

CONCORDIA PARISH CLERK OF COURT
 AGENCY FUND
REGISTRY OF COURT FUND

BALANCE SHEET
 June 30, 1996

With Comparative Totals for June 30, 1995

| | <u>June 30,</u> 1996 | <u>June 30,</u> 1995 |
|--------------------|-------------------------|-------------------------|
| <u>ASSETS</u> | | |
| Cash | \$ <u>102,323</u> | \$ <u>48,447</u> |
| <u>LIABILITIES</u> | | |
| Unsettled deposits | <u>102,323</u> | <u>48,447</u> |

SCHEDULE OF CHANGES IN DEPOSIT BALANCES
 Year Ended June 30, 1996

With Comparative Totals for June 30, 1995

| | | |
|---|-------------------|------------------|
| Deposit balances at beginning of year | 48,447 | 8,679 |
| Additions: | | |
| Deposits by order of court and interest | <u>54,812</u> | <u>50,623</u> |
| Total | <u>103,259</u> | <u>59,302</u> |
| Reductions: | | |
| Payments by order of court | <u>936</u> | <u>10,855</u> |
| Deposit balances at end of year | \$ <u>102,323</u> | \$ <u>48,447</u> |

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

E. BUDGET PRACTICES

The proposed budget for the 1996 fiscal year was made available for public inspection at the clerk's office on June 15, 1995. The proposed budget, prepared on the cash basis of accounting, was published in the official journal 15 days prior to the public hearing. The budget hearing was held at the clerk's office on June 15, 1995. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year end.

Formal budget integration (within the accounting records) is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget.

F. ENCUMBRANCES

The Concordia Clerk of Court does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. 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.

H. FIXED ASSETS AND LONG-TERM LIABILITIES

The fixed assets used in the Governmental Fund Type operations of the clerk of court are accounted for in the General Fixed Assets Account Group, rather than in the Salary Fund. 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 the Salary Fund 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 and are not involved with measurement of results of operations.

I. COMPENSATED ABSENCES

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

Employees of the clerk's office earn from 5 to 15 working days of annual leave each year depending on length of service. Vacation is not cumulative.

Each employee is allowed 10 days of sick leave per calendar year with pay. Sick leave is non-cumulative.

SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA
H. MYLES HOPKINS, CPA
SUSAN L. MANGE, CPA
ROXANNE B. JAMES, CPA
JOHN M. JONES, CPA 1921 - 1983

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON
AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable Clyde R. Webber, Jr.
Concordia Parish Clerk of Court
Vidalia, Louisiana

We have audited the general purpose financial statements of the Concordia Parish Clerk of Court, Vidalia, Louisiana, for the year ended June 30, 1996 and have issued our report thereon dated October 1, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Concordia Parish Clerk of Court, is the responsibility of the Concordia Parish Clerk of Court's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Concordia Parish Clerk of Court's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of the management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Ferriday, Louisiana
October 1, 1996

Switzer, Hopkins & Mange

The Honorable Clyde R. Webber, Jr.
Concordia Parish Clerk of Court
Vidalia, Louisiana
Page Two

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable Clyde R. Webber, Jr.
Concordia Parish Clerk of Court
Vidalia, Louisiana

We have audited the general purpose financial statements of the Concordia Parish Clerk of Court, Vidalia, Louisiana for the year ended June 30, 1996, and have issued our report thereon dated October 1, 1996.

We have conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Concordia Parish Clerk of Court, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The management of the Concordia Parish Clerk of Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

5. PENSION PLAN - CONTINUED

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 by state statute.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer's 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. Members are required to contribute 8.25% of their annual covered salary and the Concordia Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5% of annual covered payroll. The Concordia Parish Clerk of Court's contributions for the years ending June 30, 1996 and 1995 were \$21,974 and \$19,137, respectively, equal to the required contributions for each year.

The Louisiana Clerks of Court Association issues a publicly available Actuarial Valuation and required supplementary information. That information maybe obtained by writing to Louisiana Clerks of Court Association, 11745 Bricksome, Suite B-1, Baton Rouge, LA 70816 or by calling 504-293-1162.

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

| | <u>Unsettled Deposits at Beginning of Year</u> | <u>Additions</u> | <u>Reductions</u> | <u>Unsettled Deposits at End of Year</u> |
|-------------------|--|-------------------|-------------------|--|
| Agency funds: | | | | |
| Advance Deposit | \$ 178,738 | \$ 246,479 | \$ 234,072 | \$ 191,145 |
| Registry of Court | 48,447 | 54,812 | 936 | 102,323 |
| Total | <u>\$ 227,185</u> | <u>\$ 301,291</u> | <u>\$ 235,008</u> | <u>\$ 293,468</u> |

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CONCORDIA PARISH CLERK OF COURT

General Purpose Financial Statements
With Independent Auditors' Report
As of and for the Year Ended June 30, 1996
With Supplemental Information Schedules

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 11 1996~~

CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public; the recorder of conveyance, 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 Concordia 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

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the clerk of court includes all funds, account groups, activities, et cetera, that are controlled by the clerk of court as an independently-elected parish official. As an independently-elected parish official, the clerk of court is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the clerk's office that are paid or provided by the parish police jury as required by Louisiana law, the clerk of court is financially independent. Accordingly, the clerk of court is a separate governmental reporting entity. Certain units of local government over which the clerk of court exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish clerk of court.

C. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating 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 new expendable available financial resources.

CONCORDIA PARISH CLERK OF COURT
YEAR ENDED JUNE 30, 1996
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SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA
H. MYLES HOPKINS, CPA
SUSAN L. MANGE, CPA
ROXANNE B. JAMES, CPA
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INDEPENDENT AUDITORS' REPORT

The Honorable Clyde R. Webber, Jr.
Concordia Parish Clerk of Court
Vidalia, Louisiana

We have audited the accompanying general purpose financial statements as listed in the table of contents of the Concordia Parish Clerk of Court, Vidalia, Louisiana as of June 30, 1996, and for the year then ended. The general purpose financial statements are the responsibility of the Concordia Parish Clerk of Court, Vidalia, Louisiana's management. 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 generally accepted governmental auditing standards contained in the 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 Concordia Parish Clerk of Court, Vidalia, Louisiana, as of June 30, 1996, 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 supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Concordia Parish Clerk of Court, Vidalia, Louisiana. Such information has been subjected to the auditing procedures applied in the examination 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.

In accordance with Government Auditing Standards, we have also issued reports dated October 1, 1996 on our consideration of the Concordia Parish Clerk of Court's internal control structure and on its compliance with laws and regulations.

Ferriday, Louisiana
October 1, 1996

Switzer, Hopkins & Mange

CONCORDIA PARISH CLERK OF COURT

COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1996

| | Governmental Fund Type | | Fudiciary Fund Type | Account Groups | | Totals (Memorandum Only) | |
|--|---------------------------|-------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|-------------------|
| | General Salary Fund | Debt Service Fund | | General Fixed Assets | General Long-Term Debt | June 30, 1996 | June 30, 1995 |
| ASSETS AND OTHER DEBITS | | | | | | | |
| Cash: | | | | | | | |
| Demand deposits | \$ 79,157 | \$ - | \$ 153,468 | \$ - | \$ - | \$ 232,625 | \$ 162,209 |
| Time deposits | - | - | 140,000 | - | - | 140,000 | 125,000 |
| Receivables: | | | | | | | |
| Fees receivable | 13,859 | - | - | - | - | 13,859 | 9,679 |
| General fixed assets (Note 3) | - | - | - | 344,097 | - | 344,097 | 344,097 |
| Amount to be provided for retirement of general long-term debt | - | - | - | - | 24,834 | 24,834 | 42,822 |
| Total assets | <u>93,016</u> | <u>-</u> | <u>293,468</u> | <u>344,097</u> | <u>24,834</u> | <u>755,415</u> | <u>683,807</u> |
| LIABILITIES, FUND EQUITY AND OTHER CREDITS | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | 10,204 | - | - | - | - | 10,204 | 4,957 |
| Accrued compensated absences | 2,340 | - | - | - | - | 2,340 | 2,130 |
| Accrued payroll | 13,856 | - | - | - | - | 13,856 | 12,609 |
| Unsettled deposits | - | - | 293,468 | - | - | 293,468 | 227,185 |
| Notes payable (Note 4) | - | - | - | - | 24,834 | 24,834 | 42,822 |
| Total liabilities | <u>26,400</u> | <u>-</u> | <u>293,468</u> | <u>-</u> | <u>24,834</u> | <u>344,702</u> | <u>289,703</u> |
| Fund Equity and other credits: | | | | | | | |
| Investment in general fixed assets | - | - | - | 344,097 | - | 344,097 | 344,097 |
| Unreserved (Note 7) | 66,616 | - | - | - | - | 66,616 | 50,007 |
| Total fund equity | <u>66,616</u> | <u>-</u> | <u>-</u> | <u>344,097</u> | <u>-</u> | <u>410,713</u> | <u>394,104</u> |
| Total liabilities and fund equity | <u>\$ 93,016</u> | <u>\$ -</u> | <u>\$ 293,468</u> | <u>\$ 344,097</u> | <u>\$ 24,834</u> | <u>\$ 755,415</u> | <u>\$ 683,807</u> |

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES-BUDGET (GAAP BASIS) AND ACTUAL-
 GENERAL AND DEBT SERVICE FUND TYPES
 Year Ended June 30, 1996

| | General Fund | | | Debt Service Fund Type | | |
|---|------------------|------------------|----------------------------------|------------------------|-----------------|----------------------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Civil suits and successions | \$ 147,000 | \$ 169,161 | \$ 22,161 | \$ - | \$ - | \$ - |
| Criminal fees | 12,000 | 14,856 | 2,856 | - | - | - |
| Filings and recordings | 186,500 | 184,686 | (1,814) | - | - | - |
| General revenue | 31,120 | 34,402 | 3,282 | - | - | - |
| Election fees | - | 1,403 | 1,403 | - | - | - |
| Total income | <u>376,620</u> | <u>404,508</u> | <u>27,888</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures: | | | | | | |
| General government | 344,606 | 365,062 | (20,456) | - | - | - |
| Capital outlay | 1,000 | - | 1,000 | - | - | - |
| Debt Service- | | | | | | |
| Principal retirement | - | - | - | 20,918 | 20,918 | - |
| Interest | - | - | - | 1,919 | 1,919 | - |
| Total expenditures | <u>345,606</u> | <u>365,062</u> | <u>(19,456)</u> | <u>22,837</u> | <u>22,837</u> | <u>-</u> |
| Excess of revenues over (under) expenditures | <u>31,014</u> | <u>39,446</u> | <u>8,432</u> | <u>(22,837)</u> | <u>(22,837)</u> | <u>-</u> |
| Other financing sources (uses) | | | | | | |
| Operating transfers in | - | - | - | 22,837 | 22,837 | - |
| Operating transfers out | <u>(22,837)</u> | <u>(22,837)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(22,837)</u> | <u>(22,837)</u> | <u>-</u> | <u>22,837</u> | <u>22,837</u> | <u>-</u> |
| Excess of revenues and other sources over expenditures and other uses | 8,177 | 16,609 | 8,432 | - | - | - |
| Fund balances, beginning | <u>50,007</u> | <u>50,007</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, ending | <u>\$ 58,184</u> | <u>\$ 66,616</u> | <u>\$ 8,432</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT
 NOTES TO THE FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

| | |
|-------------------------------------|-------------------|
| Balance of equipment, June 30, 1995 | \$ 344,097 |
| Deletions | - |
| Additions | - |
| Balance of equipment, June 30, 1996 | <u>\$ 344,097</u> |

4. CHANGES IN LONG-TERM DEBT

The following is a summary of debt transactions of the Concordia Clerk of Court for the year ended June 30, 1996.

| | |
|------------------------------|------------------|
| | Total |
| Balance due at June 30, 1995 | \$ 42,822 |
| Funds borrowed | - |
| Principal paid | <u>17,988</u> |
| Balance due at June 30, 1996 | <u>\$ 24,834</u> |

Capital leases and bank notes at June 30, 1996 are comprised of the following:

| | |
|--|------------------|
| \$75,003 lease dated October 7, 1992 due in monthly installments of \$1,904 through October 1994; interest inputted at 10.20%. | \$ 11,363 |
| \$14,000 demand note dated October 7, 1992, due October 7, 1996, interest imputed at 10.2%. | <u>13,471</u> |
| Total capital leases | <u>\$ 24,834</u> |

The annual requirements to amortize all debt outstanding as of June 30, 1996 including interest payments of \$1,321 are as follows:

| | |
|--------------------------------------|------------------|
| Year ended <u>June 30</u> 1997 | <u>\$ 26,155</u> |
|--------------------------------------|------------------|

5. PENSION PLAN

Substantially all employees of the Concordia Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, a multiple-employer, public employee retirement system controlled and administered by a separate board of trustees.

All regular employees earning at least \$100 per month 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 monthly for life, equal to 3 per cent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average

CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

I. COMPENSATED ABSENCES - CONTINUED

In addition to the above, additional absences may be granted on an individual basis, giving consideration to individual needs, length of services, et cetera.

Each female employee is authorized 6 weeks of maternity leave with pay.

The cost of leave taken is recognized as a current year expenditure when taken. The cost of accrued absences at June 30, 1996 is \$2,340.

J. 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.

K. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Clerk's financial position and operations. However, comparative (presentation of prior year totals by fund type) data have not been represented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

2. CASH AND CASH EQUIVALENTS

At June 30, 1996, the clerk of court has cash and cash equivalents book balances totaling \$372,625 as follows:

| | |
|-----------------------|-------------------|
| Petty cash | \$ 150 |
| Demand deposit | 161,212 |
| Money market accounts | <u>211,263</u> |
| Total | <u>\$ 372,625</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. 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 banks in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1996, the clerk has \$378,355 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and the balance by pledged securities held by the custodial banks in the name of the fiscal agent banks.

CONCORDIA PARISH CLERK OF COURT
AGENCY FUND
ADVANCE DEPOSIT FUND

BALANCE SHEET
June 30, 1996

With Comparative Totals for June 30, 1995

| | <u>June 30,</u> 1996 | <u>June 30,</u> 1995 |
|----------------------|-------------------------|-------------------------|
| <u>ASSETS</u> | | |
| Cash | \$ 51,145 | \$ 53,738 |
| Investments, at cost | 140,000 | 125,000 |
| Total assets | <u>191,145</u> | <u>178,738</u> |
| <u>LIABILITIES</u> | | |
| Unsettled deposits | <u>191,145</u> | <u>178,738</u> |

SCHEDULE OF CHANGES IN DEPOSITS
Year Ended June 30, 1996

With Comparative Totals for June 30, 1995

| | | |
|---------------------------------------|-------------------|-------------------|
| Deposit balances at beginning of year | 178,738 | 158,892 |
| Additions: | | |
| Deposits in civil suits | 246,479 | 225,277 |
| Total | <u>425,217</u> | <u>384,169</u> |
| Reductions: | | |
| Fees transferred to general fund | 160,832 | 121,261 |
| Sheriff's fees | 17,968 | 17,275 |
| Settled to litigants | 31,042 | 45,378 |
| Other costs | 24,230 | 21,517 |
| Total reductions | <u>234,072</u> | <u>205,431</u> |
| Deposit balances at end of year | <u>\$ 191,145</u> | <u>\$ 178,738</u> |

The accompanying notes are an integral part of this statement.

GENERAL SALARY FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

CONCORDIA PARISH CLERK OF COURT
GENERAL SALARY FUND

BALANCE SHEET
JUNE 30, 1996

With Comparative Totals for June 30, 1995

| | <u>June 30,</u> <u>1996</u> | <u>June 30,</u> <u>1995</u> |
|--|--------------------------------|--------------------------------|
| <u>ASSETS</u> | | |
| Cash | \$ 79,157 | \$ 60,024 |
| Accounts receivable | <u>13,859</u> | <u>9,679</u> |
| Total assets | <u>93,016</u> | <u>69,703</u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | |
| Liabilities: | | |
| Accounts payable | 10,204 | 4,957 |
| Accrued compensated absences | 2,340 | 2,130 |
| Accrued payroll | <u>13,856</u> | <u>12,609</u> |
| Total liabilities | <u>26,400</u> | <u>19,696</u> |
| Fund balance-unreserved-undesignated | <u>66,616</u> | <u>50,007</u> |
| Total liabilities & fund balances | <u>\$ 93,016</u> | <u>\$ 69,703</u> |

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT
GENERAL SALARY FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 1996
With Comparative Actual Amounts for Year
Ended June 30, 1995

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) | June 30, 1995 <u>Actual</u> |
|---|------------------|------------------|--|-----------------------------------|
| Revenues: | | | | |
| Civil suits and succession | \$ 147,000 | \$ 169,161 | \$ 22,161 | \$ 128,586 |
| Criminal fees | 12,000 | 14,856 | 2,856 | 13,949 |
| Filing and recordings | 186,500 | 184,686 | (1,814) | 184,529 |
| General revenues | 31,120 | 34,402 | 3,282 | 30,511 |
| Election fees | - | 1,403 | 1,403 | 336 |
| Total income | <u>376,620</u> | <u>404,508</u> | <u>27,888</u> | <u>357,911</u> |
| Expenditures: | | | | |
| General government | 344,606 | 365,062 | (20,456) | 332,703 |
| Capital outlay | 1,000 | - | 1,000 | - |
| Total expenditures | <u>345,606</u> | <u>365,062</u> | <u>(19,456)</u> | <u>332,703</u> |
| Excess of revenues over expenditures | <u>31,014</u> | <u>39,446</u> | <u>8,432</u> | <u>25,208</u> |
| Other financing (uses): | | | | |
| Operating transfers in | - | - | - | - |
| Operating transfers out | (22,837) | (22,837) | - | (22,836) |
| Total other financing (uses) | <u>(22,837)</u> | <u>(22,837)</u> | <u>-</u> | <u>(22,836)</u> |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | 8,177 | 16,609 | 8,432 | 2,372 |
| Fund balances, beginning | <u>50,007</u> | <u>50,007</u> | <u>-</u> | <u>47,635</u> |
| Fund balances, ending | <u>\$ 58,184</u> | <u>\$ 66,616</u> | <u>\$ 8,432</u> | <u>\$ 50,007</u> |

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT
GENERAL SALARY FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)
 Year Ended June 30, 1996
 With Comparative Actual Amounts for Year
 Ended June 30, 1995

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) | June 30, 1995 <u>Actual</u> |
|------------------------------|-------------------|-------------------|--|-----------------------------------|
| General Government: | | | | |
| Salary - Clerk of Court | \$ 60,823 | \$ 60,823 | \$ - | \$ 59,879 |
| Salaries - all others | 165,877 | 167,433 | (1,556) | 159,493 |
| Auto | 4,450 | 5,665 | (1,215) | 3,828 |
| Travel | 6,000 | 5,695 | 305 | 7,335 |
| Telephone | 5,000 | 5,181 | (181) | 4,645 |
| Insurance | 41,800 | 47,929 | (6,129) | 36,784 |
| Repairs and maintenance | 4,751 | 7,826 | (3,075) | 3,208 |
| Deputy training | 100 | 55 | 45 | 561 |
| Supplies | 9,100 | 10,898 | (1,798) | 8,718 |
| Election expense | - | 97 | (97) | 500 |
| Miscellaneous | 7,525 | 9,176 | (1,651) | 6,744 |
| Rent | 8,555 | 13,219 | (4,664) | 12,888 |
| Dues | 2,000 | 1,977 | 23 | 1,977 |
| Payroll taxes and retirement | 24,050 | 24,462 | (412) | 20,996 |
| Clerk expense | 4,475 | 4,602 | (127) | 4,472 |
| Bad debts | 100 | 24 | 76 | 675 |
| Total general government | <u>\$ 344,606</u> | <u>\$ 365,062</u> | <u>\$ (20,456)</u> | <u>\$ 332,703</u> |

The accompanying notes are an integral part of this statement.

AGENCY FUND

ADVANCE DEPOSIT FUND

The Advance Deposit Fund is used to account for costs received from plaintiffs in each ordinary suit as provided by Louisiana Revised Statute 13:842.

REGISTRY OF COURT FUNDS

The Registry of Court Fund is used to account for all monies, stock, bonds, et cetera, of any nature belonging to minors, interdicts, absentees or persons unknown, when, for any purpose, and for benefit of such person(s) it is desired to keep property safely, as provided by Louisiana Revised Statute 13:474.

CONCORDIA PARISH CLERK OF COURT
AGENCY FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1996

With Comparative Totals for June 30, 1995

| | <u>Advance Deposit</u> | <u>Registry of Court</u> | <u>Totals</u> | |
|-------------------------|------------------------|--------------------------|-------------------|-------------------|
| | | | <u>1996</u> | <u>1995</u> |
| <u>ASSETS</u> | | | | |
| Cash | \$ 51,145 | \$ 102,323 | \$ 153,468 | \$ 102,185 |
| Investments, at cost | 140,000 | - | 140,000 | 125,000 |
| Total Assets | <u>191,145</u> | <u>102,323</u> | <u>293,468</u> | <u>227,185</u> |
| <u>LIABILITIES</u> | | | | |
| Unsettled Deposits | <u>\$ 191,145</u> | <u>\$ 102,323</u> | <u>\$ 293,468</u> | <u>\$ 227,185</u> |

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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

GOVERNMENTAL FUNDS

General - Salary Fund

The Salary Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and is used to account 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.

Debt Service Fund

Debt service fund is used to account for the accumulation of resources for, and payment of general long-term debt principal, interest, and related costs.

Agency Funds

The Advance Deposit and Registry of Court Agency Funds are used to account for assets held as an agent for individuals, et cetera. 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 general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Recordings, cancellations, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned.

Interest income on investments is recorded when the investments have matured and the income 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 except for principal and interest on general long-term debt which is not recognized until due.

CONCORDIA PARISH CLERK OF COURT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1996

With Comparative Totals for June 30, 1995

| | General Salary | Debt Service | Totals (Memorandum Only) | |
|---|-------------------|-----------------|-----------------------------|------------------|
| | | | 1996 | 1995 |
| Revenues: | | | | |
| Civil suits and successions | \$ 169,161 | \$ - | \$ 169,161 | \$ 128,586 |
| Criminal fees | 14,856 | - | 14,856 | 13,949 |
| Filings and recordings | 184,686 | - | 184,686 | 184,529 |
| General revenues | 34,402 | - | 34,402 | 30,511 |
| Election fees | 1,403 | - | 1,403 | 336 |
| Total income | <u>404,508</u> | <u>-</u> | <u>404,508</u> | <u>357,911</u> |
| Expenditures: | | | | |
| General government | 365,062 | - | 365,062 | 332,703 |
| Capital outlay | - | - | - | - |
| Debt service- | | | | |
| Principal retirement | - | 20,918 | 20,918 | 18,181 |
| Interest | - | 1,919 | 1,919 | 4,655 |
| Total expenditures | <u>365,062</u> | <u>22,837</u> | <u>387,899</u> | <u>355,539</u> |
| Excess of revenues over (under) expenditures | <u>39,446</u> | <u>(22,837)</u> | <u>16,609</u> | <u>2,372</u> |
| Other financing sources (uses) | | | | |
| Operating transfers in | - | 22,837 | 22,837 | 22,836 |
| Operating transfers out | <u>(22,837)</u> | <u>-</u> | <u>(22,837)</u> | <u>(22,836)</u> |
| Total other financing sources | <u>(22,837)</u> | <u>22,837</u> | <u>-</u> | <u>-</u> |
| Excess of revenues and other sources over (under) expenditures and other uses | 16,609 | - | 16,609 | 2,372 |
| Fund balances, beginning | <u>50,007</u> | <u>-</u> | <u>50,007</u> | <u>47,635</u> |
| Fund balances, ending | <u>\$ 66,616</u> | <u>\$ -</u> | <u>\$ 66,616</u> | <u>\$ 50,007</u> |

The accompanying notes are an integral part of this statement.