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**NATCHITOCHEES PARISH CLERK OF COURT  
NATCHITOCHEES, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 1998**

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. The report is available for public inspection at the Budget Bureau office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date...**SEP 3, 1998**...

**MAJESTIC PRES PARISH CLERK OF COURT  
MAJESTIC PRES PARISH, LOUISIANA  
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FOR THE YEAR ENDING JUNE 30, 2020**

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**GENERAL PURPOSE FINANCIAL STATEMENTS**

# HINES, JACKSON & HINES

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## INDEPENDENT AUDITORS' REPORT

Honorable Louis C. Bernard  
Natchitoches Parish Clerk of Court  
P. O. Box 476  
Natchitoches, La. 71408

We have audited the general purpose financial statements of the Natchitoches Parish Clerk of Court, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended June 30, 1998, as listed in the table of contents. These financial statements are the responsibility of the Natchitoches Parish Clerk of Court's management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Natchitoches Parish Clerk of Court, Natchitoches, Louisiana, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 25, 1998, on our consideration of the Natchitoches Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Natchitoches Parish Clerk of Court, Natchitoches, Louisiana, taken as a whole. The accompanying supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. 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 stated, in all material respects, in relation to the general purpose financial statements, taken as a whole.

*Hines, Jackson & Hines*

Natchitoches, Louisiana

August 25, 1998

## COMBINED STATEMENTS - OVERVIEW

**NATCHITOCHES PARISH CLERK OF COURT**  
**NATCHITOCHES, LOUISIANA**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**COMBINED BALANCE SHEET**  
**JUNE 30, 2020**

|                                   | Governmental      | Fiduciary           |                   |                  | Total               |
|-----------------------------------|-------------------|---------------------|-------------------|------------------|---------------------|
|                                   | Fund Type         | Funds               | General           | General          |                     |
|                                   | General           | Agency              | Fund Assets       | Long-Term        | Memberships         |
|                                   | Fund              | Funds               |                   | Obligations      | Duty                |
| <b>ASSETS</b>                     |                   |                     |                   |                  |                     |
| Cash and cash equivalents         | \$ 217,931        | \$ 780,186          | \$ 0              | \$ 0             | \$ 998,117          |
| Investments                       | 317,811           | 289,223             | 0                 | 0                | 607,034             |
| Receivables                       | 50,255            | 31,890              | 0                 | 0                | 82,145              |
| Due from Advance Deposit          |                   |                     |                   |                  |                     |
| Agency Fund                       | 21,531            | 0                   | 0                 | 0                | 21,531              |
| Land, buildings and equipment     | 0                 | 0                   | 415,812           | 0                | 415,812             |
| Other assets                      | 18,830            | 0                   | 0                 | 0                | 18,830              |
| Accounts to be provided for       |                   |                     |                   |                  |                     |
| retirement of general long-term   |                   |                     |                   |                  |                     |
| obligations                       | 0                 | 0                   | 0                 | 21,287           | 21,287              |
| <b>Total Assets</b>               | <b>\$ 647,562</b> | <b>\$ 1,092,658</b> | <b>\$ 415,812</b> | <b>\$ 21,287</b> | <b>\$ 1,898,629</b> |
| <b>LIABILITIES AND EQUITY</b>     |                   |                     |                   |                  |                     |
| <b>Liabilities</b>                |                   |                     |                   |                  |                     |
| Accounts payable                  | \$ 41,768         | \$ 21,158           | \$ 0              | \$ 0             | \$ 62,926           |
| Due to General Fund               | 0                 | 21,531              | 0                 | 0                | 21,531              |
| Unearned deposits                 | 0                 | 942,796             | 0                 | 0                | 942,796             |
| Loans-payable payable             | 0                 | 0                   | 0                 | 10,527           | 10,527              |
| Compensated absences payable      | 0                 | 0                   | 0                 | 8,725            | 8,725               |
| Due to Natchitoches Parish        |                   |                     |                   |                  |                     |
| Treasury                          | 0                 | 0                   | 0                 | 0                | 0                   |
| <b>Total Liabilities</b>          | <b>41,768</b>     | <b>1,085,655</b>    | <b>0</b>          | <b>21,287</b>    | <b>1,098,629</b>    |
| <b>Equity</b>                     |                   |                     |                   |                  |                     |
| Investment in general fund assets | 0                 | 0                   | 415,812           | 0                | 415,812             |
| Fund balances                     |                   |                     |                   |                  |                     |
| Unreserved                        | 408,242           | 0                   | 0                 | 0                | 408,242             |
| <b>Total Equity</b>               | <b>408,242</b>    | <b>0</b>            | <b>415,812</b>    | <b>0</b>         | <b>824,054</b>      |
| <b>Total liabilities and</b>      |                   |                     |                   |                  |                     |
| <b>Equity</b>                     | <b>\$ 647,562</b> | <b>\$ 1,092,658</b> | <b>\$ 415,812</b> | <b>\$ 21,287</b> | <b>\$ 1,898,629</b> |

The accompanying notes are an integral part of this statement.

**MADRIDENES PARISH CLERK OF COURT  
 SACRISTOCHER, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 GOVERNMENTAL FUND TYPE - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 1998**

|   |           |                       |
|---|-----------|-----------------------|
| <b>Revenues</b>   |           |                       |
| Licenses and permits - marriage licenses                    | \$        | 9,620                 |
| Fees, charges, and commissions for services                 |           |                       |
| Court fees, fees, and charges                               |           | 349,975               |
| Fees for recording legal documents                          |           | 299,234               |
| Fees for certified copies of documents                      |           | 35,703                |
| Department of Social Services - fee support                 |           | 34,834                |
| Use of money and property - interest earnings               |           | 33,286                |
| Miscellaneous   |           | <u>22,620</u>         |
| <b>Total Revenues</b>                                       |           | <b>685,117</b>        |
| <b>Expenditures</b>   |           |                       |
| General government:   |           |                       |
| Personal services and related benefits                      |           | 441,028               |
| Operating services  |           | 48,134                |
| Materials and supplies                                      |           | 33,798                |
| Travel and other charges                                    |           | 14,423                |
| Capital outlay  |           | 112,624               |
| Transfers to Natchitoches Parish Police Jury (improvements) |           | <u>118,278</u>        |
| <b>Total Expenditures</b>                                   |           | <b>768,125</b>        |
| <b>Excess of Revenues Over (Under) Expenditures</b>         |           | <b>(93,008)</b>       |
| Fund Balance, Beginning of year                             |           | <u>290,582</u>        |
| Fund Balance, End of year                                   | <b>\$</b> | <b><u>197,574</u></b> |

The accompanying notes are an integral part of this statement.

**[NACHTOCHER PARRIS CLERK OF COURT]  
NATCHITOCHES, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND TRANSFERS BY  
FUND BALANCE - BUDGET (GAAP BASIS AND ACTUAL)  
ALL GOVERNMENTAL FUNDS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

| Revenues  | Budget            | Actual            | Variance<br>Exp./Dif. (A/B) |
|---|-------------------|-------------------|-----------------------------|
| Licenses and permits                                |                   |                   |                             |
| Fees, charges and commissions for services          | \$ 6,380          | \$ 6,625          | \$ 245                      |
| Interest income                                     | 683,480           | 698,432           | 14,952                      |
| Miscellaneous                                       | 28,000            | 28,014            | 14                          |
|   | <u>717,860</u>    | <u>733,071</u>    | <u>15,211</u>               |
| <b>Total Revenues</b>                               | <b>717,860</b>    | <b>733,071</b>    | <b>15,211</b>               |
| <b>Expenditures</b>                                 |                   |                   |                             |
| General government                                  |                   |                   |                             |
| Personnel services and related benefits             |                   |                   |                             |
| Operating services                                  | 444,056           | 443,048           | 1,008                       |
| Materials and supplies                              | 71,000            | 68,154            | 2,846                       |
| Travel and other charges                            | 33,180            | 33,798            | (618)                       |
| Capital outlay                                      | 33,000            | 14,423            | 1,877                       |
| Transfer to Police Jury (Improvements)              | 112,000           | 112,074           | (74)                        |
|   | <u>795,236</u>    | <u>771,597</u>    | <u>23,639</u>               |
| <b>Total Expenditures</b>                           | <b>795,236</b>    | <b>771,597</b>    | <b>23,639</b>               |
| <b>Excess of Revenues Over (Under) Expenditures</b> | <b>(177,376)</b>  | <b>(38,526)</b>   | <b>13,850</b>               |
| Fund Balance, Beginning of year                     | <u>490,934</u>    | <u>490,934</u>    | <u>0</u>                    |
| Fund Balance, End of year                           | <u>\$ 313,558</u> | <u>\$ 452,408</u> | <u>\$ 13,850</u>            |

The accompanying notes are an integral part of this statement.



**MACHIBODOU PARISH CLERK OF COURT  
MACHIBODOU, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the Machibodou Parish Clerk of Court serves as the ex-officio notary public, the trustee of cemeteries, mortgages, and other acts, and has other duties and powers provided by law. The clerk of court is elected for a four-year term.

The accounting and reporting policies of the Machibodou Parish Clerk of Court conform to generally accepted accounting principles as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and to the industry audit guide, *Audit of State and Local Governmental Units*.

**A.      REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Machibodou Parish Police Jury is the financial reporting entity for Machibodou Parish. The financial reporting entity consists of: (1) the primary government (police jury), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which intent 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 Statement No. 64 established criteria for determining which component units should be considered part of the Machibodou Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Because the police jury provides specific financial benefits such as office space, utilities and janitorial services, the clerk of court was determined to be a component unit of the Machibodou 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 accounts of the District treasury are organized on the basis of functional account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial

**NAUVOO CHURCH PARISH CLERK OF COURT  
MAYNARD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B.      FUND ACCOUNTING**

management by segregating transactions relating to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The individual funds represent the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The funds are grouped in this report into generic fund types and broad fund categories as follows:

**General Fund**

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

**Agency Funds**

The Advance Deposit and Registry of Court Agency Funds account for assets held in an agent for others. Agency funds are controlled in various (zero) equal liabilities and do not involve measurement of assets of operations.

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

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement basis. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the General Fund Assets Account Group, and are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not concerned with measurements of funds of operations.

**B.      BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**NATCHICOCHEE PARISH CLERK OF COURT  
NATCHICOCHEE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
1995-96 YEAR**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. BASIS OF ACCOUNTING (CONTINUED)**

The governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable to amount (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. Receipts, cancellations, court settlements, criminal fees, court levy contributions, court y fees, certified copies, etc., 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 recorded when received.

Expenses are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Salaries are recognized when they occur. Office supplies are recognized when they are purchased. Capital outlays are recognized when the liability is incurred.

**E. BUDGET PRACTICES**

The proposed budget for the 1995 fiscal year was made available for public inspection at the clerk's office on May 12, 1995. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 18 days prior to the public budget hearing. The hearing was held at the clerk's office on June 11, 1995. The budget is legally adopted and amended, as necessary, by the clerk. All budget appropriations lapse at year end.

Fiscal budget integration (within the accounting records) is employed as a management control device during the year. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. COMPENSATED ABSENCES**

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

Employees of the clerk's office that have been employed one year earn one week of vacation leave per year. Employees with one through fourteen years of employment earn two weeks of vacation leave per year. Employees with fifteen years or more earn three weeks of vacation leave per year. Although vacation does not carryover or accumulate from one year to the next, employees do earn with respect to vacation in that upon retirement or termination, they may be paid the vacation earned that year. The clerk of court carries a liability for compensated absences.

The use of leave privileges, computed in accordance with Civil Service Commission (CSC) Certification System (CS), is recognized as a current year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

**G. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits that mature within 90 days after the fiscal year end and other investments with original maturities of 90 days or less.

**PARISH CLERK OF COURT  
PARISH OF ORLEANS  
RELATING TO THE FINANCIAL STATEMENTS FOR THE YEAR  
ENDING 1958**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G.      CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

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 any other state of the United States, or under the laws of the United States.

Under state law, the clerk of court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classed first as cash equivalents. Investments are stated at cost which approximates market.

**H.      RECEIVABLES**

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

**I.      FUND EQUITY**

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

**J.      TOTAL COLLISION ON STATEMENTS**

Total collations on the statements are captioned "Miscellaneous Only" to indicate that they are presented only to facilitate financial analysis. Data in these captions do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data responsible to a central station.

**K.      ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**L.      ENCUMBRANCES**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Parish Clerk of Court.

**NOTE 2      CASH AND CASH EQUIVALENTS**

At June 30, 1958, the clerk of court has cash and cash equivalents totaling \$228,578 as follows:

|                                 |                      |
|---------------------------------|----------------------|
| Fund Cash                       | \$    628,540        |
| Interest bearing demand deposit | 125                  |
| Total                           | <u>\$    228,578</u> |

**PARISH CLERK OF COURT**  
**PARISH OF ORLEANS, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED**  
**June 30, 1998**

**NOTE 2 CASH AND CASH EQUIVALENTS (CONTINUED)**

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. At June 30, 1998, the clerk has \$1,321,873 in deposits. These deposits are secured from risk by \$117,843 of federal deposit insurance and \$1,204,030 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 2).

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GAAP Statement 3, Louisiana Revised Statute 18:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 3 INVESTMENTS**

Investments are categorized into three broad categories of credit risk:

1. Insured or registered, or securities held by the clerk of court or its agent in the clerk of court's name.
2. Uninsured and unregistered, with securities held by the countyparty's trust department or agent in the clerk of court's name.
3. Uninsured and unregistered, with securities held by the county party, or by its trust department or agent but not in the clerk of court's name.

At fiscal year end, the clerk of court's investment balances were as follows:

| Type of Investment      | Category | Est. Value | Cost      | Total<br>Carrying Amount |
|-------------------------|----------|------------|-----------|--------------------------|
| Certificates of deposit | 1        | \$ 391,073 | \$390,873 | \$ 391,073               |

These investments are stated on the balance sheet (carrying value) at cost. The investments are in the name of the clerk and are held at the clerk's office.

**NOTE 4 RECEIVABLES**

The receivables at \$21,360, at June 30, 1998, are as follows:

| Class of Receivables  | General Fund | Agency Fund | Total     |
|-----------------------|--------------|-------------|-----------|
| Attorneys' and others | \$ 20,360    | \$ 1,000    | \$ 21,360 |
| Witness fees          | 0            | 765         | 765       |
| Total                 | \$ 20,360    | \$ 1,765    | \$ 22,125 |

**MACHIBOUCHOU PARISH CLERK OF COURT  
MACHIBOUCHOU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1998**

**NOTE 5      CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

|              | <u>Balance</u><br><u>July 1, 1997</u> | <u>Additions</u>  | <u>Deletions</u> | <u>Balance</u><br><u>June 30, 1998</u> |
|--------------|---------------------------------------|-------------------|------------------|--|
| Equipment    | \$ 35,348                             | \$ 112,624        | \$ 0             | \$ 147,972                             |
| <b>Total</b> | <b>\$ 35,348</b>                      | <b>\$ 112,624</b> | <b>\$ 0</b>      | <b>\$ 147,972</b>                      |

**NOTE 6      PENSION PLAN**

Plan Description: Substantially all employees of the Machibouchou 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 eligible 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 17 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average salary for each year of credited service, not to exceed 60 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued in the 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. This report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Delcambre Avenue, Suite 50, Baton Rouge, Louisiana 70816, or by calling (504) 295-1161.

Funding Policy: Plan members are required by state statute to contribute 0.25 percent of their annual covered salary and the Machibouchou Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 0.029 percent of annual covered payroll. Contributions to the System, also include one-fourth one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Machibouchou Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:608, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. The Machibouchou Parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1997, and 1998, were \$11,343, \$19,515, and \$27,459, respectively, equal to the required contributions for each year.

**NOTE 7      OTHER POST-EMPLOYMENT BENEFITS**

The Machibouchou Parish Clerk of Court provides certain continuing 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

**NATCHITOCHEES PARISH CLERK OF COURT  
NATCHITOCHEES, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1998**

**NOTE 7 OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**Cost.** The clerk of court recognizes the cost of providing these benefits (the clerk's portion of premiums) as an expenditure when the monthly premiums are due. The clerk's expenditures for health care and life insurance benefits for active employees and retirees total \$51,495 for 1998. For 1999, the cost of similar benefits for these retirees total \$1,984.

**NOTE 8 COMPENSATED ABSENCE**

As June 30, 1998, employees of the clerk of court have accumulated and vested \$5,715 of employee leave benefits, reported in accordance with GASB Codification Section 038. Of this amount, all is recorded within the general long-term debt account group.

**NOTE 9 LEASES**

The clerk of court does not record items under capital leases in its asset and liabilities in the accompanying financial statements. The following is an analysis of capital leases:

| Type      | Recorded Amount |
|-----------|-----------------|
| Equipment | \$ 12,522       |

The following is a schedule of lease minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of June 30, 1998:

| Fiscal Year                                 | Equipment |
|---|-----------|
| 1998-1999                                   | \$ 2,306  |
| 1999-2000                                   | 2,306     |
| 2000-2001                                   | 1,798     |
| 2001-2002                                   | 8         |
| Total minimum lease payments                | 6,418     |
| Less: Interest                              | (3,896)   |
| Present value of net minimum lease payments | \$ 2,522  |

The clerk of court also has operating leases of the following nature:

|                       |                 |
|-----------------------|-----------------|
| Fuel Motor Credit     | \$480 per month |
| Sevens Copier/Printer | \$263 per month |
| Sevens Copier/Printer | \$277 per month |
| Sevens Copier/Printer | \$178 per month |
| Sevens Copier/Printer | \$263 per month |

**MACTECHE'S PARISH CLERK OF COURT  
MACTECHE'S PARISH, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS CONTINUING  
JUNE 30, 1998**

**NOTE 9 LEASES (CONTINUED)**

The minimum annual commitments under noncancelable operating leases are as follows:

| <u>Fiscal Year</u> | <u>Equipment</u> |
|--------------------|------------------|
| 1998-1999          | \$ 11,000        |
| 1999-2000          | 8,000            |
| 2000-2001          | 800              |
| 2001-2002          | 0                |
| <b>Total</b>       | <b>\$ 21,000</b> |

**NOTE 10 CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund assets/debits follows:

| <u>Agency Funds</u>    | <u>Unreconciled Deposits</u><br><u>Beginning of Year</u> | <u>Additions</u>    | <u>Debitures</u>    | <u>Unreconciled Deposits</u><br><u>End of Year</u> |
|------------------------|--|---------------------|---------------------|--|
| Advanced deposit fund  | \$ 628,000   | \$ 500,054          | \$ 490,060          | \$ 638,000   |
| Registry of court fees | 140,180  | 994,188             | 1,890,265           | 250,103  |
| <b>Total</b>           | <b>\$ 768,180</b>  | <b>\$ 1,494,242</b> | <b>\$ 1,380,325</b> | <b>\$ 888,103</b>                                  |

**NOTE 11 CHANGES IN GENERAL LONG-TERM OBLIGATION**

The following is a summary of the long-term obligation transactions during the year:

|  | <u>Compensated</u><br><u>Amount</u> | <u>Capital</u><br><u>Leases</u> | <u>Total</u>     |
|--|-------------------------------------|---------------------------------|------------------|
| Long-term obligations payable at July 1, 1997  | \$ 7,150                            | \$ 11,500                       | \$ 18,650        |
| Additions                                      | 975                                 | 0                               | 975              |
| Debitures                                      | 0                                   | (15,000)                        | (15,000)         |
| Long-term obligations payable at June 30, 1998 | <b>\$ 8,125</b>                     | <b>\$ 6,500</b>                 | <b>\$ 14,625</b> |

**NOTE 12 EXCESS FUND BALANCE**

Louisiana Revised Statute 11:282 requires that every five years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1998, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time. The amount set up at June 30, 1997, was forgiven by the parish treasurer since the Clerk's office has extensive renovations planned for the year ended June 30, 1998. Renovations of \$110,289 were made in the Court House facilities in the year end June 30, 1998.



**MACHIBOUCHON PARISH CLERK OF COURT  
MACHIBOUCHON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS ACCRUAL BASIS  
JUNE 30, 1998**

**NOTE 13      RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year ending June 30, 1998.

**NOTE 14      LITIGATION AND CLAIMS**

At June 30, 1998, the clerk of court is not involved in any litigation.

**NOTE 15      EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY**

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

The Machibouchon Parish Police Jury provided the office space and utilities for the clerk of court for the year ended June 30, 1998. Old records were bound and laminated at an approximate cost of \$19,875.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**NATCHITOCHEES PARISH CLERK OF COURT  
NATCHITOCHEES, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2028**

**ORDINARY FUNDS - AGENCY FUNDS**

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 12:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigant after all costs have been paid.

**REGISTRY OF COURT FUND**

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:473, 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.

**MAJESTIC PARKS CLERK OF COURTY  
MAJESTIC PARKS, LOUISIANA  
FIDELITY FUNDS - AGENCY FUNDS  
CURRENT BALANCE SHEET  
END OF 1993**

|                                 | Advance<br>Deposit Fund | Regulatory<br>Of Court Fund | Total               |
|---------------------------------|-------------------------|-----------------------------|---------------------|
| <b>ASSETS</b>                   |                         |                             |                     |
| Cash and cash equivalents       | \$ 444,380              | \$ 256,586                  | \$ 700,966          |
| Investments                     | 359,212                 | 0                           | 359,212             |
| Receivables                     | 31,836                  | 0                           | 31,836              |
| <b>Total Assets</b>             | <b>\$ 835,428</b>       | <b>\$ 256,586</b>           | <b>\$ 1,092,014</b> |
| <b>LIABILITIES</b>              |                         |                             |                     |
| Due to Clerk of Court           | \$ 21,538               | 0                           | \$ 21,538           |
| Due to taxing bodies and others | 37,748                  | 0                           | 37,748              |
| Unsettled deposits              | 588,200                 | 238,200                     | 826,400             |
| <b>Total Liabilities</b>        | <b>\$ 647,486</b>       | <b>\$ 238,200</b>           | <b>\$ 885,686</b>   |

**WATCHDOGS PARISH CLERK OF COURT  
WATCHDOGS, LOUISIANA  
FIDUCIARY FUNDS - RESOLVY FUNDS  
SCHEDULE OF CHANGES IN LIQUIDATED DEPOSITS  
FOR THE YEAR ENDED JUNE 30, 1999**

|   | Advance<br>Deposit Fund | Resolvly<br>Co-Op Fund | Total             |
|---|-------------------------|------------------------|-------------------|
| Unsettled Deposits at Beginning of Year   | \$ 650,073              | \$ 342,002             | \$ 992,075        |
| <b>Additions</b>                          |                         |                        |                   |
| Rain and accessories                      | 538,094                 | 864,700                | 1,402,794         |
| Interest earnings on investments          | 0                       | 5,790                  | 5,790             |
| Other additions                           | 0                       | 3,000                  | 3,000             |
| <b>Total Additions</b>                    | <u>538,094</u>          | <u>869,990</u>         | <u>1,407,084</u>  |
| <b>Total Available for Distribution</b>   | <b>1,188,067</b>        | <b>1,211,711</b>       | <b>2,399,778</b>  |
| <b>Reductions</b>                         |                         |                        |                   |
| Clerk's costs transferred to General Fund | 299,744                 | 0                      | 299,744           |
| Distributions to Request                  | 105,580                 | 800,837                | 910,795           |
| Agency, insurance, and notary fees        | 4,394                   | 0                      | 4,394             |
| Witnesses, appraisers, lawyers, etc.      | 13,120                  | 0                      | 13,120            |
| Storage appraiser's fees                  | 13,027                  | 0                      | 13,027            |
| Sheriff's fees                            | 31,588                  | 0                      | 31,588            |
| Other reductions                          | 41,790                  | 0                      | 41,790            |
| Transfer to appeals court                 | 0                       | 216,218                | 216,218           |
| <b>Total Reductions</b>                   | <u>495,263</u>          | <u>1,017,055</u>       | <u>1,512,318</u>  |
| Unsettled Deposits at End of Year         | <u>\$ 692,804</u>       | <u>\$ 214,656</u>      | <u>\$ 907,460</u> |

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

1000 P. O. BOX 1274  
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P. O. BOX 1274  
LAFAYETTE, LOUISIANA 70501

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NATCHITOCHES, LOUISIANA 71450  
P. O. BOX 4000, NATCHITOCHES, LA 71450  
LA 71450-4000

A HILLS JACKSON, P.C. FIRM  
Member

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Maestrius Louis C. Bonard**  
Natchitoches Parish Clerk of Court  
P. O. Box 450  
Natchitoches, Louisiana 71450

We have audited the general purpose financial statements of the Natchitoches Parish Clerk of Court, Natchitoches, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated August 25, 1998. We conducted our 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 Natchitoches Parish Clerk of Court's financial statements are free of material misstatement, we 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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Natchitoches Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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 inhibit in 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Natchitoches Parish Clerk of Court and his management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

**Hines, Jackson & Hines**  
Natchitoches, Louisiana  
August 25, 1998

SACCHITOCHEE PARISH CLERK OF COURT  
NATCHITOCHES, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2008

SCHEDULE 3

| Ref. No. | Fiscal Year Finding Initially Reported | Description of Finding | Corrective Action Taken (Crs. No. Partial) | Planned Corrective Action (Partial) Corrective Action Taken |
|----------|--|------------------------|--|---|
|----------|--|------------------------|--|---|

Nothing came to our attention that would require disclosure under Government Auditing Standards.

**WATCHDOG THE PAKISHI CLERK OF COURT  
WATCHDOG BELL LOU BARRA  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT DEFICIENCY  
FOR THE YEAR ENDED JUNE 30, 2019**

**SCHEDULE 4**

| <u>Ref. No.</u> | <u>Description of Finding</u> | <u>Corrective Action Planned</u> | <u>Material of<br/>Concern<br/>Present</u> | <u>Anticipated<br/>Completion<br/>Date</u> |
|-----------------|-------------------------------|----------------------------------|--|--|
|-----------------|-------------------------------|----------------------------------|--|--|

Nothing came to our attention that would require disclosure under Government Auditing Standards.