

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

For with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 15:702, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk of Court'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.

Fiduciary Funds -

Agency Funds

The Advance Deposits, Registry of Court and Election Qualifying Agency Funds are used to account for assets held as an agent for individuals, etc. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Proprietary Funds -

Internal Service Fund

Proprietary Funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. The Group Self-Insurance Fund is an internal service fund used to account for monies accumulated to provide group health coverage for employees of the Lafayette Parish Clerk of Court.

C. 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 refers to the timing of the measurements made, regardless of the measurement focus applied.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Reconciliation of Individual Suit Dockets With Advance Deposit 1 Cash Balance

Finding:

The balances in the individual suit dockets have not been reconciled with the corresponding cash balances in the Advance Deposit 1 Account as June 30, 1994.

Recommendation:

Efforts should be made to reconcile the balances in the individual suit dockets to the Advance Deposit 1 cash balance.

Response:

The Clerk of Court stated that his office is in the process of identifying unknown balances and reconciling them with the corresponding cash balances in the Advance Deposit 1 account. However, due to the age of these suits, this process would require extensive cost prohibitive research to reconstruct, therefore all unknown balances will be identified as the individual suit balances are claimed.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We believe that the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing and extent of the procedures to be performed in our audit of the general purpose financial statements of the Lafayette Parish Clerk of Court for the year ended June 30, 1994.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended for the information of the Lafayette Parish Clerk of Court. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sells, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
December 9, 1994

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, a Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. A Clerk of Court is elected for a term of four years.

The accounting and reporting policies of the Lafayette Parish Clerk of Court conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:503 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

These general purpose financial statements only include funds, account groups, activities, or centers, that are controlled by the Clerk of Court as an independently elected parish official. Based on the criteria established by the Government Accounting Standards Board (GASB) Statement No. 14, the Clerk of Court is a component unit of the Lafayette Parish Government. The Clerk of Court is financially dependent on the Lafayette Parish Government since the Clerk's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Government and certain operating expenditures of the Clerk's office are paid by the Parish Government.

As an independently elected official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Certain units of local government over which the Clerk of Court exercises no oversight responsibility, such as the parish school board, other independently elected 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 that of the Parish Clerk of Court.

B. Fund Accounting

The accounts of the Clerk of Court are organized on the basis of Funds and account groups, each of which is considered a separate accounting entity. The operations of each Fund are accounted

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

MEMO

11 Loya Drive, CH
11 Loya Drive, CH
Shreveport, Louisiana 71204
11111 Loya Drive, CH
Shreveport, Louisiana 71204
11111 Loya Drive, CH
Shreveport, Louisiana 71204
11111 Loya Drive, CH
Shreveport, Louisiana 71204

MEMO

Report to Board of CH 11111

11111 Loya Drive, CH
Shreveport, Louisiana 71204

11111 Loya Drive, CH
Shreveport, Louisiana 71204

11111 Loya Drive, CH
Shreveport, Louisiana 71204

11111 Loya Drive, CH
Shreveport, Louisiana 71204

11111 Loya Drive, CH
Shreveport, Louisiana 71204

11111 Loya Drive, CH
Shreveport, Louisiana 71204

11111 Loya Drive, CH
Shreveport, Louisiana 71204

Independent Auditor's Report on Compliance Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The Honorable G. C. Dan Guillot
Lafayette Parish Clerk of Court
Lafayette, Louisiana

We have audited the general purpose financial statements of the Lafayette Parish Clerk of Court, a component unit of the Lafayette Parish Government, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 5, 1996.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the Lafayette Parish Clerk of Court, is the responsibility of the Clerk. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Clerk's compliance with certain provisions of laws, regulations and contracts. However, the objective of our audit of the general purpose financial statements 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 Lafayette Parish Clerk of Court. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
December 5, 1996

REPORT OF
INDEPENDENT AUDITOR
ON FINANCIAL STATEMENTS
AND COMPLIANCE
WITH CERTAIN
REGULATIONS

OTHER SUPPLEMENTARY INFORMATION

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Combined Schedule of Interest-Bearing Deposits - All Funds
June 30, 1988

	Financial Institution	Interest Rate	Term	Maturity Date	Amount
General Fund :					
Certificate of Deposit	F	5.37 %	180 days	12/14/86	\$ 180,000
Certificate of Deposit	F	5.37 %	180 days	12/14/86	180,000
Certificate of Deposit	F	5.34 %	180 days	11/22/86	180,000
Certificate of deposit	F	5.33 %	180 days	11/14/86	180,000
Certificate of deposit	F	5.48 %	180 days	12/14/86	211,843
Interest-bearing demand deposits	F	3.68 %	N/A	N/A	22,374
Total General Fund					<u>1,184,217</u>
Group Self-Insurance Fund -					
Interest-bearing demand deposits	F	3.45 %	N/A	N/A	263,314
Advance Deposit I Fund -					
Interest-bearing demand deposits	F	3.45 %	N/A	N/A	28,126
Advance Deposit II Fund -					
Certificate of deposit	F	4.74 %	180 days	08/07/86	500,000
Certificate of deposit	F	5.26 %	180 days	09/27/86	500,000
Certificate of deposit	F	5.34 %	180 days	10/04/86	500,000
Certificate of deposit	F	5.31 %	180 days	11/04/86	500,000
Interest-bearing demand deposits	F	Variable	N/A	N/A	263,182
Total Advance Deposit II Fund					<u>2,263,182</u>
Registry of the Court Fund -					
Interest-bearing deposits	F	Variable	N/A	N/A	1,091,000
Interest-bearing deposits	F	3.70 %	N/A	N/A	1,333
Total Registry of the Court Fund					<u>1,092,333</u>
Total - all funds					<u>\$3,640,059</u>

Financial Institution:

(F) First National Bank

INTERNAL SERVICE FUND

Group Self-Insurance Fund - To account for monies accumulated to provide group insurance coverage for employees of the Lafayette Parish Clerk of Court. Employer and employee contributions are used to purchase insurance, pay claims and pay the insurance company for administration of the program.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended June 30, 1995
With Comparative Actual Amounts for Year Ended June 30, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Capital outlay -				
automobile	\$ -	\$ -	\$ -	\$ 38,584
office equipment	38,000	81,380	(43,380)	38,424
computer equipment	23,080	22,661	419	29,880
Total capital outlay	<u>61,080</u>	<u>104,041</u>	<u>(42,961)</u>	<u>107,312</u>
Total expenditures	<u>\$1,872,889</u>	<u>\$1,967,241</u>	<u>\$(94,352)</u>	<u>\$1,781,997</u>

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended June 30, 1994
With Comparative Actual Amounts For Year Ended June 30, 1993

	1994		Variance - Favorable (Unfavorable)	1993 Actual
	Budget	Actual		
Change of venue	15,000	34,372	(19,372)	-
Computer operations	137,300	119,649	17,651	130,164
Parking fees	24,700	24,700	-	24,700
Judges' supplemental fund	825	753	(72)	784
Training	14,800	12,953	1,847	20,855
Center for family violence contribution	20,800	20,366	(434)	21,368
Total operating services	<u>313,625</u>	<u>363,368</u>	<u>(49,743)</u>	<u>483,354</u>
Materials and supplies -				
Office supplies and operatives	287,875	274,088	13,787	275,609
Automobile and maintenance	4,000	4,784	(784)	3,288
Books and subscriptions	3,000	2,344	656	2,178
Uniforms	20,000	18,187	(1,813)	21,452
Total materials and supplies	<u>314,875</u>	<u>300,313</u>	<u>14,562</u>	<u>302,527</u>
Appropriations to Lafayette Parish				
Government -				
Capital outlay	5,280	5,460	(180)	4,427
Courthouse Security	7,380	7,200	-	-
Operating revenues and expenditures encumbered	<u>135,800</u>	<u>134,914</u>	<u>886</u>	<u>138,457</u>
Total appropriations to Lafayette Parish Government	<u>148,460</u>	<u>147,674</u>	<u>(786)</u>	<u>143,894</u>

(continued)

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) -
Year Ended June 30, 1996
With Comparative Actual Amounts for Year Ended June 30, 1995

	1996		Variance - Favorable	1995
	Budget	Actual	(Unfavorable)	Actual
Expenditures:				
General -				
Personnel services and related benefits -				
Salaries:				
Clerk	\$ 64,385	\$ 64,385	\$ -	\$ 64,385
Deputy clerk	1,000,000	7,034,812	(5,832)	2,003,586
Clerk's expense allowance	-	8,428	(8,428)	8,406
Clerk's supplemental fund	19,500	19,500	-	19,500
Hospitalization insurance	375,120	376,400	(1,380)	371,600
Payroll taxes, retirement and compensated absences	362,370	361,868	502	332,382
Total personnel services and related benefits	1,771,375	2,771,392	(10,122)	2,658,682
Operating services -				
Insurance	42,150	38,324	4,826	37,098
Professional fees	37,940	23,160	14,780	24,068
VOT filing	43,638	42,328	(1,310)	40,500
cost index	150,000	198,408	(48,408)	85,092
Book Publication				
mail	-	1,347	(1,347)	4,813
Admission	400	434	(34)	720
Telephone	36,800	35,504	1,296	37,400
Travel and conventions	10,800	15,450	(4,650)	3,803
Election expense allowance	31,000	31,203	(203)	33,486
Copier expense	15,000	25,818	(10,818)	32,337
Custody fees	400	376	24	533

(Continued)

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
Central Fund

Statement of Revenues Compared to Budget (KAY Basis) (Continued)
Year Ended June 30, 1990
With Comparative Actual Amounts for Year Ended June 30, 1989

	1990		Variance - Favorable (Unfavorable)	1989 Actual
	Budget	Actual		
Miscellaneous:				
Interest earned	\$ 120,000	\$ 107,445	\$ 12,555	\$ 210,040
Charges reimbursable by parish government	125,000	128,474	3,474	173,187
Elections	10,000	10,981	981	15,061
Judicial commitments	500	500	00	500
Change of venue	32,000	32,000	-	30,000
Sale of books	1,550	1,417	133	4,084
Other	26,250	25,825	425	20,561
Total miscellaneous	<u>362,300</u>	<u>466,682</u>	<u>104,382</u>	<u>585,583</u>
 Total revenues	 <u>\$3,510,970</u>	 <u>\$3,447,959</u>	 <u>\$63,011</u>	 <u>\$3,483,000</u>

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
General Fund

Statement of Revenues Compared to Budget (GAAP Basis)
Year Ended June 30, 1994
With Comparative Actual Amounts for Year Ended June 30, 1993

	1994		Variances - Favorable (Unfavorable)	1993 Actual
	Budget	Actual		
Licenses and permits:				
Marriage licenses	\$ 48,300	\$ 45,735	\$ 2,565	\$ 44,390
Permits	2,080	2,080	-	2,580
Total licenses and permits	<u>50,380</u>	<u>47,815</u>	<u>2,565</u>	<u>46,970</u>
Fees, charges and commissions:				
Court costs, fees, and charges -				
Criminal costs	44,250	47,845	3,595	49,214
Court attendance reporting	-	26,240	26,240	26,548
Other	36,818	36,313	(505)	31,623
Total court costs, fees and charges	<u>81,068</u>	<u>110,398</u>	<u>29,530</u>	<u>107,385</u>
Fees for recording legal documents -				
Recordings	127,530	188,896	61,366	129,242
Index Search	2,800	1,931	(869)	-
Cancellations	56,500	59,853	3,353	59,180
Marriage certificates	184,800	138,447	(46,353)	127,680
Wills and successions	1,730,000	1,714,945	(15,055)	1,844,000
MCC filing	43,680	43,325	(355)	42,347
Total fees for recording legal documents	<u>2,745,310</u>	<u>2,758,437</u>	<u>13,127</u>	<u>2,858,629</u>
Certified copies	<u>288,000</u>	<u>276,568</u>	<u>(11,432)</u>	<u>275,920</u>

(Continued)

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
General Fund

Comparative Balance Sheet
June 30, 1994 and 1993

	1994	1993
ASSETS		
Cash	\$ 3,750	\$ 1,350
Interest-bearing deposits	1,900,333	1,546,822
Receivables:		
Accounts	141,087	129,841
Accrued interest	4,838	7,221
Inventory	4,385	5,831
Total assets	\$1,453,781	\$3,481,865
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 138,735	\$ 98,088
Payroll deductions payable	21,799	8,473
Compensated absences	172,186	125,893
Total liabilities	332,720	232,454
Fund balances:		
Reserved for inventory	4,385	5,831
Unreserved -		
Undesignated	1,116,676	1,383,622
Total fund balance	1,121,061	1,389,453
Total liabilities and fund balance	\$1,453,781	\$3,481,865

GENERAL FUND

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

SCHEDULE OF INDIVIDUAL PERIODS

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Money market accounts	\$1,648,143
Time deposits	<u>3,231,846</u>
Total	<u>\$4,880,000</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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. The following is a summary of deposit balances (bank balances) at June 30, 1996, and the related federal insurance and pledged securities:

Bank balances	\$4,818,332
Federal insurance	1,373,136
Pledged securities (Category 3)	<u>4,346,718</u>
Total federal insurance and pledged securities	<u>5,720,054</u>
Excess of federal insurance and pledged securities over bank balances	\$ 901,722

Pledged securities in Category 3 include unlisted or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 38:3229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	i-3
COMPONENT UNIT FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4
Statement of revenues, expenditures, and changes in fund balance - budget (GNAP basis) and actual - governmental fund type - General Fund	5
Comparative statement of revenues, expenses and changes in retained savings - Internal Service Fund - Group Self-Insurance	6
Comparative statement of cash flows - Internal Service Fund - Group Self-Insurance	7
Notes to financial statements	8-16
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	20
Statement of revenues compared to budget (GNAP basis)	21-22
Statement of expenditures compared to budget (GNAP basis)	23-25
Internal Service Fund:	
Group self-insurance fund -	
Comparative balance sheet	27
Comparative statement of revenues, expenses, and changes in retained savings	28
Comparative statement of cash flows	29
Fiduciary Fund Type - Agency Funds:	
Combining balance sheet	31
Combining statement of changes in assets and liabilities	32
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Internal Control Structure Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards	36-38

Independent Auditor's Report on Compliance Based
on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards

24

OTHER SUPPLEMENTARY INFORMATION

Combined schedule of interest-bearing deposits - all
funds

25

LIABILITIES BASED ON DEBT
 Subsequent to 1990

Continued to same sheet - All Debt Types and account groups
 June 30, 1990

	Commercial Debt Type		Proprietary Debt Type		Mortgage Debt Type		Other Debt Type		Total	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
DEBT										
Debt-type bearing deposits	1,200	20.7%	1,200	20.7%	-	-	-	-	1,200	20.7%
REVENUE	1,000,000	100.0%	1,000,000	100.0%	-	-	-	-	1,000,000	100.0%
Accounts receivable	100,000	10.0%	100,000	10.0%	-	-	-	-	100,000	10.0%
Inventory	50,000	5.0%	50,000	5.0%	-	-	-	-	50,000	5.0%
Prepaid expenses	25,000	2.5%	25,000	2.5%	-	-	-	-	25,000	2.5%
Other assets	100,000	10.0%	100,000	10.0%	-	-	-	-	100,000	10.0%
Total	1,275,000	127.5%	1,275,000	127.5%	-	-	-	-	1,275,000	127.5%
Accounts to be provided for retirement of long-term obligations										
Long-term debt	1,000,000	100.0%	1,000,000	100.0%	-	-	-	-	1,000,000	100.0%
Other liabilities	275,000	27.5%	275,000	27.5%	-	-	-	-	275,000	27.5%
Total	1,275,000	127.5%	1,275,000	127.5%	-	-	-	-	1,275,000	127.5%
LIABILITIES, NET DEBT AND OTHER CREDITS										
LIABILITIES										
Accounts payable	100,000	10.0%	100,000	10.0%	-	-	-	-	100,000	10.0%
Accrued liabilities	50,000	5.0%	50,000	5.0%	-	-	-	-	50,000	5.0%
Other liabilities	100,000	10.0%	100,000	10.0%	-	-	-	-	100,000	10.0%
Long-term debt	1,000,000	100.0%	1,000,000	100.0%	-	-	-	-	1,000,000	100.0%
Other liabilities	275,000	27.5%	275,000	27.5%	-	-	-	-	275,000	27.5%
Total	1,525,000	152.5%	1,525,000	152.5%	-	-	-	-	1,525,000	152.5%
Other assets										
Accounts receivable	100,000	10.0%	100,000	10.0%	-	-	-	-	100,000	10.0%
Inventory	50,000	5.0%	50,000	5.0%	-	-	-	-	50,000	5.0%
Prepaid expenses	25,000	2.5%	25,000	2.5%	-	-	-	-	25,000	2.5%
Other assets	100,000	10.0%	100,000	10.0%	-	-	-	-	100,000	10.0%
Total	300,000	30.0%	300,000	30.0%	-	-	-	-	300,000	30.0%
LIABILITIES, NET DEBT AND OTHER CREDITS										
LIABILITIES										
Accounts payable	100,000	10.0%	100,000	10.0%	-	-	-	-	100,000	10.0%
Accrued liabilities	50,000	5.0%	50,000	5.0%	-	-	-	-	50,000	5.0%
Other liabilities	100,000	10.0%	100,000	10.0%	-	-	-	-	100,000	10.0%
Long-term debt	1,000,000	100.0%	1,000,000	100.0%	-	-	-	-	1,000,000	100.0%
Other liabilities	275,000	27.5%	275,000	27.5%	-	-	-	-	275,000	27.5%
Total	1,525,000	152.5%	1,525,000	152.5%	-	-	-	-	1,525,000	152.5%
Other assets										
Accounts receivable	100,000	10.0%	100,000	10.0%	-	-	-	-	100,000	10.0%
Inventory	50,000	5.0%	50,000	5.0%	-	-	-	-	50,000	5.0%
Prepaid expenses	25,000	2.5%	25,000	2.5%	-	-	-	-	25,000	2.5%
Other assets	100,000	10.0%	100,000	10.0%	-	-	-	-	100,000	10.0%
Total	300,000	30.0%	300,000	30.0%	-	-	-	-	300,000	30.0%

The accompanying notes are an integral part of this statement.

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

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Lafayette Parish Clerk of Court.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
December 3, 1994

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

The account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

G. Statement of Cash Flows

For the purpose of the statement of cash flows, the Internal Service Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

H. Bad Debt

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), an allowance for uncollectible amounts receivable was made due to immateriality at June 30, 1984.

I. Vacation and Personal Leave

Employees of the Clerk of Court's office earn 10 to 20 days of vacation leave each year depending on length of service. In addition, employees earn 12 days of personal leave each year. Vacation leave must be used in the year earned. Upon resignation or retirement, employees may, at the discretion of the Clerk, be paid for unused vacation leave at the employee's current rate of pay. Personal leave may be accumulated to a maximum of 90 days and carried over to succeeding years. Employees are paid for unused personal leave upon termination or retirement. At June 30, 1984, the Clerk of Court has accrued vested leave benefits as required to be reported in accordance with GASB statement No. 18, "Accounting for Compensated Absences".

J. Inventory

Inventory in the Clerk's General Fund consist of copies of historical books produced and published by the Clerk for sale to the general public. The books are recorded at cost which is lower than market at June 30, 1984.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

K. Fund Equity

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

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

L. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Clerk of Court as an extension of formal budgetary integration in the funds.

M. Past-Retirement Health Care and Life Insurance Benefits

The Clerk of Court has an established policy regarding the payment of costs of providing continuing health care and life insurance benefits for its retired employees.

N. Memorandum Only - Total Columns

Total columns on financial 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 in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(K) Cash and Interest-Bearing Deposits

Under state law, the Clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk may invest in United States bonds, treasury notes, or participation and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1996, the Clerk of Court has cash and cash equivalents (bank balances) totaling \$3,068,893 as follows:

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

The Clerk of Court's records are maintained on a cash basis of accounting. However, the funds as reported in the accompanying financial statements have been converted to a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

These revenues susceptible to accrual are recordings, cancellations, mortgage certificates, certified copies, small attendance, interest earned on interest-bearing deposits, and criminal costs.

Substantially all other revenues are recorded when received.

D. Budgetary Accounting

A budget for the General Fund is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or as amended by the Clerk of Court. All budgetary appropriations lapse at the end of each fiscal year.

E. Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the General Fund. General fixed assets provided by the parish council 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 historical cost if historical cost is not available. Estimated amounts are immaterial in relation to total fixed assets.

Long-term liabilities directly associated with and expected to be paid from the General Fund with current available resources are accounted for in the General Fund. All other long-term liabilities are accounted for in the general long-term debt account group.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(5) General Fixed Assets

A summary of changes in general fixed assets follows:

	Furniture, Fixtures and Equipment	Accumulation	Total Equipment
Balance, July 1, 1993	\$2,157,979	\$57,430	\$2,215,409
Additions	187,843	-	187,843
Deletions	<u>(112,802)</u>	<u>-</u>	<u>(112,802)</u>
Balance, June 30, 1994	<u>\$2,232,820</u>	<u>\$57,430</u>	<u>\$2,290,250</u>

In 1989, the Clerk of Court completed a project to renovate the first, second and third floors of the Courthouse. The total cost of the facility renovation was approximately \$1,500,000. All movable items included in the renovation and belonging to or controlled by the Clerk of Court are inventoried and included in the general fixed asset group of the Clerk of Court. Immovable items, such as building renovations, belong to the Lafayette Parish Government and are therefore not included in the general fixed asset account group.

(6) Pension Plan

Plan Description. The Lafayette Parish Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1821 - 1828 to provide retirement, disability and survivor benefits to members throughout the State of Louisiana. The Clerk of Court Retirement and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 11743 Bayou Rouge Ave., Suite 9-1, Baton Rouge, Louisiana 70816.

Funding Policy. Plan members are required to contribute 8.25% of their annual covered salary and the Lafayette Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5% of annual covered payroll. The contribution requirements of plan members and the Lafayette Parish Clerk of Court are established and may be amended by the Clerk of Court Retirement and Relief Fund. The Lafayette Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 1990, 1993, and 1994 were \$127,726, \$287,866 and \$167,451, respectively.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(3) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	June 30, 1994			Unsettled Deposits at End of Year
	Unsettled Deposits at Beginning of Year	Additions	Reductions	
Agency Funds:				
Advance Deposit I	\$ 50,228	\$ 2,282	\$ 2,026	\$ 50,484
Advance Deposit II	2,376,228	1,282,224	2,287,708	2,370,744
Registry of Court	1,231,893	1,295,256	1,229,944	1,297,205
Election Qualifying		28,827	26,812	
Totals	\$3,510,413	\$4,705,459	\$4,704,530	\$3,511,352

(4) Risk Management - Group Self-Insurance Hospitalization

On July 1, 1992, the Clerk established a limited risk management program for group hospitalization insurance. Premiums are paid into the Group Self-Insurance Fund by the General Fund and funds are available to pay claims, claim reserves and administrative costs of the program. The Clerk has contracted Self-Insurance Administrators, Inc. to act as the third party administrator for the program. An excess of average insurance policy covers individual claims in excess of \$20,000 per year and \$1,000,000 per lifetime. During the fiscal year ended June 30, 1994, a total of \$463,173 in premiums were paid by the General Fund and employees of the Clerk. Interfund premiums are set to cover the maximum exposure to the program in a fiscal year and are reported as quasi-internal in interfund transactions. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The Clerk currently does not disclose its claims liabilities. Changes in the claims liability are as follows:

	Beginning of Fiscal Year Liabilities	Claims and Changes in Reserves	Benefit Payments and Claims	Balance at Fiscal Year End
1991 - 1994	\$ 4,200	\$284,804	\$274,029	\$28,975
1994 - 1995	\$28,975	\$342,899	\$349,325	\$22,549
1995 - 1996	\$22,549	\$342,755	\$342,784	\$22,520

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(7) Changes in Several Long-Term Obligations

During the year ended June 30, 1994, the following changes occurred in liabilities reported in the long-term debt account group:

Accrued compensated absences payable, June 30, 1993	\$243,454
Current year activity:	
Increase in accrued compensated absences	<u>16,323</u>
Accrued compensated absences payable, June 30, 1994	<u>\$259,777</u>

(8) Expenditures of the Clerk of Court Paid by the Lafayette Parish Government

The Clerk's office is located in the Lafayette Parish Courthouse. The upkeep and maintenance of the courthouse is paid by the Lafayette Parish Government. These expenditures are not reflected in the accompanying financial statements.

Income relating to court reporting attendance and maintenance agreements required to be paid by the Lafayette Parish Government are reported as revenues. During the years ended June 30, 1994 and 1993, the required payments by the Lafayette Parish Government were waived by the Lafayette Parish Clerk of Court and are reflected as appropriation expenditures.

(9) LIABILITIES

As June 30, 1994, the Clerk of Court is involved in several lawsuits claiming damages. In the opinion of the Clerk of Court's legal counsel, resolution of these lawsuits will not create a liability to the Clerk of Court in excess of insurance coverage.

SUPPLEMENTAL INFORMATION

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Comparative Statement of Revenue, Expense and Changes in Retained Earnings
Proprietary Fund Type
Internal Service Fund - Group Self-Insurance Fund
Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenue:		
Employer contributions	\$376,500	\$371,667
Employee contributions	<u>86,618</u>	<u>82,633</u>
Total operating income	<u>463,118</u>	<u>454,300</u>
Operating expenses:		
Administrative fees	18,738	20,196
Insurance premiums	101,018	106,375
Medical claims	343,784	308,333
Other	<u>-</u>	<u>21</u>
Total operating expenses	<u>463,540</u>	<u>435,025</u>
Operating income (loss)	(322)	39,275
Nonoperating income:		
Interest revenue	<u>8,953</u>	<u>31,877</u>
Net income	8,631	71,152
Retained earnings, beginning	<u>326,560</u>	<u>188,516</u>
Retained earnings, ending	<u>\$335,191</u>	<u>\$259,668</u>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Comparative Statement of Cash Flows
Proprietary Fund Type
Internal Service Fund - Group Life-Insurance Fund
Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Cash flows from operating activities:		
Operating income (loss):	\$ (1357)	\$ 16,262
Adjustments to reconcile operating income to net cash provided by operating activities -		
Changes in assets and liabilities:		
Decrease (increase) in receivables	(6,180)	15,460
(Decrease) in claims payable	(38)	(138)
Net cash provided (used) by operating activities	<u>10,217</u>	<u>18,486</u>
Cash provided (used) by operating activities	(8,573)	31,769
Cash flows from investing activities:		
Interest on interest-bearing deposits	<u>8,951</u>	<u>11,877</u>
Increase in cash and cash equivalents	3,180	42,848
Cash and cash equivalents, beginning of year	<u>283,836</u>	<u>200,298</u>
Cash and cash equivalents, end of year	<u>\$287,216</u>	<u>\$243,146</u>

The accompanying notes are an integral part of this statement.

FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

INTERNAL CONTROL AND COMPLIANCE

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
Internal Service Fund
Group Self-Insurance Fund

Comparative Balance Sheet
June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
ASSETS		
Current assets:		
Interest-bearing deposits	\$247,218	\$145,806
Stop-loss insurance policy receivable	<u>13,169</u>	<u>30,873</u>
Total assets	<u>\$260,387</u>	<u>\$176,679</u>
LIABILITIES AND FUND EQUITY		
Current liabilities:		
Claims payable	\$ 28,224	\$ 28,224
Fund equity:		
Retained earnings -		
Unreserved, undesignated	<u>216,156</u>	<u>120,231</u>
Total liabilities and fund equity	<u>\$244,380</u>	<u>\$148,455</u>

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION IN COMMONWEALTH OF MISSISSIPPI

1115 Main Street
P.O. Box 1000
Baton Rouge, Louisiana 70801
Telephone: (504) 383-1111
Telex: 504000
Cable: 504000

MEMO

Pages 10 through 120 1990

Independent Auditor's Report on Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

1115 Main Street
P.O. Box 1000
Baton Rouge, Louisiana 70801
Telephone: (504) 383-1111
Telex: 504000
Cable: 504000

Page

101 through 102
103 through 104
105 through 106

107 through 108
109 through 110
111 through 112

113 through 114
115 through 116

117 through 118
119 through 120

121 through 122
123 through 124

125 through 126
127 through 128

129 through 130
131 through 132

133 through 134
135 through 136

The Honorable D. C. Ben Guillot
Lafayette Parish Clerk of Court
Lafayette, Louisiana

We have audited the general purpose financial statements of the Lafayette Parish Clerk of Court, a component unit of the Lafayette Parish Government, as of and for the year ended June 30, 1990, and have issued our report thereon dated December 5, 1990.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

The Lafayette Parish Clerk of Court is responsible for establishing and maintaining an internal control structure. In fulfilling that responsibility, estimates and judgments 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 the administration with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, 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.

In planning and performing our audit of the general purpose financial statements of the Lafayette Parish Clerk of Court, for the year ended June 30, 1990, 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 assurance on the internal control structure. Accordingly, we do not express such an opinion.

MEMBER OF
SERVICES NETWORK OF
MEMBERSHIP ACCOUNTANTS
AND CPAs

LIBRARY STATE OF ILLINOIS
 UNIVERSITY, URBANA

Comparing treatment of charges to assets and liabilities
 Year ended June 30, 1968
 with comparative notes for year ended June 30, 1965

ASSETS

General-reading books etc., beginning of year				
Additional				
Gifts and purchases				
Deposits per count order		5,495.76		
Interest earned on General Fund	6.75	6.87		
Realizing fees				
Total additions	<u>6.75</u>	<u>5,502.63</u>		
Total	3,538	5,508.66	5,455.58	35,812.81

Liabilities

Library funds transferred to General Fund				
Refunds to Illinois		1,795.26		
Other	86	89,402		
General account transferred to General Fund	1,286	40,738		
University State Library fees		5,005		
Other State fees		29,476		
Other funds for count order		9,476		
Total liabilities	<u>3,258</u>	<u>1,059,282</u>	<u>1,028,264</u>	<u>25,221</u>
General-reading deposits, end of year	89,275	8,247,780	91,899,477	9,541,078

LIABILITIES

Due to Illinois and others, beginning of year				
Liabilities				
Endowments				
Due to Illinois and others, end of year				

Balance				
RECEIPTS				
Library				
State				
Other				
Total	50,528	6,538,228	6,433,881	65,111,612
Balance				
EXPENDITURES				
Library				
State				
Other				
Total	50,528	6,538,228	6,433,881	65,111,612

LAKECHARLES MARINE CLUB OF COAST
LAKECHARLES, LOUISIANA
Agency Funds

Comparative Balance Sheet
June 30, 1998
With Comparative Totals For June 30, 1995

ASSETS

Interest-Bearing Deposits

LIABILITIES

Due to Directors and Others

	Advances Received	Advances Received	Registry of Credit	Totals	
	I	II		1998	1995
	<u>909,378</u>	<u>\$1,367,360</u>	<u>\$1,099,213</u>	<u>\$3,376,051</u>	<u>\$3,518,418</u>
	<u>909,378</u>	<u>\$1,367,360</u>	<u>\$1,099,213</u>	<u>\$3,376,051</u>	<u>\$3,518,418</u>

AGENCY FUNDS

Advance Deposit Funds - The Advance Deposit Funds I and II, as provided by Louisiana Revised Statute 13:843, are used to account 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 13:435, is used to account for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

Election Qualifying Fund - The Election Qualifying Fund is used to account for funds collected from individuals qualifying to run for political office and remitted to the appropriate governmental bodies or political committees.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (BAP Basis) and Actual
Governmental Fund Type - General Fund
Year Ended June 30, 1995
With Comparative Actual Accounts for Year Ended June 30, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 42,580	\$ 44,855	\$ 2,275	\$ 42,848
Fees, charges and commissions -				
Court costs, fees and charges	189,320	138,358	27,278	126,278
Fees for recording legal documents	2,712,250	2,788,883	76,633	2,850,429
Fees for certified copies	188,800	186,868	1,932	279,928
Miscellaneous	182,100	888,883	67,383	356,488
Total revenues	<u>3,315,050</u>	<u>3,887,887</u>	<u>572,563</u>	<u>3,863,987</u>
Expenditures:				
Current -				
Personnel services and related benefits	2,712,275	2,725,399	(13,124)	2,688,675
Operating services	613,413	642,568	(29,155)	675,157
Material and supplies	318,473	303,353	15,120	389,328
Appropriations to Lafayette Parish Government	162,780	168,079	(5,299)	163,046
Capital outlay	40,000	107,084	(67,084)	189,320
Total expenditures	<u>3,946,941</u>	<u>3,952,583</u>	<u>(6,642)</u>	<u>3,795,526</u>
Efficiency of revenues over expenditures	(361,891)	(328,342)	33,549	(328,991)
Fund balance, beginning of year	<u>1,328,603</u>	<u>1,328,603</u>	-----	<u>1,328,385</u>
Fund balance, end of year	<u>\$1,607,808</u>	<u>\$1,100,201</u>	<u>\$ 507,607</u>	<u>\$1,398,480</u>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
Internal Service Fund
Group Self-Insurance Fund

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings
Years Ended June 30, 1994 and 1993

	1994	1993
Operating revenues:		
Employer contributions	\$378,503	\$273,687
Employee contributions	<u>88,870</u>	<u>82,435</u>
Total operating revenue	<u>\$467,373</u>	<u>\$356,122</u>
Operating expenses:		
Administrative fees	18,728	22,298
Sickness premiums	502,018	186,375
Medical claims	342,784	388,333
Other	-	21
Total operating expenses	<u>\$863,530</u>	<u>\$597,027</u>
Operating Income (Loss)	(396,157)	16,867
Nonoperating revenues:		
Interest income	<u>9,353</u>	<u>11,827</u>
Net income	9,396	28,044
Retained earnings, beginning	<u>228,380</u>	<u>288,318</u>
Retained earnings, ending	<u>\$136,526</u>	<u>\$126,569</u>

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
Internal Service Fund
Group Self-Insurance Fund

Comparative Statement of Cash Flows
Years Ended June 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Cash flows from operating activities:		
Operating Income (Loss)	\$ 1,337	\$ 14,782
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in assets and liabilities:		
Decrease (increase) in receivables	(6,887)	19,640
Decrease in claims payable	295	1838
Net cash provided (used) by operating activities	<u>(5,255)</u>	<u>14,882</u>
Cash provided (used) by operating activities	(5,273)	31,269
Cash flows from investing activities:		
Interest on interest-bearing deposits	<u>9,893</u>	<u>31,873</u>
Increase in cash and cash equivalents	3,389	62,844
Cash and cash equivalents, beginning of year	<u>261,814</u>	<u>280,598</u>
Cash and cash equivalents, end of year	<u>\$265,203</u>	<u>\$283,814</u>

RECEIVED
LEGISLATIVE ADVISOR
FEBRU 23 09 9:43



LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Financial Report

Years Ended June 30, 1996 and 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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 FEB 6 1997