTY CLERK OF COURT  
 BANGS, MCGUIRE  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 GOVERNMENTAL FUND TYPE - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 1990

<b>Revenues</b>	
Licenses and permits - marriage licenses	\$ 1,940
Fees, charges, and commissions for services:	
Court costs, fees, and charges	114,096
Fees for recording legal documents	178,080
Fees for certified copies of documents	20,000
Miscellaneous fees	500
Due of money and property - interest earnings	11,500
Clerks salary supplements	11,707
Miscellaneous	<u>2,430</u>
<b>Total revenues</b>	<b>449,580</b>
<b>Expenditures</b>	
General government	
Personal services and related benefits	266,810
Operating services	50,500
Materials and supplies	24,110
Travel and other charges	13,890
Capital outlay	29,240
Miscellaneous	<u>3,320</u>
<b>Total expenditures</b>	<b>418,820</b>
Excess/deficiency of revenues over/under expenditures	30,760
Fund balance, beginning of year	<u>578,218</u>
Fund balance, end of year	<b>\$ 608,978</b>

The accompanying notes are an integral part of this statement.

SHARPE PARISH, PLANK OF COUNTY  
 PARISH, LOUISIANA  
 GOVERNMENTAL FUND - GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REPORT  
 LEGAL, JUDICIAL, AND ACTUAL  
 FOR THE YEAR ENDED APRIL 30, 2000

	BUDGET	ACTUAL	PERCENT REVENUES PERFORMANCE
<b>Revenues</b>			
Licenses and permits - marriage licenses	\$ 2,800	\$ 2,766	99
Fees, charges, and commissions for services			
Court costs, fees, and charges	338,480	334,800	99
Fees for recording legal documents	178,280	178,481	100
Fees for certified copies of documents	23,500	22,986	98
Miscellaneous fees	700	580	83
Roe of money and property - interest earnings	10,000	10,386	104
Clerks salary supplement	11,700	12,727	109
Miscellaneous	8,200	7,458	91
<b>Total revenues</b>	<b>685,800</b>	<b>688,200</b>	<b>100</b>
<b>Expenditures</b>			
General government			
Personnel services and related benefits	382,780	366,511	96
Operating services	58,170	56,580	97
Materials and supplies	68,000	59,220	87
Travel and other charges	13,240	10,801	82
Capital outlay	10,000	18,348	183
Miscellaneous	8,200	7,321	90
<b>Total expenditures</b>	<b>648,300</b>	<b>617,622</b>	<b>95</b>
Excess/(deficit) of revenues over/(under) expenditures	<b>\$ 37,500</b>	<b>16,578</b>	<b>44</b>
Fund balance, beginning of year		320,718	
Fund balance, end of year		<b>\$ 337,296</b>	

The accompanying notes are an integral part of this statement.

LAHINE PARISH CLERK OF COURT  
NEW ORLEANS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1991

As provided by Article V, Section 18 of the Louisiana Constitution of 1974, the Lahine 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.

1. Summary of Significant Accounting Policies

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Lahine Parish Police Jury is the financial reporting entity for Lahine Parish. The financial reporting entity consists of (a) the primary governmental (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 Lahine 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 such organizations 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 Lahine 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.



**BARONE PARISH CLERK OF COURT**  
**NEW ORLEANS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS CONTINUED**  
**JUNE 30, 1987**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

**F. FUND ACCOUNTING**

The clerk of court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities.

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

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

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:780, 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 Interest Deposit and Registry of Court Agency Funds account for assets held on an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**G. 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 measurement made, regardless of the measurement basis applied. The governmental fund is accounted for using a flow of current financial resources measurement basis. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental fund uses the following practices in recording revenues and expenditures:

**Revenues**

Recordings, cancellations, court attendance, criminal fees, mortgage registrations, 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 interest is available. Substantially all other revenues are recorded when received.

**Expenditures**

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

**BAHINE PARISH CLERK OF COURT  
MARY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS CONTINUED  
JUNE 30, 1998**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. BUDGET PRACTICES**

The proposed budget for the 1998 fiscal year was made available for public inspection at the clerk's office on June 18, 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 24, 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. 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 Bahine Parish Clerk of Court.

**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 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 local organized under Louisiana law or any other state of the United States, or under the law 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.

**H. INVENTORY**

The Bahine Parish Clerk of Court does not carry an inventory of resale items.

**I. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish 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 or estimated cost.

**BRIDGE ENGINEERING FUND OF COURT  
STATE OF LOUISIANA  
NOTICE TO FINANCIAL STATEMENTS ADMINISTRATOR  
JUNE 18, 2002**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES IDENTIFIED**

**J. COMPENSATED ABSENCE**

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 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 111, 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.

**K. LONG-TERM OBLIGATIONS**

Long-term obligations reported 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.

**L. FUND EQUITY**

**FUNDINGS**

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

**Designated Fund Balances**

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

**M. TOTAL COLUMN OF STATEMENTS**

Total columns on the statements are captioned **UNAUDITED ONLY** to indicate that they are presented only to facilitate financial analysis. Data in those columns do not provide financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a municipality.

**N. 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 disclosures 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.

ERRING PARTIAL CLERK OF COURT  
STATE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1997

**7. CASH AND CASH EQUIVALENTS**

At June 30, 1997, the clerk of court has cash and cash equivalents totaling 188,518 as follows:

	<u>General Fund</u>	<u>Special Funds</u>	<u>Total</u>
petty Cash	\$ 300	\$ 0	\$ 300
Interest bearing demand deposits	307	1,421	1,728
Money market accounts	<u>82,352</u>	<u>124,882</u>	<u>207,234</u>
Total	<u>\$ 82,959</u>	<u>\$ 124,882</u>	<u>\$ 207,841</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits for 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 had bank deposit balances of \$148,234. These deposits are secured from risk by \$140,000 of Federal deposit insurance and \$48,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (M&B Group, Inc.).

Even though the pledged securities are considered uncollateralized Category II under the provisions of GASB Statement 5, Louisiana Revised Statute 19:1227 imposed 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.

**8. INVESTMENTS**

Investments are categorized into three 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 counterparty's trust department or agent in the clerk of court's name.
3. Uninsured and unregistered, with securities held by the counterparty, 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 certification of deposit with a fair value, cost and carrying value of \$148,480. 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.

**MAJINE PARISH CLERK OF COURT**  
**MAST, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS CONTINUED**  
**June 30, 1997**

**4. RECEIVABLES**

The receivable of \$10,389 at June 30, 1997, are as follows:

Class of Receivables	Special Fund	General Funds	Total
Attorneys and others	\$10,389	\$ 0	\$10,389

**5. CHANGES IN GENERAL FUND ASSETS**

A summary of changes in general fund assets follows:

	Balance		Balance	
	July 1, 1996	Additions	Deletions	1997
Equipment	\$27,597	\$ 50,948	\$ 18,821	\$59,724
Motor Vehicle	52,801	0	0	52,801
<b>Total</b>	<b>\$80,398</b>	<b>\$ 50,948</b>	<b>\$ 18,821</b>	<b>\$112,525</b>

**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 65 at the time of original employment are required to participate in the System. Employees who retire at or after age 65 with at least 10 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 18 consecutive or joined months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 65 and receive the benefits 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. This report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 1170 Briarhorne Avenue, Suite 21, Baton Rouge, Louisiana 70816, or by calling (847) 289-1947.

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 11.8 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 Sabine Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:281, the employer contributions are determined by actuarial valuation and are subject to change each year based on the

**SANJUAN PARISH CLERK OF COURT**  
**NOTICE TO CREDITORS**  
**REGARDING THE FINANCIAL STATEMENTS CONCERNING**  
**JUNE 30, 1997**

**6. PENSION PLAN CONTINUING**

result of the valuation for the prior fiscal year. The Sanjuan Parish Clerk of Court's contribution to the System for the year ending June 30, 1997 and 1998 were \$20,893 and \$18,428 respectively, equal to the required contribution for the year.

**7. GROUP-TERM-EMPLOYMENT BENEFITS**

The Sanjuan 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 \$21,548 for 1997. For 1998, the cost of retiree benefits for four retirees total \$4,468.

**8. DEFERRED ANNUITY**

As June 30, 1998, employees of the clerk of court have accumulated and vested \$4,468 of employee leave benefits, computed in accordance with OMB Regulation Section 2635. Of this amount, \$4,468 is recorded within the general long-term obligations account group.

**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 agreements classified as operating leases.

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

Fiscal Year ended June 30	Equipment
1998	\$ 7,334
1999	_____
Total	\$ 7,334

**10. RETIREE PENSION AGREEMENT**

Louisiana Revised Statute 15:785 requires that every four years the clerk of the term of office the clerk of court must pay the parish treasurer the portion of the General Fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. As June 30, 1997, there was no amount due the parish treasurer on this account at 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.

**WAJAH BAKIRI CLERK OF COURT**  
**BAHARU, MALAYSIA**  
**NOTE TO FINANCIAL STATEMENTS (CONTINUED)**  
**2006 to 2007**

**13. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund unsettled deposits follows:

Agency funds:	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Advance deposits fund	\$ 516,328	\$ 171,940	\$ 181,813	\$ 506,455
Registry of court fund	513,358	485,484	185,896	812,946
<b>Total</b>	<b>\$ 1,029,686</b>	<b>\$ 657,424</b>	<b>\$ 367,709</b>	<b>\$ 1,319,401</b>

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

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

	Compensated Amounts
Long-term obligations payable at July 1, 2006	\$ 4,105
Additions	181
Deductions	0
Long-term obligations payable at June 30, 2007	<b>\$ 4,286</b>

**15. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year ending June 30, 2007.

**16. LITIGATION AND CLAIMS**

At June 30, 2007, the court of court was not involved in any litigation.

**17. REIMBURSEMENT OF THE CLERK OF COURT PAID BY THE WAJAH BAKIRI CLERK**

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 Wajah Bakiri Police Jury provided the office space and utilities for the clerk of court for the year ended June 30, 2007.

**HINES, JACKSON & HINES**  
REGISTERED PUBLIC ACCOUNTANTS

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

Mitchelella Hollie M. Sniggers  
Sobier Parish Clerk of Court  
P. O. Box 419  
Mossy, Louisiana 71449

We have audited the financial statements of the Sobier Parish Clerk of Court, Mossy, Louisiana, a component unit of the Sobier Parish Police Jury as of and for the year ended June 30, 1997, and have issued our report thereon dated September 12, 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 Sobier Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of 100 compliance with certain provisions of laws, regulations, contracts and grants, all of which compliance with which would have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 Sobier 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 could not necessarily disclose all weaknesses 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 100% misstatements in amounts that would be material to the financial statements exist undetected and may not be detected within a timely period by employees in 100% internal control over performing their assigned functions. We noted no matters involving 100% 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 authority. However, this report is a matter of public record and its distribution is not limited.

**HINES, JACKSON & HINES**  
BAYOU LA TERRE, LOUISIANA  
September 12, 1997



**SUPPLEMENTAL INFORMATION SCHEDULES**

SHRINE FINANCIAL STATEMENT OF COURT  
STATE ACCOUNTING  
ENVIRONMENTAL IMPROVEMENT SCHEMATA  
FOR THE YEAR ENDED  
JUNE 30, 1991

FINANCIAL STATEMENT OF COURT

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 15:1843, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigant after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 15:1875, 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.

BANKING PARTIAL CLASS OF ASSETS  
 NEWY, MISSISSIPPI  
 CONSOLIDATED STATE - BANKING PART  
 CONSOLIDATED BALANCE SHEET - BANKING PART  
 JUNE 30, 1993

ASSETS	ADVANCE REPORT FORM	SCHEDULE OF CARRY FORM	TOTAL
Cash and cash equivalents	\$ 45,000	\$ 200,134	\$ 245,134
Investments	15,000	0	15,000
<b>TOTAL ASSETS</b>	<b>\$60,000</b>	<b>\$ 200,134</b>	<b>\$ 260,134</b>
<b>LIABILITIES</b>			
Unsettled deposits	\$60,000	\$ 200,134	\$ 260,134
<b>TOTAL LIABILITIES</b>	<b>\$60,000</b>	<b>\$ 200,134</b>	<b>\$ 260,134</b>

Other supplementary information,  
 presented for purposes of additional analysis.

SERVING FINANCIAL INTEREST OF COUNTY  
 BANK ACCOUNTING  
 FINANCIAL STATEMENTS - AGENCY FUNDS  
 SCHEDULE OF CHANGES IN CREDITABLE DEPOSITS  
 FOR THE YEAR ENDED JUNE 30, 1997

SCHEDULE C

	AGENCY DEPOSIT FUNDS	REGISTER OF COURT FUNDS	TOTAL
WHITTLED DEPOSITS AT BEGINNING OF YEAR	\$138,800	\$173,166	\$ 311,966
<b>ADDITIONS</b>			
Deposits			
Aids and successions	371,842	0	371,842
Judgments	0	483,148	483,148
EXCESS earnings on investments	0	3,526	3,526
Total additions	<u>371,842</u>	<u>486,674</u>	<u>858,516</u>
Total funds available	510,642	669,840	1,180,482
<b>DEDUCTIONS</b>			
Clock's coin transferred to General Fund	182,377	0	182,377
Refunds to litigants	81,598	149,286	230,884
Judges supplemental fund	35,807	0	35,807
Library, curator, witnesses, and other fees	38,751	0	38,751
Sheriff's fees	51,858	0	51,858
Other reductions	<u>822</u>	<u>0</u>	<u>822</u>
Total deductions	<u>411,613</u>	<u>149,286</u>	<u>560,899</u>
WHITTLED DEPOSITS AT END OF YEAR	<u>\$139,029</u>	<u>\$520,554</u>	<u>\$ 659,583</u>

Other supplementary information,  
 Presented for purposes of additional analysis.

**PARISH POLICE CLERK DE COURT**  
**PARISH, LOUISIANA**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 1997**

Administration	
Personal services	\$ 77,603
Operating services	21,369
Materials and supplies	17,814
Travel and other charges	3,890
Capital outlay	<u>32,381</u>
Total administrative expenditures	143,157
Recordings and filings	
Personal services	44,443
Operating services	12,446
Materials and supplies	18,182
Travel and conferences	792
Capital outlay	11,288
Miscellaneous	<u>3,352</u>
Total recordings and filings expenditures	89,899
Mortgage certificates	
Personal services	21,380
Operating services	121
Materials and supplies	1,975
Travel and conferences	<u>2,862</u>
Total mortgage certificates expenditures	26,338
Criminal	
Personal services	42,828
Operating services	9,548
Materials and supplies	4,594
Travel and conferences	847
Capital outlay	<u>7,182</u>
Total criminal expenditures	64,999
Divisions	
Personal services	9,720
Operating services	1,683
Materials and supplies	<u>1,888</u>
Total divisions expenditures	13,291
Civil suits and probate	
Personal services	54,743
Operating services	11,079
Materials and supplies	8,873
Travel and conferences	1,179
Capital outlay	<u>3,588</u>
Total civil suits and probate expenditures	79,462
Total Expenditures	<u>\$422,821</u>

Other supplementary information  
 presented for purposes of additional analysis.

SERIES PAIDUP CLERK OF COURT  
BASE, LOUISIANA  
EMPHASIS SCHEDULE OF FINDING ABOUT FINDINGS  
FOR THE YEAR ENDING JUNE 30, 1992

<u>Ref. No.</u>	<u>Final Year Finding Initially Reported</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/ Partial Corrective Action Taken</u>
1	6/18/92	Actual revenues were 18.7 percent more than budgeted and actual expenditures were 3.8 percent more than budgeted.	Yes	Current year budget approved.

Other supplementary information  
Presented for purposes of additional analysis.

GRAND JURORS CLERK OF COURT  
 MAY, 2012-2013  
 CREATIVE ACTION PLAN FOR JURY/STAFF ASSESS FINDINGS  
 FOR THE YEAR ENDED JUNE 30, 2013

Ref. No.	Description of Finding	Correction Action Planned	Name of Contact Person(s)	Anticipated Completion Date
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None

Other supplementary information  
 Provided for purposes of additional analysis.