



State of Mississippi

OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

MEMORANDUM

TO: All 2006 Chancery and Circuit Clerks
FROM: Rhuel Dickinson, Jr., CPA, Director, Division of Technical Assistance
SUBJECT: Annual Financial Report
DATE: January 31, 2007

Section 9-1-45, Mississippi Code Annotated (1972) requires each chancery and circuit clerk to file no later than April 15 of each year, with the Office of the State Auditor, a true and accurate annual report on a form designed and supplied to each by the State Auditor after January 1 of each year. The form shall include the following information: (1) revenues subject to the salary limitation, including fees; (2) revenues not subject to the salary limitation; and (3) expenses of the office, including any salary paid to a clerk's spouse or children. Each chancery and circuit clerk shall provide any additional information requested by the Public Employees' Retirement System (PERS) for the purpose of retirement calculations.

On July 1, 2006, the employer contribution for PERS increased from 10.75% to 11.30%. Because this change occurred in the middle of the calendar year, the amount to report for clerks for calendar year 2006 will be the average of these two rates, 11.025%. This percentage is shown in the calculations on lines 10,11,15 and 16 on the back page of the form. This has also caused the percentage used on lines 13 and 18 of the back page to increase from 17.5% to 18.275%. If someone else prepares the annual report for you please make them aware of this change.

Enclosed is the form to be used to file this report. The signed and dated original should be sent to the Office of the State Auditor and one copy should be sent to the Public Employees' Retirement System as instructed at the bottom of the back page of the form. A copy should be retained for your records.

Please forward a copy of this mailing to any clerk who served in office during 2006 in addition to yourself.

The annual financial report may also be downloaded from the State Auditor's Office website, www.osa.state.ms.us. The form may be found under "Documents and Downloads" heading by clicking on "Technical Assistance".

Please call the Division of Technical Assistance at 1-800-321-1275 if you have any questions about the form.

Annual Financial Report

Statement of gross receipts from all sources accruing as compensation to the office and disbursements occurring as necessary expenses involved solely in complying with laws governing the office.

Please type or print in ink. Round to nearest whole dollar. _____ Original _____ Amended # _____

Chancery Clerk	
County:	Calender Year: 2006
NAME:	SOCIAL SECURITY #
ADDRESS:	
PART I - REVENUES SUBJECT TO THE SALARY LIMITATION (§ 9-1-43)	
County Payroll Income (matched by the county through payroll)	
1	Attending Board Meetings \$.00
2	Clerk of the Board \$.00
3	Court Per Diem \$.00
4	County Treasurer \$.00
5	County Auditor \$.00
6	Copying Tax Rolls \$.00
7	Services not Otherwise Provided \$.00
8	Youth Court \$.00
9	Other : \$.00
10	Subtotal County Payroll Income (add lines 1 through 9) \$.00
Fee Income (not matched by the county)	
11	Lunacy \$.00
12	Mineral Lease Commissions \$.00
13	Fees - Land Sale, Delinquent Taxes, Redistricting \$.00
14	Recording, Filing, Indexing, Copies \$.00
15	Other : \$.00
16	Subtotal Fee Income (add lines 11 through 15) \$.00
17	Total Revenues Subject to Salary Limitation (add lines 10 and 16) \$.00
PART II - EXPENSES (§ 9-1-43)	
18	Wages (including family members within the first degree) \$.00
19	Employer Retirement Contribution on Employee Wages \$.00
20	Employer Social Security/Medicare Contribution on Employee Wages \$.00
21	Employer Insurance on Employees \$.00
22	Accounting \$.00
23	Legal \$.00
24	Travel \$.00
25	Bank Charges \$.00
26	Insurance \$.00
27	Professional Fees \$.00
28	Office Expenses \$.00
29	Supplies \$.00
30	Other : \$.00
31	Other : \$.00
32	Other : \$.00
33	Total Expenses (add lines 18 to 32) \$.00
PART III - REVENUES NOT SUBJECT TO THE SALARY LIMITATION (§ 9-1-43)	
(Place a "P" on a line to indicate county payroll income)	
34	Homestead Services \$.00
35	Record Restoration \$.00
36	Purchase Clerk \$.00
37	County Administrator \$.00
38	Comptroller/Bookkeeper \$.00
39	Veterans Service Officer \$.00
40	Court Appointed Custodial Fees \$.00
41	Interest Earned on Fee Account \$.00
42	Other : \$.00
43	Other : \$.00
44	Total Revenues Not Subject to Salary Limitation (add lines 34 to 43) \$.00

Wages Paid to Family Members Within the First Degree				
Name	Relationship	Social Security #	Date of Hire	Wages Paid
				\$.00
				\$.00
				\$.00
				\$.00
Total Wages Paid to Family Members Within the First Degree				\$.00
Retirement Contributions Calculation - Revenues Subject to the Salary Limitation				
1	Total Revenues Subject to Salary Limitation of \$90,000.00 (page 1, line 17)			\$.00
2	Less Expenses (page 1, line 33)			\$.00
3	Net Revenues Subject to Salary Limitation (line 1 minus line 2)			\$.00
4	Plus: Wages Paid to Family Members Within the First Degree			\$.00
5	Net Receivable (line 3 plus line 4)			\$.00
6	Less: Payments to County Treasury (from Fee Journal)			\$.00
7	Net Receivable to Clerk (line 5 minus line 6)			\$.00
8	Less: Wages Paid to Family Members Within the First Degree			\$.00
9	Clerks Retirement Wage [\$90,000.00 maximum] (line 7 minus line 8)			\$.00
10	Employer Contribution Due From County on County Payroll Income (11.025% of the portion of line 9 paid through the county payroll system)			\$.00
11	Employer Contribution Due From Clerk on Fee Income (11.025% of the portion of line 9 paid on a county claim or by a third party)			\$.00
12	Employee Contributions Due From Clerk (7.25% of line 9)			\$.00
13	Total Contributions Due on Net Revenues Subject to Salary Limitation (add lines 10 through 12) [This amount should be 18.275% of line 9]			\$.00
Retirement Contributions Calculation - Revenues Not Subject to the Salary Limitation				
14	Revenues Not Subject to the Salary Limitation (page 1, line 44) not to exceed \$150,000.00 minus line 7, Net Receivable to Clerk			\$.00
15	Employer Contribution Due From County on County Payroll Income (11.025% of the portion of line 14 paid on a county claim or by a third party)			\$.00
16	Employer Contribution Due From Clerk on Fee Income (11.025% of the portion of line 14 paid on a county claim or by a third party)			\$.00
17	Employee Contributions Due From Clerk (7.25% of line 14)			\$.00
18	Total Contributions Due on Net Revenues Not Subject to Salary Limitation (add lines 15 through 17) [This amount should be 18.275% of line 14]			\$.00
19	Total Retirement Contributions Payable (line 13 plus line 18)			\$.00
20	Contributions Paid to PERS in 2006 Through Monthly Reports or Adjustments [Includes both employer and employee contributions]			\$.00
21	Total Contributions Due/Credit (line 19 minus line 20)			\$.00
THIS FORM MUST BE FILED WITH THE OFFICE OF THE STATE AUDITOR, P.O. BOX 956, JACKSON MS, 39205, BY APRIL 15, 2007. A copy of this form along with any payment due should be sent to PERS, Wage and Contribution Reporting Branch, 429 Mississippi Street, Jackson, MS 39201-1005. If you amend your federal tax return, you must file an amended Annual Financial Report with the Office of the State Auditor and with PERS.				
I certify the above information is true and correct.				
Chancery Clerk:			Date:	