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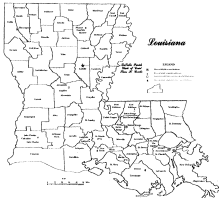
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**LASALLE PARISH CLERK OF COURT**  
Jura, Louisiana  
Component Unit Financial Statements  
As of and for the Two Years  
Ended June 30, 1997 and June 30, 1998  
With Supplemental Information

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally and other appropriate public officials. This 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 8 2002

LASALLE PARISH CLERK OF COURT  
JEFFA, LOUISIANA



\* 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 conveyances, mortgages, and other acts, and the other

**LASALLE PARISH CLERK OF COURT**  
*Jana, Louisiana*

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

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**INDEPENDENT AUDITOR'S REPORT ON GOVERNMENT UNIT  
FINANCIAL STATEMENTS**

Honorable Steve E. Cooks  
Lafayette Parish Clerk of Court  
Jena, Louisiana

I have audited the accompanying component unit financial statements of the Lafayette Parish Clerk of Court, Louisiana as of and for the two years ended June 30, 1998 and June 30, 1997 as listed in the table of contents. These financial statements are the responsibility of the management of the Lafayette 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 Lafayette Parish Clerk of Court as of June 30, 1998 and June 30, 1997, 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 purpose of additional analysis and are not a required part of the general purpose financial statements of the Lafayette 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 B. Vercher

August 21, 1998  
Jena, 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**

Honorable Steve R. Crouse  
LaSalle Parish Clerk of Court  
Jena, Louisiana

I have audited the component unit financial statements of the LaSalle Parish Clerk of Court Jena, Louisiana as of and for the two years ended June 30, 1998 and June 30, 1997 and have issued my report thereon dated August 21, 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 LaSalle Parish Clerk of Court, Jena, Louisiana's component unit financial statements are free of material misstatements, 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 statements 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 follows and as discussed in "Management Letter Comments":

1998.D Expenditures exceeded Budget in 1997 by more than 5 %.

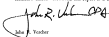
**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered LaSalle Parish Clerk of Court, Jena, 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.

However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters arising in my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect LaSalle Parish Clerk of Court, Jena, Louisiana's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Management Letter Comments, Comment No. 1998.C Concerning Recording Retains.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe none of the reportable conditions described above is a material weakness.

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



John R. Teacher

Area, Louisiana  
August 31, 1998

**COMPONENT UNIT FINANCIAL STATEMENTS**

**LASALLE PARISH CLERK OF COURT  
JENA, LOUISIANA  
ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, June 30, 1998

ASSETS	ACCOUNT GROUPS				TOTAL (DIFFERENCE) ONLY
	GOVERNMENTAL FUND GENERAL FUND	FIDUCIARY FUND - AGENCY FUND	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	
Cash and Cash Equivalents	\$ 71,448	\$ 154,700	\$ -0-	\$ -0-	\$ 326,148
Investments	-0-	81,243	-0-	-0-	81,243
Accounts Receivable	1,808	-0-	-0-	-0-	1,808
Due From Other Funds	11,105	115	-0-	-0-	11,220
Office Furnishings and Equipment	-0-	-0-	188,382	-0-	188,382
Amount to Be Provided from General Fund	-0-	-0-	-0-	43,594	43,594
	*****	*****	*****	*****	*****
<b>TOTAL ASSETS</b>	<b>\$ 84,461</b>	<b>\$ 318,948</b>	<b>\$ 188,382</b>	<b>\$ 43,594</b>	<b>\$ 625,385</b>
	*****	*****	*****	*****	*****
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 4,548	\$ -0-	\$ -0-	\$ -0-	\$ 4,548
Payroll Taxes Payable	842	-0-	-0-	-0-	842
Due to Other Funds	115	-0-	-0-	-0-	115
Unsettled Deposits	-0-	318,860	-0-	-0-	318,860
Capital Lease Payable	-0-	-0-	-0-	43,594	43,594
	*****	*****	*****	*****	*****
<b>Total Liabilities</b>	<b>\$ 5,405</b>	<b>\$ 318,860</b>	<b>\$ -0-</b>	<b>\$ 43,594</b>	<b>\$ 367,859</b>
	*****	*****	*****	*****	*****
<b>Fund Equity:</b>					
Investment in General Fixed Assets	\$ -0-	\$ -0-	\$ 188,382	\$ -0-	\$ 188,382
Fund Balance Unassigned- Unencumbered	79,104	-0-	-0-	-0-	79,104
	*****	*****	*****	*****	*****
<b>Total Fund Equity</b>	<b>\$ 79,104</b>	<b>\$ -0-</b>	<b>\$ 188,382</b>	<b>\$ -0-</b>	<b>\$ 267,486</b>
	*****	*****	*****	*****	*****
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 84,461</b>	<b>\$ 318,948</b>	<b>\$ 188,382</b>	<b>\$ 43,594</b>	<b>\$ 625,385</b>
	*****	*****	*****	*****	*****

The accompanying notes are an integral part of this statement.



**LASALLE PARISH CLERK OF COURT  
JEFFA, LOUISIANA  
ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, June 30, 1997

	ACCOUNT GROUPS				TOTAL (EXHIBITION) (DOLLAR)
	GOVERNMENTAL FUNDS GENERAL FUNDS	FINANCIAL FUNDS - AGENCY FUNDS	GENERAL		
			FUNDS ASSETS	GENERAL, LONG-TERM DEBT	
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 0-	\$ 410,700	\$ 0-	\$ 0-	\$ 410,700
Investments	0-	81,814	0-	0-	81,814
Accounts Receivable	11,948	0-	0-	0-	11,948
Due From Other Funds	0-	115	0-	0-	115
Office Furnishings and Equipment	0-	0-	160,843	0-	160,843
Amount to be Received from General Fund	0-	0-	0-	11,084	11,084
	-----	-----	-----	-----	-----
<b>TOTAL ASSETS</b>	<b>\$ 11,948</b>	<b>\$ 472,514</b>	<b>\$ 160,843</b>	<b>\$ 11,084</b>	<b>\$ 656,389</b>
	-----	-----	-----	-----	-----
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 11,000	\$ 0-	\$ 0-	\$ 0-	\$ 11,000
Cash Overdraft	1,718	0-	0-	0-	1,718
Payroll Taxes Payable	718	0-	0-	0-	718
Due to Other Funds	115	0-	0-	0-	115
Unapplied Deposits	0-	472,514	0-	0-	472,514
Capital Lease Payable	0-	0-	0-	11,084	11,084
	-----	-----	-----	-----	-----
<b>TOTAL LIABILITIES</b>	<b>\$ 13,541</b>	<b>\$ 472,514</b>	<b>\$ 0-</b>	<b>\$ 11,084</b>	<b>\$ 627,139</b>
	-----	-----	-----	-----	-----
<b>Fund Equity:</b>					
Investment in General Fund Assets	\$ 0-	\$ 0-	\$ 160,843	\$ 0-	\$ 160,843
Fund Balance					
Committed					
Undesignated	18,114	0-	0-	0-	18,114
	-----	-----	-----	-----	-----
<b>TOTAL Fund Equity</b>	<b>\$ 18,114</b>	<b>\$ 0-</b>	<b>\$ 160,843</b>	<b>\$ 0-</b>	<b>\$ 178,957</b>
	-----	-----	-----	-----	-----
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 11,948</b>	<b>\$ 472,514</b>	<b>\$ 160,843</b>	<b>\$ 11,084</b>	<b>\$ 656,389</b>
	-----	-----	-----	-----	-----

The accompanying notes are an integral part of this statement.

**LASALLE PARISH CLERK OF COURT  
JEVA, 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, 1998**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Marriage Licenses, Permits, Fees,	\$ 400,000	\$ 400,376	\$ (624)
Charges, Commissions for Services and Miscellaneous Income	-----	-----	-----
Total Revenues	<u>\$ 400,000</u>	<u>\$ 400,376</u>	<u>\$ (624)</u>
<b>EXPENDITURES</b>			
<b>General Government:</b>			
Personnel Services and			
Related Benefits	\$ 238,941	\$ 245,578	\$ (6,637)
Operating Services and Supplies	188,347	178,974	19,373
Other Services & Expenditures	3,123	88	3,035
Debt Service	1,571	14,302	(12,731)
Total Expenditures	<u>\$ 432,482</u>	<u>\$ 440,242</u>	<u>\$ (7,760)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>			
BEFORE OTHER FINANCING SOURCES AND USES	\$ (32,482)	\$ (39,866)	\$ (7,384)
<b>Other Financing Sources and Uses:</b>			
Capital Purchases	-0-	(24,432)	(24,432)
Grants	-0-	73,164	73,164
Loans	-----	(79,605)	(79,605)
<b>EXCESS OF REVENUES OVER EXPENDITURES AFTER OTHER FINANCING SOURCES AND USES</b>			
	<u>\$ (32,482)</u>	<u>\$ (31,933)</u>	<u>\$ (549)</u>
FUND BALANCE AT BEGINNING OF YEAR	\$ -----	\$ (5,134)	\$ (5,134)
FUND BALANCE AT END OF YEAR	<u>\$ (32,482)</u>	<u>\$ (5,388)</u>	<u>\$ (27,096)</u>

The accompanying notes are an integral part of this statement.

**LASALLE PARISH CLERK OF COURT  
JENA, LOUISIANA  
GOVERNMENTAL FUNDS - GENERAL FUND**

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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>UNCLASSIFIED UNAVAILABLE (UNRECOVERABLE)</u>
<b>REVENUES</b>			
Marriage Licenses, Permits, Fees Charges, Commissions for Services And Miscellaneous Income	\$ 214,500	\$ 215,420	\$ 21,440
Total Revenues	\$ 214,500	\$ 215,420	\$ 21,440
<b>EXPENDITURES</b>			
<b>General Government:</b>			
Personnel Services and Related Benefits	\$ 208,500	\$ 208,720	\$ 8,440
Operating Services and Supplies	71,000	106,700	135,820
Other Services & Expenditures	8,300	80	5,200
Debt Service	-----	14,420	136,520
Total Expenditures	\$ 288,400	\$ 342,480	\$ 186,980
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>			
BEFORE OTHER FINANCING SOURCES AND USES	\$ (73,900)	\$ (127,060)	\$ (165,540)
<b>Other Financing Sources and Uses:</b>			
Capital Loans	-----	(310)	(310)
Capital Purchases	-----	47,100	147,300
Proceeds from Sale of Assets	-----	23,200	29,800
Loss	-----	7,000	(7,000)
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>			
AFTER OTHER FINANCING SOURCES AND USES	\$ (73,900)	\$ (112,280)	\$ (126,050)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			
	\$ 100	\$ 6,170	\$ 6,370
<b>FUND BALANCE AT END OF YEAR</b>			
	\$ 8,742	\$ 26,310	\$ (119,680)

The accompanying notes are an integral part of this statement.

Notes  
to the  
Financial Statements

LAFOLLE PARISH CLERK OF COURT  
BINA, LOUISIANA

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves to the officials rotary public, the records of corporations, mortgages, and other acts, and has other duties and powers provided by law. The clerk of Court is elected for a four year term.

In April of 1988, the Financial Accounting Foundation established the Governmental Accounting Standards Board GASB to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a codification of governmental accounting and financial reporting standards (1988). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Clerk of Court includes all funds, account groups, activities, or entities, 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. Since 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 annual budget, and title to real property is in the name of the police jury, the Lafolle Parish Clerk of Court is considered a component unit of the Lafolle Parish Police Jury. Certain units of local government over which the Clerk of Court exercises an 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.

4. 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 for with a separate set of self-balancing accounts that comprises 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:

General Fund

The General Fund, as provided by Louisiana Revised Statute 18701, 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.

LASALLE PARISH CLERK OF COURT  
JENA, LOUISIANA

Notes to the Financial Statements (Continued)

**AGENCY FUNDS**

The Advance Deposit, Registry of Court Agency Funds and Registry Fund accounts for assets held as an agent for others. Agency Funds are considered in nature, though legal liability and do not involve measurement of results of operations.

**B. GENERAL FIXED ASSETS AND  
LONG-TERM OBLIGATIONS**

Fixed assets and long-term obligations used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, and the general long-term debt account group, respectively, rather than in the governmental funds. General fixed assets provided by the parish police jury are not recorded within the Clerk's general fixed assets account group. Fixed assets obtained after April 1998 are valued at actual historical cost. Fixed assets obtained prior to that date are valued at estimated cost. Of the \$186,992 in general fixed assets as June 30, 1998, \$147,190 or 78 percent are valued at actual historical cost and \$48,802 or 26 percent are valued at estimated cost. No depreciation has been provided on general fixed assets. The account group is not a fund. It is concerned only with the measurement of results of operations.

**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 basis applied. The General Fund is accounted for using a flow of current financial resources measurement basis. The accompanying component unit financial statements, with the exception of Agency Funds, have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

**Revenues**

Marriage Licenses, fees, charges, and commissions for services are recorded in the two years 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.

LASALLE PARISH CLERK OF COURT  
JEFFA, LOUISIANA

Notes to the Financial Statements (Continued)

Other Financing Sources and Expenditures

Proceeds from and expenditures for the capital leases are recognized when received or due or at other financing sources and expenditures.

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.

D. BUDGET PRACTICES

The administrative budget for the 1998 fiscal year was prepared on the modified accrual basis of accounting. All appropriations contained in the budget lapse at year end. The 1998 Budget was amended.

Incumbency accounting is not employed as management control device. Budget amounts included in the accompanying financial statements are those included in the original budget without amendment. There were no amendments during the two years.

E. CASH AND CASH EQUIVALENTS

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 or national banks having their principal offices in Louisiana. At June 30, 1998 the Clerk of Court has cash and cash equivalents (check balances) totaling \$399,511 as follows:

General Deposits	\$ 128,370
Time Deposits	... 271,141
Total	\$ 399,511

These deposits are stated at cost, which approximates market. Under state law, these deposits for the remaining bank balances must be covered 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. Deposit balances (bank balances) at June 30, 1998, \$429,179 and are fully covered by federal deposit insurance and pledges of securities as follows:

FEDC	\$ 280,000
U.S. Treasury Note	149,179
YSA funds	... 299,179
Total	\$ 528,358

**LASALLE PARISH CLERK OF COURT  
JEFFA, LOUISIANA**

**Notes to the Financial Statements (Continued)**

**F. VACATION AND SICK LEAVE**

Employees of the Clerk's office earn two weeks of vacation leave and five days of sick leave each two years. The leave must be used in the two years earned. There are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure to conform with generally accepted accounting principles.

**G. TOTAL COLUMN ON BALANCE SHEET**

The total column on the combined balance sheet is captioned Memorandum Only (inserted) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, July 1, 1996	\$ 134,844
Additions	47,157
Deletions	(10,292)
Balance, June 30, 1997	\$ 171,709
Additions	24,413
Deletions	-0-
Balance, June 30, 1998	\$ 196,122

**3. CHANGES IN GENERAL LONG-TERM DEBT**

A summary of changes in general long-term debt follows:

Balance July 1, 1996	\$ 2,428
Additions	22,488
Payments Made During Year	(12,442)
Balance, June 30, 1997	\$ 12,474
Additions	20,428
Payments Made During Year	(7,542)
Balance, June 30, 1998	\$ 25,360

The clerk's office has the following capital lease as of June 30, 1998:

<p>OMC lease for the purchase of 40 PCs originated on November 14, 1997 for \$20,400, payable in 60 monthly installments of \$407, interest at 7.5%.</p>	\$ 20,400
<p>Lease Equipment lease for 2 model 4720 copiers and 1 model 4725 copier originated November 1994 for \$13,189 payable in 60 monthly installments of \$294, interest at 11.4%</p>	38,810
<b>Total</b>	<b>\$ 59,210</b>



LASSALLE PARISH CLERK OF COURT  
JENA, LOUISIANA

Notes to the Financial Statements (Continued)

3. CHANGES IN GENERAL LONG-TERM DEBT - CONT'D

Redeemable service requirements for the next five two years with interest payments of \$9,225 are as follows:

1999	\$ 20,000
2000	20,000
2001	15,500
2002	5,400
2003	1,000
	-----
Total	\$ 62,900
	-----

4. PENSION PLAN

**Plan Description.** Substantially all employees of the LaSalle Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund System, contributing, nonemployer 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 the age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joint months that has produced 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 and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 31745 Boudinville Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504)293-3162.

**Funding Policy.** Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the LaSalle Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 13.00 percent of annual covered payroll. Contributions to the System also include a match 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 LaSalle Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:183, 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 LaSalle Parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1997, and 1998, were \$16,575, \$18,000, and \$14,252, respectively, equal to the required contribution for each year.

**LASALLE PARISH CLERK OF COURT  
BSSA, LOUISIANA**

**Notes to the Financial Statements (Continued)**

**5. RETIREMENT BENEFITS**

The LaSalle 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 LaSalle Parish Clerk of Court provides 100 percent of the cost of the monthly premiums for active employees and 50 percent 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. Total cost of these post-retirement benefits to the clerk's office during the two years was \$738k.

**6. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances follows:

	Advance Deposit Fund	Registry of Court Fund	Total
Balance, July 01, 1996	\$ 157,534	\$ 81,261	\$ 238,795
ADDITIONS	325,860	128,194	454,054
Subtractions	(178,840)	(1800)	(179,840)
Balance, June 30, 1997	\$ 284,554	\$ 210,589	\$ 495,143
ADDITIONS	128,948	11,893	140,841
Subtractions	(287,822)	(128,811)	(416,633)
Balance, June 30, 1998	\$ 225,680	\$ 93,671	\$ 319,351

**7. LITIGATION AND CLAIMS**

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

**8. EXPENDITURES OF THE CLERK OF COURT  
PAID BY THE PARISH POLICE JURY**

The Clerk of Court's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse are, as required by Louisiana law, paid by the LaSalle Parish Police Jury. These expenditures are not included in the accompanying financial statements.

**9. DEFICIT FUND BALANCE**

The general fund ended the fiscal year 6-30-97 with a \$ 63,1480 deficit fund balance. This was corrected in the fiscal year ended 6-30-98.

**10. ACCOUNTS PAID CLERK**

The clerk was paid \$24,580 salary, 10% expense and \$1,800 election pay for both 1997 and 1998.

**SUPPLEMENTAL INFORMATION  
STATEMENTS AND SCHEDULES**

LASALLE PARISH CLERK OF COURT  
JEFFA, LOUISIANA  
SUPPLEMENTAL INFORMATION STATEMENTS AND SCHEDULES  
As of and for the Two Years Ended June 30, 1990 and June 30, 1991

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13B92, 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 13A75, 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.

LASSALLE PARISH CLERK OF COURT  
JENA, LOUISIANA  
FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet, June 30, 1988

	ADVANCE DEPOSIT	RECEIVED OF COURT	TOTAL
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 101,488	\$ 78,213	\$ 179,701
Investments	48,000	2,143	50,143
Due from Salary Fund	-----	-----	-----
	-----	-----	-----
<b>TOTAL ASSETS</b>	<b>\$ 149,488</b>	<b>\$ 80,356</b>	<b>\$ 229,844</b>
<b>LIABILITIES</b>			
Unsettled Deposits	\$ 101,488	\$ 78,471	\$ 179,959
	-----	-----	-----
<b>TOTAL LIABILITIES</b>	<b>\$ 101,488</b>	<b>\$ 78,471</b>	<b>\$ 179,959</b>
	-----	-----	-----

LASSALLE PARISH CLERK OF COURT  
EPA, LOUISIANA  
FIDUCIARY FUNDS - AGENCY FUNDS

Cash/ing Balance Sheet, June 30, 1993

	AGENCY DEPOSIT	DEPOSIT OF COURT	TOTAL
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 299,340	\$ 210,400	\$ 409,740
Investments	80,000	1,000	81,000
Due from Salary Fund	-----0-	-----015	-----015
TOTAL ASSETS	\$ 389,340	\$ 211,400	\$ 600,740
<b>LIABILITIES</b>			
Respected Deposits	\$ 280,340	\$ 212,500	\$ 492,840
TOTAL LIABILITIES	\$ 280,340	\$ 212,500	\$ 492,840

**LASALLE PARISH CLERK OF COURT  
JENA, LOUISIANA  
FIDUCIARY FUNDS - AGENCY FUNDS**

**Schedule of Changes in Unvested Deposits  
For the Year Ended June 30, 1958**

	<u>REVENUE DEPOSIT</u>	<u>REGISTERED BY COURT</u>	<u>TOTAL</u>
UNVESTED DEPOSITS AT BEGINNING OF YEAR	\$ 248,345	\$ 212,589	\$ 460,934
<b>ADDITIONS</b>			
Deposits	512,500	31,000	543,500
Interest Earned on Investments	1,736	190	1,926
Total Additions	<u>\$ 514,236</u>	<u>\$ 31,190</u>	<u>\$ 545,426</u>
TOTAL	<u>\$ 762,581</u>	<u>\$ 243,779</u>	<u>\$ 1,006,360</u>
<b>DEDUCTIONS</b>			
Clerk's Costs Transferred to			
General Fund	\$ 216,000	\$ -0-	\$ 216,000
Settlement To Shigemas	28,410	224,300	252,710
Attorney, Guarino, and Heiny Fees	1,800	-0-	1,800
Witnesses, Appraisers, Auctioneers, Etc.	4,700	-0-	4,700
Shelley's Fees	4,810	-0-	4,810
Judges Fund	7,800	-0-	7,800
Court Cost	-0-	2,300	2,300
Other Deductions	1,300	-0-	1,300
Total Deductions	<u>\$ 257,020</u>	<u>\$ 224,300</u>	<u>\$ 481,320</u>
UNVESTED DEPOSITS AT END OF YEAR	<u>\$ 505,561</u>	<u>\$ 219,479</u>	<u>\$ 725,040</u>

**LASALLE PARISH CLERK OF COURT  
JENA, LOUISIANA  
FIDUCIARY FUNDS - AGENCY FUNDS**

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

	<u>APPROXIMATE</u> <u>DEPOSIT</u>	<u>REGISTERED</u> <u>OF COURT</u>	<u>TOTAL</u>
<b>UNVESTED DEPOSITS AT BEGINNING OF YEAR</b>	<b>\$ 227,500</b>	<b>\$ 81,281</b>	<b>\$ 308,781</b>
<b>ADDITIONS</b>			
Deposits	552,500	152,288	704,788
Interest Earned on Investments	3,000	0	3,000
<b>Total Additions</b>	<b>\$ 555,500</b>	<b>\$ 152,288</b>	<b>\$ 707,788</b>
<b>Total</b>	<b>\$ 783,000</b>	<b>\$ 233,569</b>	<b>\$ 1,016,569</b>
<b>DEDUCTIONS</b>			
Clerk's Costs (transferred to General Fund)	\$ 128,800	\$ -	\$ 128,800
Settlements To Litigants	28,500	0	28,500
Attorney, Curator, and Notary Fees	6,500	-	6,500
Witnesses, Appraisers, Reapers, Etc.	4,204	-	4,204
Court Expenses	200	-	200
Sherriff's Fees	1,304	-	1,304
Judge's Fund	4,413	-	4,413
Court Cost	200	-	200
Other Deductions	2,400	-	2,400
<b>Total Deductions</b>	<b>\$ 275,318</b>	<b>\$ -</b>	<b>\$ 275,318</b>
<b>UNVESTED DEPOSITS AT END OF YEAR</b>	<b>\$ 507,682</b>	<b>\$ 233,569</b>	<b>\$ 741,251</b>



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**MANAGEMENT LETTER**

I have audited the financial statements of LaSalle Parish Clerk of Court, Jena, Louisiana, as of and for the two-year period June 30, 1998 and June 30, 1999 and have issued my report, dated August 21, 1999. 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 part of my examination, I have issued my report on the financial statements, dated August 21, 1999, and my report on internal control and compliance with laws, regulations, and contracts, dated August 21, 1999.

During the course of my audit, I observed conditions and circumstances that may be improved. Below are situations that may be improved if any recommendations for improvement, and the Clerk's response.

**... CURRENT YEAR MANAGEMENT LETTER COMMENTS**

**1998.0 - BUDGETS (Compliance Finding)**

**Situation:** The Clerk overspent its general fund budget for the fiscal year ended June 30, 1999 by \$ 35,533 or 11.7% because revenues exceeded budget by \$ 21,681 or 3%. The Clerk's budget was not amended during the year to take its account an increase in revenue's and expenditures.

**Recommendation:** When revenues fall or more budgeted revenues or expenditures exceed the budget by 5% or more, the budget should be amended.

**Clerk's Response:** The Clerk began amending its budgets when actual expenditures exceed budgeted expenditures by more than 5% in its fiscal year ended 1998 and corrected the problem.

**1998.2 - ACCOUNTING REVENUE (Reportable Internal Control Finding)**

**Situation:** The Clerk's current computer system does not adequately breakdown the various classes or groups of revenue generated each month. This makes it difficult to report a breakdown in revenue generated each month and each year.

**Recommendation:** The Clerk should have its computer software consultants make changes in its current software to allow reporting and presentation of the Clerk's major sources of revenue.

**Clerk's Response:** The break-out of various classes of revenue generated into the Clerk's salary fund has been done for a very long time, however, the reporting mechanism was never completed due to a change in computer programmers. We have already begun to correct this deficiency and expect it to be completely operational within 30 days.

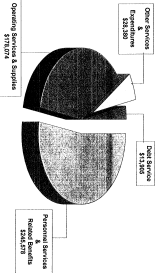
LASSALLE PARISH CLERK OF COURT  
JENA, LOUISIANA

SCHEDULE OF FIRM AUDIT FINDINGS  
AND CORRECTIVE ACTION PLAN  
For the Year Ended June 30, 1999

There were no prior year audit findings therefore there are no corrective action plans.

## GRAPHS

# LASALLE PARISH CLERK OF COURT GENERAL FUND EXPENDITURES 6-30-98



# LASALLE PARISH CLERK OF COURT GENERAL FUND EXPENDITURES 6-30-97

