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**CATAHOULA PARISH CLERK OF COURT**

Harrisonburg, Louisiana

Component Unit Financial Statements  
and Auditor's Report

As of and for the Two Years Ended  
June 30, 1988 and June 30, 1987

With Supplemental Information Schedule

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 \_\_\_\_\_ OCT 9 1988

**CATAHOULA PARISH CLERK OF COURT**  
Harrisonburg, Louisiana

**Component Unit Financial Statements  
and Auditor's Report**  
As of and for the Two Years Ended June 30, 1998 and June 30, 1997  
With Supplemental Information Schedules

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INDEPENDENT AUDITORS REPORT ON COMPONENT UNIT  
FINANCIAL STATEMENTS

The Honorable Janet E. Pope  
Cadeaux Parish Clerk of Court  
Harrisonburg, Louisiana

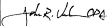
I have audited the accompanying component unit financial statements of the Cadeaux Parish Clerk of Court, Harrisonburg, Louisiana as of and for the two years ended June 30, 1993 and June 30, 1992 as listed in the table of contents. These financial statements are the responsibility of the management of the Cadeaux Parish Clerk of Court. My responsibility is to express an opinion on these statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards issued by the Comptroller General of the United States. These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

As discussed in note 1 Item c, the agency funds has been presented using the cash basis of accounting, rather than the modified accrual basis as required by generally accepted accounting principles.

In my opinion, except for the item in the preceding paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Cadeaux Parish Clerk of Court as of June 30, 1993 and June 30, 1992, and their results of operations for the two years then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements. The accompanying graphs and supplemental information 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 the Cadeaux Parish Clerk of Court, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

  
John R. Vercher

September 2, 1993

Juno, Louisiana

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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**

The Honorable Janet E. Payne  
Catahoula Parish Clerk of Court  
Harrisonburg, Louisiana

I have audited the component unit financial statements of the Catahoula Parish Clerk of Court, Harrisonburg, Louisiana as of and for the two years ended June 30, 1998 and June 30, 1997 and have issued my report thereon dated September 3, 1998. I conducted my 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**

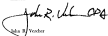
As part of obtaining reasonable assurance about whether Catahoula Parish Clerk of Court, Harrisonburg, Louisiana's component unit financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards, except as shown below and in management letter comment 1998-3.

\* Budgets - Expenditures exceeded budgeted amounts in 1998 by more than 7%.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Catahoula Parish Clerk of Court, Harrisonburg, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level risk that misstatements in amounts that would be material in relation to the component unit 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the Garboscik Parish Clerk's Management and Legislative Auditors's Office. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "John B. Vonder". The signature is fluid and cursive, with a large initial "J" and "V".

John B. Vonder

Area, Louisiana  
September 1, 1988

**COMPONENT UNIT FINANCIAL STATEMENTS**

**CATAHOULA PARISH CLERK OF COURT**  
**Harrisonburg, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

**Combined Balance Sheet**  
**June 30, 1998**

	GOVERNMENTAL	FIDUCIARY	ASSETS	TOTAL (EXCLUDING SELF)
	FUNDS	FUNDS	GENERAL FUNDS ASSETS	
	GENERAL FUNDS	ASSETS FUNDS		
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 8,447	\$ 242,800	\$ -0-	\$ 251,247
Investments	29,973	214,144	-0-	244,117
Office Furnishings and Equipment	-0-	-0-	24,344	24,344
Accounts Receivable	2,483	-0-	-0-	2,483
	-----	-----	-----	-----
<b>TOTAL ASSETS</b>	<b>\$ 42,903</b>	<b>\$ 457,944</b>	<b>\$ 24,344</b>	<b>\$ 525,191</b>
	-----	-----	-----	-----
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts, Salaries, and Withholdings Payable	\$ 2,787	\$ -0-	\$ -0-	\$ 2,787
Unsettled Deposits	-0-	473,437	-0-	473,437
	-----	-----	-----	-----
<b>Total Liabilities</b>	<b>\$ 2,787</b>	<b>\$ 473,437</b>	<b>\$ -0-</b>	<b>\$ 476,224</b>
	-----	-----	-----	-----
<b>Fund Equity:</b>				
Department on General Fund Assets	\$ -0-	\$ -0-	\$ 24,344	\$ 24,344
Fund Balance Unassigned- Unexpended	24,483	-0-	-0-	24,483
	-----	-----	-----	-----
<b>Total Fund Equity</b>	<b>\$ 24,483</b>	<b>\$ -0-</b>	<b>\$ 24,344</b>	<b>\$ 48,827</b>
	-----	-----	-----	-----
<b>TOTAL LIABILITIES and Fund Equity</b>	<b>\$ 47,270</b>	<b>\$ 473,437</b>	<b>\$ 48,688</b>	<b>\$ 569,395</b>
	-----	-----	-----	-----

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH CLERK OF COURT**  
**Harrisonburg, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet  
 June 30, 1997

	GOVERNMENTAL	FIDUCIARY	ACCOUNT	TOTAL
	FUNDS	FUNDS	GROUPS	
	GENERAL	AGENCY	GENERAL	
	FUND	FUND	FUND	(UNASSIGNED)
			ASSETS	ONLY)
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 12,488	\$ 289,488	\$ -0-	\$ 301,976
Investments	29,858	219,289	-0-	249,147
Office Furnishings & Equipment	-0-	-0-	12,884	12,884
Accounts Receivable	6,485	-0-	-0-	6,485
<b>TOTAL ASSETS</b>	<b>\$ 48,831</b>	<b>\$ 508,777</b>	<b>\$ 12,884</b>	<b>\$ 970,492</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable, and Withholdings Payable	\$ 7,827	\$ -0-	\$ -0-	\$ 7,827
Deferred Payments	-0-	299,479	-0-	299,479
<b>Total Liabilities</b>	<b>\$ 7,827</b>	<b>\$ 299,479</b>	<b>\$ -0-</b>	<b>\$ 306,986</b>
<b>Fund Equity:</b>				
Investment in General Fund Assets	\$ -0-	\$ -0-	\$ 12,884	\$ 12,884
Fund Balance UNASSIGNED-Undesignated	27,743	-0-	-0-	27,743
<b>Total Fund Equity</b>	<b>\$ 27,743</b>	<b>\$ -0-</b>	<b>\$ 12,884</b>	<b>\$ 40,627</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 35,570</b>	<b>\$ 299,479</b>	<b>\$ 12,884</b>	<b>\$ 447,933</b>

The accompanying notes are an integral part of this statement.



**CATAHOULA PARISH CLERK OF COURT**  
**Harrisonburg, Louisiana**  
**GOVERNMENTAL FUNDS - GENERAL FUND**

Statement of Revenues, Expenditures,  
and Changes in Fund Balance -  
Budget KRAP Basis and Actual  
For the Year Ended June 30, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Marriage Licenses and Permits	\$ 1,000	\$ 1,000	\$ 0
Intergovernmental:			
Grant	50,000	51,700	1,700
Other Revenues	50,000	66,400	16,400
Fees, Charges, and Commissions for Services:			
Court Costs, Fees, and Charges	100,000	100,000	0
Fees for Recording Legal Documents	20,000	20,201	201
Fees for Certified Copies of Documents	20,000	20,000	0
Use of Money and Property - Investment Earnings	4,000	4,000	0
Miscellaneous	3,000	3,000	0
<b>Total Revenues</b>	<b>\$ 208,000</b>	<b>\$ 209,600</b>	<b>\$ 1,600</b>
<b>EXPENDITURES</b>			
General Government:			
Personnel Services and Related Benefits	\$ 100,000	\$ 100,000	\$ 0
Operating Services and Supplies	10,000	10,000	0
Travel and Other Services	10,000	10,000	0
Intergovernmental	10,000	10,000	0
Miscellaneous	0	1,000	1,000
Capital Outlay	0	60,000	60,000
Operating Leases	0	4,000	4,000
<b>Total Expenditures</b>	<b>\$ 130,000</b>	<b>\$ 211,000</b>	<b>\$ 81,000</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 78,000</b>	<b>\$ 18,600</b>	<b>\$ 59,400</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>0</b>	<b>51,700</b>	<b>51,700</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 78,000</b>	<b>\$ 70,300</b>	<b>\$ 7,700</b>

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH CLERK OF COURT**  
 Harrisonburg, Louisiana  
**GOVERNMENTAL FUNDS - GENERAL FUND**

Statement of Revenues, Expenditures,  
 and Changes in Fund Balance -  
 Budget (GAAP Basis) and Actual  
 For the Year Ended June 30, 1997

	BUDGET	ACTUAL	VARIABLE RESPONSIBILITIES (DEFERRABLE)
<b>REVENUES</b>			
Marriage Licenses and Permits	\$ 1,400	\$ 1,400	\$ 700
Intergovernmental	30,800	25,700	13,000
Fees, Charges, and Commissions for Services, Court Costs, Taxes, and Charges	112,000	87,700	114,000
Fees for Recording Legal Documents	54,000	50,500	0,700
Fees for Certified Copies of Documents	10,000	10,000	400
Tax of Money and Property - Interest Earnings	0,000	0,000	000
Miscellaneous	10,000	10,100	10,000
	-----	-----	-----
<b>Total Revenues</b>	<b>\$ 247,000</b>	<b>\$ 201,400</b>	<b>\$ 4,400</b>
	-----	-----	-----
<b>EXPENDITURES</b>			
<b>COURT GOVERNMENT</b>			
Personnel Services and Related Benefits	\$ 181,000	\$ 181,100	\$ 07,100
Operating Services and Supplies	20,000	25,000	0400
Traffic and Other Services	11,000	4,000	4,000
Intergovernmental	25,000	25,000	0,000
Miscellaneous	1,000	1,000	70
Capital Outlay	0-	5,700	10,700
Operating Leases	0-	3,000	13,000
	-----	-----	-----
<b>Total Expenditures</b>	<b>\$ 247,000</b>	<b>\$ 203,800</b>	<b>\$ 10,000</b>
	-----	-----	-----
<b>EXCESS OF REVENUES OVER OTHER EXPENDITURES</b>	<b>\$ 0-</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,000</b>	<b>40,150</b>	<b>00,150</b>
	-----	-----	-----
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,000</b>	<b>\$ 27,700</b>	<b>\$ 27,700</b>
	-----	-----	-----

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

**CATAHOULA PARISH CLERK OF COURT**  
**Harrisburg, Louisiana**

**Notes to the Financial Statements**

**INTRODUCTION**

As provided by Article V, Section 20 of the Louisiana Constitution of 1974, the clerk of court serves as the exclusive money public; the recorder of mortgages, 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 Catahoula 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 Catahoula Parish Police Jury is the financial reporting entity for Catahoula 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 inclusion 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 Catahoula Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and,
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits or to impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury has approval authority over the clerk's capital budget, major capital purchases for the clerk's office is included in the police jury's overall budget, and title to real property is in the name of the police jury, the Catahoula Parish Clerk of Court was determined to be a component unit of the Catahoula Parish Police Jury, the financial reporting entity. The

CATAHOULA PARISH CLERK OF COURT  
Barringer, Louisiana

Notes to the Financial Statements/Cont)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT)

B. REPORTING ENTITY - (CONT)

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 the governmental unit, or the other governmental units that comprise the financial reporting entity.

C. 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 government 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 reportable available financial resources.

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

General Fund

The General Fund, as provided by Louisiana Revised Statute 18761, 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 Fund

The Advances, Deposits and Registry of Court Agency Funds account for assets held in an agent for others. Agency funds are controlled in various laws 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 basis applied. The governmental funds are accounted for using a flow of current financial resources measurement basis. The accompanying component unit financial statements, with the exception of the agency fund, have been prepared on the modified accrual basis of accounting. The general fund uses the following practices in recording revenues and expenditures:

CATAHOULA PARISH CLERK OF COURT  
Harrisonburg, Louisiana

Notes to the Financial Statements (Cont.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

D. BASIS OF ACCOUNTING (CONT.)

Revenues

Marriage licenses, fees, charges, and commissions for services are recorded in the year they are earned.

Interest income on time deposits is reported when the time deposits have matured and the income is available.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Agency Fund

The Agency Fund statements and schedules have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. Generally accepted accounting principles require agency funds to be reported on the modified accrual basis.

E. BUDGET PRACTICES

The proposed budget for the 1998 fiscal year was made available for public inspection at the clerk's office in June, 1997. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 30 days prior to the public hearing. The budget hearing was held at the clerk's office on June 28, 1998. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year end.

Fiscal 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 and all subsequent amendments.

F. ENCUMBRANCES

The clerk's office does not utilize encumbrance accounting.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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.

**CATAHOULA PARISH CLERK OF COURT**  
**Harrisonburg, Louisiana**

**Notes to the Financial Statements(Govt.)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT.)**

**C. CASH AND CASH EQUIVALENTS AND INVESTMENTS - (CONT.)**

Under state law, the clerk of court may invest in United States bonds, treasury notes, or securities. 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.

**D. INVENTORY**

Inventory consists of office supplies, which are not considered material, are reported as expenditures at the time of purchase.

**E. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are 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.

**F. COMPENSATED ABSENCES**

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

The clerk's office provides 12 sick days and vacation time based on length of service to its employees on a noncumulative basis.

The cost of leave privileges, computed in accordance with GASB Codification Section 600, is recognized as a current-year expenditure in the General Fund when leave is actually taken.

**G. 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.

**H. FUND EQUITY**

**Reserves**

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

**Designated Fund Balances**

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

CATAROLA PARISH CLERK OF COURT  
Harrisonburg, Louisiana

Notes to the Financial Statements(Cont.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONT)

1. FUND EQUITY - (CONT)

Designated Fund Balance - (Cont)

The clerk has no reserves or designated fund balances as of June 30, 1998.

M. TOTAL DEBITING ON STATEMENTS

Total debits on the statements are explained "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.

2. CASH AND CASH EQUIVALENTS

At June 30, 1998, the clerk of court has cash and cash equivalents Check Balances as follows:

Cash and Cash Equivalents	\$ 252,742
Investments U.C.C.'s in amounts of 90 days	258,721
Total	\$511,463

These deposits are stated at cost, which approximates market. Under state law, these deposits by the issuing bank, balanced 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, 1998, the clerk has \$511,463 in deposits collected bank balances. These deposits are secured from risk by \$204,348 of federal deposit insurance and \$307,115 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized under the provisions of GRSB Statement 3, Louisiana Revised Statute 28:1229 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.

1. RECEIVABLES

The general fund had receivables at June 30, 1998 as follows:

Accounts Receivable	\$5,403
---------------------	---------

Allowance for doubtful accounts is deemed immaterial and is therefore not presented.



CATHOULA PARISH CLERK OF COURT  
Harrisonburg, Louisiana

Notes to the Financial Statements(Cont.)

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

EQUIPMENT	
Balance July 1, 1990	\$ 7,100
additions	2,744
deletions	-----0-
Balance June 30, 1991	\$ 98,894
additions	63,813
deletions	-----0-
Balance June 30, 1992	\$ 162,707

5. PENSION PLAN

**Plan Description.** Substantially all employees of the Catahoula Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund System, including 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 55 with at least 15 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 30 consecutive calendar 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 benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 13745 Belkowsky Avenue, Suite E1, Baton Rouge, Louisiana 70806, or by calling 868-29231162.

**Funding Policy.** Plan members are required by state statute to contribute 0.25 percent of their annual covered salary and the Catahoula Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.08 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Catahoula Parish Clerk of Court are established and may be amended by state statute. As provided by RS13:1183, 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 Catahoula Parish Clerk of Court's contributions to the System for the years ending June 30, 1990, 1991 and 1992, were \$14,571, \$14,609, and \$13,784, respectively, equal to the required contributions for each year.

**CATAHOULA PARISH CLERK OF COURT**  
**Harrisonburg, Louisiana**  
**Notes to the Financial Statements(Cont.)**

**6. OTHER POSTEMPLOYMENT BENEFITS**

The Catahoula Parish Clerk of Court provides certain continuing health care and life insurance benefits for its 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 by an insurance company with monthly premium payments being made by the clerk to the Louisiana Clerks of Court Association. The Catahoula Parish Clerk of Court provides 100 per cent of the cost of the monthly premiums for active employees and 100 per cent of the cost for retired employees. The clerk of court recognizes the cost of providing these benefits clerk's portion of premiums for active and retired employees as an expenditure when the monthly premiums are due.

**7. OPERATING LEASES**

The clerk's office has two operating leases. The first with CE Capital for the lease of three copy machines originated in December 1984, payable at \$300 per month for 30 months. The second lease is with GMAC for the lease of a automobile originated March 3, 1987 payable at \$325 per month for 36 months. Payments required on the lease in future years:

1989		\$ 3,478		
2000		,, 4,147		
		\$ 12,325		

**8. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund credited deposits follows:

	<u>Advance Deposits</u>	<u>Registry of Court</u>	<u>2000</u>
Credited Deposits 6/25/98	\$ 288,837	\$ 808,878	\$ 858,898
Adjustions	283,838	14,878	288,817
Deletions	(122,022)	(122,822)	(144,842)
Credited Deposits 6/28/97	\$ 321,222	\$ 321,212	\$ 328,818
Adjustions	288,175	88,288	288,442
Deletions	(121,822)	(122,822)	(122,818)
Credited Deposits 6/28/98	\$ 321,842	\$ 321,222	\$ 322,822

**9. EXCESS FUND BALANCE**

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1998, there was no amount due the parish treasurer at this year (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.

CATAHOULA PARISH CLERK OF COURT  
Harrisonburg, Louisiana

Notes to the Financial Statements(Cont.)

10. RELATED-PARTY TRANSACTIONS

There were no related party transactions.

11. LITIGATION AND CLAIMS

The Catahoula Parish Clerk is not involved in any litigation as of June 30, 1998.

12. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the clerk's office are paid by the parish police jury and are not included in the accompanying financial statements.

13. VARIANCE OF EXPENDITURES OVER ALLOCATIONS

The clerk's office overspent its 1998 budget by 11.8% because of higher than anticipated revenue and grants.

14. AMOUNTS PAID CLERK

The clerk was paid \$2,500 salary, 10% expense and \$1,800 overtime pay for both 1997 and 1998.

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13B42, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13B75, 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.

**CATAHOULA PARISH CLERK OF COURT**  
**Harrisonburg, Louisiana**  
**FIDUCIARY FUNDS - AGENCY FUNDS**

Combining Balance Sheet  
 June 30, 1998

	<u>UNRECORDED</u> <u>PROPERTY</u>	<u>REGISTERED</u> <u>OF COURT</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and Cash Equivalent	\$ 188,842	\$ 4,067	\$ 192,909
Investments	18,000	138,788	156,788
	<u>\$ 206,842</u>	<u>\$ 142,855</u>	<u>\$ 349,697</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 206,842	\$ 142,855	\$ 349,697
	<u>\$ 206,842</u>	<u>\$ 142,855</u>	<u>\$ 349,697</u>

CATACOLA PARISH CLERK OF COURT  
Harrisonburg, Louisiana  
FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet  
June 30, 1997

	<u>APPROPRIATE EXPENDIT</u>	<u>AGGREGATE OF CREDIT</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 124,100	\$ 1,800	\$ 125,900
Investments	74,000	61,000	135,000
	<u>198,100</u>	<u>62,800</u>	<u>260,900</u>
Other	\$ 198,100	\$ 62,800	\$ 260,900
	<u>198,100</u>	<u>62,800</u>	<u>260,900</u>
<b>LIABILITIES</b>			
Restricted Deposits	\$ 198,100	\$ 62,800	\$ 260,900
	<u>198,100</u>	<u>62,800</u>	<u>260,900</u>

**CATAHOULA PARISH CLERK OF COURT**  
**Harrisonburg, Louisiana**  
**FINANCIAL FUNDS - AGENCY FUNDS**

**Schedule of Changes in Unsettled Deposits**  
**For the Year Ended June 30, 1998**

	<u>AGGREGATE</u> <u>DEPOSIT</u>	<u>REDUCTIONS</u> <u>OF DEPOSIT</u>	<u>TOTAL</u>
<b>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</b>	<b>\$ 512,254</b>	<b>\$ 47,814</b>	<b>\$ 560,068</b>
<b>ADDITIONS</b>			
Deposits	\$ 187,940	\$ 42,500	\$ 145,440
Rebates Earned on Investments	8,288	2,247	6,041
<b>Total Additions</b>	<b>\$ 196,228</b>	<b>\$ 44,747</b>	<b>\$ 240,481</b>
<b>Total</b>	<b>\$ 708,482</b>	<b>\$ 92,561</b>	<b>\$ 801,043</b>
<b>DEDUCTIONS</b>			
Clerk's Costs (transferred to General Fund)	\$ 102,241	\$ -0-	\$ 102,241
Settlement to Mortgage	88,748	12,898	101,646
Stamps, Copies, and Relay Fees	2,728	-0-	2,728
Witnesses, Appraisers, Notary, ETC.	822	-0-	822
Clerk's Fees	1,824	-0-	1,824
Sherriff's Fees	18,484	-0-	18,484
Judge, Notary, ETC.	12,412	-0-	12,412
Other Deductions	499	-0-	499
<b>Total Deductions</b>	<b>\$ 238,567</b>	<b>\$ 12,898</b>	<b>\$ 251,465</b>
<b>UNSETTLED DEPOSITS AT END OF YEAR</b>	<b>\$ 469,915</b>	<b>\$ 79,663</b>	<b>\$ 549,578</b>

CATAHOULA PARISH CLERK OF COURT  
 Harrisonburg, Louisiana  
 FIDUCIARY FUNDS - AGENCY FUNDS

Schedule of Changes in Unsettled Deposits  
 For the Year Ended June 30, 1997

	UNSETTLED DEPOSITS	DEBITORS OF COURT	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	\$ 859,617	\$ 406,434	\$ 1,266,051
ADDITIONS			
Deposits	\$ 179,395	\$ -0-	\$ 179,395
Payments Received on Investments	1,463	14,379	15,842
Total Additions	\$ 180,858	\$ 14,379	\$ 195,237
Total	\$ 1,040,475	\$ 420,813	\$ 1,461,288
DEDUCTIONS			
Clerk's Check (Transferred to General Fund)	\$ 26,713	\$ -0-	\$ 26,713
Settlement to Litigants	-0-	429,843	429,843
Attorney, Counsel, and Salary Fees	3,078	-0-	3,078
Witnesses, Appraisement, Expenses, Etc.	1,438	-0-	1,438
Civil Fees	5,088	-0-	5,088
Sheriff's Fees	14,798	-0-	14,798
Judge, State, Etc.	10,395	-0-	10,395
Other Deductions	15,725	-0-	15,725
Total Deductions	\$ 106,937	\$ 429,843	\$ 536,780
UNSETTLED DEPOSITS AT END OF YEAR	\$ 933,538	\$ -0-	\$ 933,538



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**MANAGEMENT LETTER COMMENTS**

I have audited the financial statements of Catahoula Parish Clerk, Harwoodburg, Louisiana as of and for the two years ended June 30, 1998, and have issued my report thereon dated September 1, 1998. I conducted my 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.

As a part of my examination, I have issued my report on the financial statements, dated September 1, 1998, my report on internal control and compliance with laws, regulations, and contracts, dated September 1, 1998.

During the course of the audit, the Clerk's auditors observed conditions and circumstances that may be improved. Below are situations noted for improvement, the auditor's recommendation for improvement and the Clerk's response.

**1998.8 BUDGET Compliance Finding:**

**Situation:** The Clerk overran the salary fund budget by 11.8% during the fiscal year ended June 30, 1998. The local budget law RSA-RS 381:83-18 requires the budget to be amended when expenditures exceed appropriations by more than 5%.

**Recommendation:** The budget should be amended anytime revenues fall to meet budget or expenditures exceed budget by 5% or more.

**Clerk's Response:** Budgets will be amended when revenue falls to meet budget or expenditures exceed budget by 5% or more.

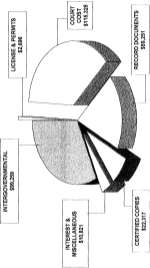
CATAHOULA PARISH CLERK OF COURT  
Harrisonburg, Louisiana

SCHEDULE OF THREE YEAR FINDINGS AND  
MANAGEMENT LETTER COMMENTS

There were no prior year findings or management letter comments.

## GRAPHS

# CATAHOULA CLERK OF COURT GENERAL FUND REVENUES 1998



# CATAHOULA CLERK OF COURT GENERAL FUND EXPENDITURES 1998

