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**CLAIBORNE PARISH CLERK OF COURT**  
Houma, Louisiana

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Three Years Ended**  
**June 30, 1998**  
**With Supplemental Information Schedules**

CLAYBORNE PARISH CLERK OF COURT  
Bossier, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended June 30, 1998  
With Supplemental Information Schedules

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CLAIBORNE PARISH CLERK OF COURT  
Houma, Louisiana  
Contents, June 30, 1998

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## Independent Auditor's Report

### CLAIBORNE PARISH CLERK OF COURT Houma, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Clerk of Court, a component unit of the Claiborne Parish Police Jury, as of June 30, 1988, and for each of the years in the two year period then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Claiborne Parish Clerk of Court's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Claiborne Parish Clerk of Court as of June 30, 1988, and the results of its operations for each of the two years in the two year period then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Claiborne 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 my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

VERNON R. CASON  
REGISTERED CERTIFIED  
PUBLIC ACCOUNTANT

OFFICE OF CLAUDINE  
SHERIDAN PARISH  
CLERK OF COURT

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CLAIBORNE PARISH CLERK OF COURT

Houma, Louisiana  
Independent Auditor's Report,  
June 30, 1998

In accordance with Governor Andrew Bonior's, I have also issued reports dated July 21, 1998, on my consideration of the Claiborne Parish Clerk of Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



West Monroe, Louisiana  
July 21, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**CLAIBORNE PARISH CLERK OF COURT**  
**Bossier, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Statement A

Continued Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	SPECIAL REVENUE FUND REPORTER FUND	PLANNED FUND TYPE AGENCY FUND	SECURITY GROUP - GENERAL FUND AGENCY	TOTAL (UNRECONCILED BALANCE)
<b>ASSETS</b>					
Cash and cash equivalents	\$27,155	\$00	\$603,388		\$630,543
Investments	45,000				45,000
Receivables	17,155				17,155
Due from Advance Deposit Fund	00				00
Office furnishings and equipment				\$300,975	\$300,975
<b>TOTAL ASSETS</b>	<b>\$75,310</b>	<b>\$00</b>	<b>\$603,388</b>	<b>\$300,975</b>	<b>\$1,179,673</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$150				\$150
Unsettled deposits due to:					
General Fund			\$100		\$100
Others			\$40,280		\$40,280
Compensated absences, payable	3,864				3,864
<b>Total Liabilities</b>	<b>4,114</b>	<b>\$000</b>	<b>\$40,380</b>	<b>\$40,280</b>	<b>\$44,774</b>
<b>Fund Equity:</b>					
Investment in general fund assets				\$300,975	\$300,975
Fund balance - unreserved - undesignated	\$70,414	\$000	\$563,008		\$733,524
<b>Total Fund Equity</b>	<b>\$70,414</b>	<b>\$000</b>	<b>\$563,008</b>	<b>\$300,975</b>	<b>\$1,179,673</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$75,310</b>	<b>\$000</b>	<b>\$603,388</b>	<b>\$300,975</b>	<b>\$1,179,673</b>

The accompanying notes are an integral part of this statement.

CLARIBRE PARISH CLERK OF COURT  
 Thibodaux, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL FUND AND  
 COURT REPORTER SPECIAL REVENUE FUND

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (GAAP Basis and Actual)  
 For the Year Ended June 30, 1998

	--GENERAL FUND--			COURT REPORTER --SPECIAL REVENUE FUND--		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Licenses and permits - marriage	\$1,000	\$1,000	\$000			
Intergovernmental revenues - state grants:						
Clerk's Supplemental Compensation Fund	\$0,000	\$1,310	\$000			
Louisiana Superior Court		\$6,479				
Fees, charges, and commissions for services:						
Court costs, fees, and charges	\$0,000	\$16,407	\$0,000	\$0,000	\$6,220	\$000
Fees for recording legal documents	\$00,000	\$70,360	\$0,000			
Charges for certified copies	\$0,000	\$1,000	\$1,000			
Other	\$0,000	\$6,454	\$0,000			
Use of money and property	\$0,000	\$0,000	\$0,000			
Total revenues	<u>\$00,000</u>	<u>\$95,150</u>	<u>\$95,150</u>	<u>\$0,000</u>	<u>\$6,220</u>	<u>\$000</u>
<b>EXPENDITURES</b>						
General government - judicial:						
Clerks:						
Personnel services and related benefits	\$05,000	\$69,258	\$600	\$3,000	\$7,590	(\$00)
Operating services	\$0,000	\$0,510	\$0,000	\$00	\$00	\$0
Materials and supplies	\$0,000	\$0,000	\$0,000			
Travel and other charges	\$0,000	\$1,000	\$1,000			
Capital outlay	\$0,000	\$0,000	(\$0,000)			
Total expenditures	<u>\$05,000</u>	<u>\$70,768</u>	<u>\$600</u>	<u>\$3,000</u>	<u>\$7,590</u>	<u>(\$00)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(\$05,000)</u>	<u>\$24,382</u>	<u>\$20,350</u>	<u>(\$000)</u>	<u>\$0,000</u>	<u>(\$000)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>\$00,000</u>	<u>\$00,000</u>	<u>\$0,000</u>	<u>\$00</u>	<u>\$00</u>	<u>(\$000)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$40,000</u>	<u>\$24,382</u>	<u>\$24,382</u>	<u>\$000</u>	<u>\$000</u>	<u>(\$000)</u>

The accompanying notes are an integral part of this statement.



**CLARKE PARISH CLERK OF COURT**  
 Houma, Louisiana  
**EXPERIMENTAL FUND TYPE - GENERAL FUND AND**  
**COURT REPORTER SPECIAL REVENUE FUND**

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balance - Budget  
 (GAAP Basis and Actual)  
 For the Year Ended June 30, 2011

	GENERAL FUND			COURT REPORTER SPECIAL REVENUE FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>REVENUES</b>						
License and private - marriage	\$1,000	\$1,000	\$0			
Intergovernmental revenues - state grants - Clerk's Supplemental Compensation Fund	0,000	10,000	1,000			
Fees, charges, and commissions for services:						
Court costs, fees, and charges	80,000	100,540	20,540	10,500	10,700	200
Fees for recording legal documents	60,000	100,540	40,540			
Charges for certified copies	50,000	80,600	30,600			
Other	20,000	32,000	12,000			
Use of money and property	10,000	17,110	7,110			
Total revenues	<u>240,000</u>	<u>347,890</u>	<u>107,890</u>	<u>10,500</u>	<u>10,700</u>	<u>200</u>
<b>EXPENDITURES</b>						
State government - judicial:						
Clerks:						
Personal services and related benefits	304,000	280,011	23,989	7,000	7,700	(710)
Operating services	34,000	37,714	3,714	800	800	0
Materials and supplies	77,000	10,000	67,000			
Travel and other charges	11,000	7,714	3,286			
Capital outlay	10,000	0	10,000			
Total expenditures	<u>436,000</u>	<u>335,439</u>	<u>100,561</u>	<u>7,800</u>	<u>8,500</u>	<u>(700)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(196,000)</u>	<u>112,451</u>	<u>303,451</u>	<u>10,000</u>	<u>10,000</u>	<u>NONE</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>0</u>	<u>112,451</u>	<u>112,451</u>	<u>110</u>	<u>110</u>	<u>0</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH CLERK OF COURT  
Houma, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1998

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 28 of the Louisiana Constitution of 1874, the 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. The clerk of court is elected for a term of four years.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne 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 the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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 the organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.

CLAIBORNE PARISH CLERK OF COURT  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

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 maintains and operates the parish courthouse in which the clerk of court's office is located and provides funds for equipment and furniture of the clerk of court's office, the clerk of court was determined to be a component unit of the Claiborne Parish Police Jury, the financial reporting entity. The 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 that governmental unit, or the other governmental units that comprise the financial reporting entity.

## B. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by aggregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk of court are described as follows:

**CLAYBORNE PARISH CLERK OF COURT**  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

**Governmental Fund Types:**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and is used to account for the operations of the clerk of court's office. The various fees and charges due to the clerk of court's office are accounted for in this fund. General operating expenditures are paid from this fund.

**Special Revenue - Court  
Reporter Fund**

The Court Reporter Fund is used by the clerk of court's office to account for fees earned by the court reporter and for expenditures for the court reporter's salary and commissions transferred to the General Fund.

**Fiduciary Fund Type -  
Agency Fund**

The Advance Deposits, Registry of Court, Partition by Licitation, Judicial Expense, and Child Support agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. FIXED ASSETS AND LONG-TERM DEBT**

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 police jury are not recorded in the general fixed assets account group. Approximately 3 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 97 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. There is no general long-term debt at June 30, 1998.

**CLAIBORNE PARISH CLERK OF COURT**  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., 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. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are recorded in the year in which they are earned.

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

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

**Expenditures**

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

CLAIBORNE PARISH CLERK OF COURT  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

**E. BUDGET PRACTICES**

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Claiborne Parish Clerk of Court's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the clerk of court and amended during the year, as necessary. The budgets are established and controlled by the clerk of court at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts. There were no budget amendments during the year.

**F. CASH AND CASH EQUIVALENTS**

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 certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 1998, the clerk has cash and cash equivalents (bank balances) totaling \$910,653 as follows:

Demand deposits	\$540,453
Prty cash	300
Time deposits	<u>370,000</u>
Total	<u>\$910,653</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 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. Cash and cash equivalents (bank balances) at June 30, 1998, are secured as follows:

CLARIBOND PARISH CLERK OF COURT  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

Bank balances	<u>\$681,573</u>
Federal deposit insurance	\$671,380
Pledged securities	<u>          </u>
Total	<u>\$671,380</u>

Because the pledged securities are held by a controlled bank in the name of the fiscal agent bank rather than in the name of the clerk, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 19:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk that the fiscal agent has failed to pay deposited funds upon demand.

#### G. INVESTMENTS

Under state law, the clerk of court may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 1998, the clerk has investments in United States Series EE Savings Bonds totaling \$45,000. The investments are stated at cost, which approximates market.

Because these investments are federally insured and held by the clerk of court in the clerk of court's name, they are considered collateralized (Category 1) under the provisions of GASB Codification C20.106.

#### H. ANNUAL AND SICK LEAVE

Employees of the clerk of court's office are allowed 10 days annual leave each year. Any annual leave accrued at June 30th must be taken by the following October 31st, or forfeited. Upon voluntary resignation or retirement, an employee is compensated for unused annual leave up to 10 days. Additionally, employees of the clerk of court's office are allowed 10 days sick leave each year and may be accumulated up to 30 days. Upon termination or retirement, employees are not paid for unused sick leave.

At June 30, 1998, employees of the clerk of court had accumulated \$3,884 of employee leave benefits, computed in accordance with GASB Codification C66. The liability is recorded in the General Fund.

CLAIBORNE PARISH CLERK OF COURT  
Houma, Louisiana  
Notes to the Financial Statements (Continued)

1. TOTAL COLUMN ON THE  
BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (parenthetical) to indicate that it is prepared 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. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The General Fund receivables of \$17,155 at June 30, 1998, are as follows:

Class of receivables:

Fees, charges, and commissions for services:	
Court costs, fees, and charges	\$1,513
Fees for recording legal documents	12,681
Fees for certified copies of documents	1,337
Other fees, charges, etc.	<u>1,624</u>
Total	<u>\$17,155</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1997	\$135,284
For the Year Ended June 30, 1997:	
Additions	NOONE
Deletions	NOONE
For the Year Ended June 30, 1998:	
Additions	\$4,427
Deletions	<u>(8,738)</u>
Balance at June 30, 1998	<u>\$280,973</u>



**CLAIBORNE PARISH CLERK OF COURT**  
Honey, Louisiana  
Notes to the Financial Statements (Continued)

**4. PENSION PLAN**

Substantially all employees of the Claiborne Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employer 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 or 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, 11745 Belkossone Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1182.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Claiborne Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5 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 Claiborne Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, 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 Claiborne Parish Clerk of Court's contributions to the System for the years ending June 30, 1998, 1997, and 1996, were \$24,052 \$23,796, and \$28,578, respectively, equal to the required contributions for each year.

**5. POST-RETIREMENT BENEFITS**

The Claiborne Parish Clerk of Court provides certain health care and life insurance benefits for 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 through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing

CLATBOURNE PARISH CLERK OF COURT  
 Thibodaux, Louisiana  
 Notes to the Financial Statements (Continued)

these benefits (the clerk's cost of premiums) as an expenditure when the premiums are due, which was \$36,136 and \$41,478 for the years ended June 30, 1996 and 1997, respectively. Of these amounts, \$1,368 and \$1,651 were for retiree benefits.

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to others follows:

	Balance July 1, 1995	Additions	Reductions	Balance June 30, 1997
Advance Deposit Fund	\$212,934	\$212,035	(\$214,593)	\$210,376
Registry of Court Fund	348,540	83,348	(77,090)	414,838
Partition by Lienation Fund	NOBIL	658,461	(658,461)	NOBIL
Judicial Expense Fund	NOBIL	8,160	(8,160)	NOBIL
Child Support Fund	NOBIL	754,934	(754,934)	NOBIL
Totals	<u>\$561,474</u>	<u>\$1,716,838</u>	<u>(\$51,654,448)</u>	<u>\$628,914</u>

	Balance July 1, 1997	Additions	Reductions	Balance June 30, 1998
Advance Deposit Fund	\$210,076	\$208,041	(\$193,681)	\$224,436
Registry of Court Fund	\$418,838	253,329	(256,751)	414,516
Partition by Lienation Fund	NOBIL	436,360	(436,360)	NOBIL
Judicial Expense Fund	NOBIL	3,815	(3,815)	NOBIL
Child Support Fund	NOBIL	773,983	(779,487)	3,496
Totals	<u>\$628,914</u>	<u>\$1,678,579</u>	<u>(\$51,665,294)</u>	<u>\$643,290</u>

7. LITIGATION AND CLAIMS

The Clatborne Parish Clerk of Court is not involved in any lawsuits at June 30, 1998, nor is he aware of any unasserted claims.

CLAIBORNE PARISH CLERK OF COURT  
Homer, Louisiana  
Notes to the Financial Statements (Continued)

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

The Claiborne Parish Clerk of Court's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 50:4715, is paid by the Claiborne Parish Police Jury. Additionally, the police jury expended funds for certain permanent records and the purchase and maintenance of equipment. These expenditures totaling \$39,487 and \$21,342, for the years ended June 30, 1999 and 1998 respectively are not reflected in the accompanying financial statements.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**CLAIBORNE PARISH CLERK OF COURT**  
Baton Rouge, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Two Years Ended June 30, 1998

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, 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 13:875, accounts 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.

**PARTITION BY LICITATION FUND**

The Partition by Licitation Fund accounts for funds received from property sold to effect a partition, which has been ordered by the court, and are disbursed in accordance with a court order.

**JUDICIAL EXPENSE FUND**

The Judicial Expense Fund, as provided by Louisiana Revised Statute 13:506.49, accounts for court costs collected for the Second Judicial District. An administrative fee is disbursed to the Clerk of Court General Fund and the balance remitted to the Judges of the Second Judicial District Court.

**CHILD SUPPORT FUND**

The Child Support Fund accounts for the collection and distribution of child support obligations and the assessment and remittance of a five per cent fee on the child support payments.

CLAIBORNE PARISH CLERK OF COURT  
 Bogalusa, Louisiana  
 FINANCIAL FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1998

	ADVANCE DEPOSIT \$000	PROPERTY OR COURT \$000	CASH DEPOSIT \$000	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	<u>\$215,574</u>	<u>\$414,516</u>	<u>\$3,898</u>	<u>\$633,988</u>
<b>LIABILITIES</b>				
Unsettled deposits due to:				
General Fund	\$100			\$100
Others	<u>273,898</u>	<u>\$414,516</u>	<u>\$3,898</u>	<u>\$692,312</u>
<b>TOTAL LIABILITIES</b>	<u>\$273,998</u>	<u>\$414,516</u>	<u>\$3,898</u>	<u>\$692,412</u>

**CLARBORE PARISH CLERK OF COURT**  
Bossier, Louisiana  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**

Combining Schedule of Changes in  
Unsettled Deposits Due to Others  
For the Year Ended June 30, 1998

	ADVANCE DEPOSIT FUND	REGENCY OF CLERK FUND	PARTITION BY LITIGATION FUND	RECOGN EXPENSE FUND	CHILD SUPPORT FUND	TOTAL
<b>UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1997</b>	<u>\$218,035</u>	<u>\$418,838</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>\$636,873</u>
<b>ADDITIONS</b>						
Deposits:						
Suits and successions	209,841	259,908	\$436,900			866,649
Support payments					\$773,583	773,583
Interest on investments		16,148				16,148
Other additions		171		\$7,815		7,986
Total additions	<u>209,841</u>	<u>256,227</u>	<u>436,900</u>	<u>7,815</u>	<u>773,583</u>	<u>1,684,366</u>
Total	<u>418,117</u>	<u>671,967</u>	<u>436,900</u>	<u>7,815</u>	<u>773,583</u>	<u>2,308,484</u>
<b>REDUCTIONS</b>						
Clark's costs (transferred to General Fund)	102,305					102,305
Settlements to litigants Attorney, curator, and notary fees	34,900	286,751	436,900	781	770,487	1,499,819
Sheriff's fees	2,965					2,965
Other fees	28,335					28,335
Other reductions	629					629
Total reductions	<u>175,851</u>	<u>286,751</u>	<u>436,900</u>	<u>7,815</u>	<u>770,487</u>	<u>1,687,204</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1998</b>	<u>\$272,464</u>	<u>\$414,736</u>	<u>NONE</u>	<u>NONE</u>	<u>\$5,498</u>	<u>\$692,708</u>

**(CLAYBORNE) PARISH CLERK OF COURT**  
**Houma, Louisiana**  
**FINANCIAL FUND TYPE - AGENCY FUNDS**

Combining Schedule of Changes in  
 Unsettled Deposits Due to Others  
 For the Year Ended June 30, 1997

	<u>ADVANCE DEPOSIT FUND</u>	<u>EMERGENCY OF COURT FUND</u>	<u>PARTITION BY LETITATION FUND</u>	<u>GENERAL EXPENSE FUND</u>	<u>CHILD SUPPORT FUND</u>	<u>TOTAL</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1996</b>	<u>\$212,954</u>	<u>\$348,540</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>\$561,494</u>
<b>ADDITIONS</b>						
Deposits:						
Sales and successions	282,835	75,944	\$699,401			945,980
Support payments					\$754,934	754,934
Interest on investments		13,374				13,374
Other additions		30		\$8,160		8,160
Total additions	<u>282,835</u>	<u>89,348</u>	<u>699,401</u>	<u>8,160</u>	<u>754,934</u>	<u>1,728,688</u>
Total	<u>424,889</u>	<u>435,888</u>	<u>699,401</u>	<u>8,160</u>	<u>754,934</u>	<u>2,288,362</u>
<b>DEDUCTIONS</b>						
Clerk's costs (transferred to General Fund)	96,001			816		96,817
Settlements to Briggens	55,104	17,090	699,401		754,934	1,486,479
Attorney, curator, and notary fees	4,110					4,110
Sheriff's fees	27,412					27,412
Other fees	790					790
Other reductions	31,486			7,346		38,832
Total reductions	<u>214,903</u>	<u>17,090</u>	<u>699,401</u>	<u>8,160</u>	<u>754,934</u>	<u>2,094,448</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1997</b>	<u>\$210,076</u>	<u>\$416,838</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>\$626,914</u>



**Independent Auditor's Reports Required  
by Government Auditing Standards**

The following independent auditor's reports on compliance with laws, regulations and contracts, and internal control over financial reporting are presented in compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



## Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

### CLAIBORNE PARISH CLERK OF COURT Homer, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Clerk of Court as of and for the two years ended June 30, 1998 ended and have issued my report thereon dated July 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 the Claiborne Parish Clerk of Court's financial statements are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial 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 noncompliance that are required to be reported under *Government Auditing Standards*.

#### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Claiborne Parish Clerk of Court'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 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

VERNON R. COON  
INSTITUTE OF BOARD AND  
PUBLIC ACCOUNTANTS

SOCIETY OF ACCOUNTANTS  
CERTIFIED PUBLIC  
ACCOUNTANTS

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CLAIBORNE PARISH CLERK OF COURT  
Houma, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 1998

This report is intended for the information of the Claiborne Parish Clerk of Court. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
July 23, 1998

CLAIBORNE PARISH CLERK OF COURT  
Houma, Louisiana

Schedule of Findings and Questioned Costs  
For the Two Years Ended June 30, 1988

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Claiborne Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of Claiborne Parish Clerk of Court were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Structure.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

CLAIBORNE PARISH CLERK OF COURT  
Houma, Louisiana

Summary Schedule of Prior Audit Findings  
For the Two Years Ended June 30, 1998

There were no audit findings reported in the audit for the year ended June 30, 1998.