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WINN PARISH CLERK OF COURT  
WINNFIELD, LOUISIANA  
ANNUAL FINANCIAL REPORT  
JUNE 30, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: JAN 13 1988

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STATEMENT 1 WHITE.P11.A

STATEMENT 1 WHITE.P11.A

## INDEPENDENT AUDITORS' REPORT

Honorable Donald H. Kelley  
Winn Parish Clerk of Court  
Winfield, Louisiana

We have audited the accompanying financial statements of the Winn Parish Clerk of Court, a component unit of the Winn Parish Police Jury, 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 management of the Winn Parish Clerk of Court. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, 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. These standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

*Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

- any significant amount of resources committed to make computer systems and other electronic equipment year 2000-compliant;
- a general description of the year 2000 issue, including a description of the stages of work in progress or completed as of the year end and of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant, and
- the additional stages of work necessary for making the computer systems and other electronic equipment year 2000-compliant.

The Winn Parish Clerk of Court has omitted such disclosures. We do not provide assurance that the Winn Parish Clerk of Court is or will be year 2000 ready, that the Winn Parish Clerk of Court's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Winn Parish Clerk of Court does business will be year 2000 ready.

In our opinion, except for the omission of the information discussed in the preceding paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Wine Parish Clerk of Court, 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 issued a report dated December 4, 1998 on our consideration of the Wine Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental information schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Wine Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*White & Bates*

White & Bates  
December 23, 1998

## COMPONENT UNIT FINANCIAL STATEMENTS



## WVING PARISH CLERK OF COURT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET (GAAP BASIS) AND ACTUAL -  
 GOVERNMENTAL FUND TYPE - GENERAL FUND (SALARY)  
 FOR THE YEAR ENDED JUNE 30, 1998

REVENUES:	BUDGET	ACTUAL	VARIANCE PAYABLE
			(UNRECOVERABLE)
Licenses And Permits - Marriages	\$ 4,080	\$ 4,385	\$ 305
Fees, Charges, And Commissions For Services:			
Court Costs, Fees, And Charges	115,080	112,483	( 2,597)
Fees For Recording Legal Documents	115,080	132,919	17,839
Fees For Photocopies Of Documents	19,000	19,850	850
Supplemental Compensation Fund Receipts	19,800	19,425	( 375)
Use Of Money And Property - Interest Received	15,000	15,443	443
Miscellaneous	-	3,085	3,085
<b>TOTAL REVENUES</b>	<b>296,960</b>	<b>305,120</b>	<b>8,160</b>
<b>EXPENDITURES:</b>			
Current:			
Personal Services And Related Benefits	205,000	205,743	( 743)
Operating Services	35,000	34,623	377
Materials And Supplies	20,500	18,079	1,801
Travel And Other Charges	21,800	22,056	( 256)
Capital Outlay	28,500	28,473	27
Debt Service:			
Principal	6,600	6,625	( 25)
Interest	200	208	8
<b>TOTAL EXPENDITURES</b>	<b>308,200</b>	<b>306,914</b>	<b>1,286</b>
Excess (Deficit) of Revenues Over Expenditures	( 21,240)	( 9,494)	12,086
Other Financing Sources	21,240	21,382	262
Excess (Deficit) of Revenues and Other Sources Over Expenditures	-	12,208	12,288
FUND BALANCE AT BEGINNING OF YEAR	80,654	80,654	-
FUND BALANCE AT END OF YEAR	\$ 80,654	\$ 92,862	\$ 12,208

The accompanying notes are an integral part of this statement.

## WINN PARISH CLERK OF COURT

### NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 1998

---

#### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**THE CLERK OF COURT** - The Winn Parish Clerk of Court serves as the ex-officio notary public and the recorder of conveyances, mortgages and other acts as provided by the State of Louisiana Constitution of 1974 and has numerous other duties and powers as provided by law. The Clerk of Court is a parish-wide elected official and serves for a term of four years upon election.

The following is a summary of the more significant accounting policies:

##### A. REPORTING ENTITY

For financial reporting purposes, GASB Codification Section 2100 establishes criteria and standards for defining the financial reporting entity. The requirements of this section apply to all levels of state and local governmental units, including primary governments and component units of those primary governments.

The Winn Parish Clerk of Court is considered a component unit of the Winn Parish Police Jury since criteria established conclude that the Winn Clerk of Court has some fiscal dependence on the Police Jury: first office facilities, structure and inclusion of the Winn Parish Clerk of Court's financial statements from those of the Police Jury would create incomplete financial statements of the parish-wide governmental organization. Accordingly, these financial statements, as those of a component unit of a primary government, the Winn Parish Police Jury.

##### B. FUND ACCOUNTING

The accounts of the Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The various funds and account groups are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following fund categories, fund types, and account groups are used by the Clerk of Court:

(Continued)



## WINN PARISH CLERK OF COURT

### NOTES TO FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED JUNE 30, 1998

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#### GOVERNMENTAL FUND TYPE

**General Fund (Salary)** - The General Fund is the principal fund of the Clerk of Court and is used to account 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.

#### MISCELLANEOUS FUND TYPE

**Agency Funds** - The Advance Deposit and Registry of Court Funds are used to account for assets held in an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

#### ACCOUNT GROUPS

**General Fund Assets** - This account group is established to account for all fixed assets used in governmental fund type operations. General fixed assets provided by the Winn Parish Police Jury, which are not significant, are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. No depreciation has been provided on general fixed assets. The account group is not a fund and is concerned only with the measurement of financial position and does not involve measurement of results of operations.

**General Long-Term Obligations** - Long-term obligations expected to be financed from the General Fund are reported in the general long-term account group. Expenditures for principal and interest obligations are recognized in the General Fund when paid.

#### 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 relates to the timing of the measurements made, regardless of the measurement focus applied.

(Continued)

## WINN PARISH CLERK OF COURT

### NOTES TO FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED JUNE 30, 1998

---

The accompanying financial statements have been prepared under generally accepted accounting principles as it relates to governmental bodies and the General Fund uses the following practices in recording its revenues and expenditures:

*All revenues in the General Fund are recognized as revenue in the year in which they are earned and available for use except for interest income which is recognized when received.*

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

#### D. BUDGETARY PRACTICES

*As required by Louisiana Revised Statutes, the Winn Parish Clerk of Court prepared and legally adopted a budget for the General Fund for the year ended June 30, 1998. The proposed budget was prepared using generally accepted accounting principles, which is consistent with the basis of accounting used in the preparation of the accompanying financial statements. The proposed budget was made available for the public inspection on July 1, 1997. All budget appropriations lapse at year-end.*

*Fund budget integration within the accounting records is not employed as a management control device. The Clerk of Court does not use encumbrance accounting. The budget amounts shown in the financial statements represent the original adopted budget as amended.*

#### E. CASH AND CASH EQUIVALENTS

*Cash includes amounts in interest bearing demand deposits. Cash equivalents include amounts in time deposits. Time deposits are stated at cost. Under current state law, the Clerk of Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.*

(Continued)

WINN PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 1998

F. COMPENSATED ABSENCES

The Winn Parish Clerk of Court provides vacation and sick leave to its full-time employees as follows:

PERIOD OF CONTINUOUS SERVICE	VACATION DAYS
Six Months to One Year	5
Over One Year	10

The above described vacation days are not cumulative and must be used during the period earned and, accordingly, the Winn Parish Clerk of Court has no accumulated and vested benefits related to vacation leave which require accrual.

G. TOTAL COLUMN ON COMBINED STATEMENTS

The total column on the combined statements is captioned Memorandum Only 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. Interfund eliminations have not been made in the aggregation of this data.

H. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. These estimates affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements.

(Continued)

**WINN PARISH CLERK OF COURT**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 1998**

**2. CASH AND CASH EQUIVALENTS**

At June 30, 1998, the carrying amount of the Clerk's deposits with financial institutions was \$546,653 and included in these deposits were time deposits of \$248,677. These deposits are stated at cost, which approximates market, and 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. All the Clerk's bank balances were fully covered by federal deposit insurance at June 30, 1998.

**3. ACCOUNTS RECEIVABLE**

The accounts receivable at June 30, 1998, recorded in the General Fund, represent billings on account for photocopy charges and reproduction of legal documents.

**4. CHANGES IN GENERAL FIXED ASSETS**

The changes in general fixed assets for the year ended June 30, 1998 is as follows:

	Balance July 1, 1997	Additions	Deletions	Balance June 30, 1998
Office Furniture	\$ 60,820	\$ 497		\$ 61,317
Office Equipment	108,167	2,508	\$ -	110,675
<b>Total</b>	<b>\$168,987</b>	<b>\$ 3,005</b>	<b>\$ -</b>	<b>\$171,992</b>

**5. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 1998 are as follows:

<u>FUND</u>	<u>DUE FROM OTHER FUNDS</u>	<u>DUE TO OTHER FUNDS</u>
General Fund	\$ 4,367	
Advance Deposit Fund		\$ 4,367

(Continued)

## WINN PARISH CLERK OF COURT

### NOTES TO FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED JUNE 30, 1998

#### 6. PENSION PLAN

Substantially all employees of the Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and 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 13 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least 13 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 awarded 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, 11743 Brickstone Avenue, Suite B1, Baton Rouge, Louisiana 70818, or by calling (504) 283-1162. The Winn Parish Clerk of Court does not guarantee the benefits granted by the System.

Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Winn Parish Clerk of Court is required to contribute at an actuarial determined rate. This current rate is 10.00% of annual covered payroll. Contributions to the System 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 Winn Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:100, the employer's contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Winn Parish Clerk of Court total contributions to the system for the years ending June 30, 1996, 1997, and 1998, were \$14,818, \$15,885, and \$14,753, respectively, and were equal to the required contributions for each year.

(Continued)

WINN PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 1998

T. CAPITAL LEASES

The Winn Parish Clerk of Court obtained a new computer system and copy machine under lease-purchase agreements which have been reflected in these financial statements as general long-term debt obligations. The terms of the leases are as follows:

Lease Date	Computer System	Copy Machine	Automobile
	June 1, 1993	January 27, 1993	January 16, 1998
Total Amount Lease	\$28,295.00	\$10,417.44	\$21,439.80
Monthly Principal and Interest Payments	\$478.41	\$217.03	\$357.33
Term	60 months	48 months	60 months

Under the terms of these leases, the title to the assets transfers to the Winn Parish Clerk of Court at the end of the lease term. The lease on the computer system and the copy machine were paid off during the year ended June 30, 1998. The following is a summary of the future minimum lease-purchase payments and the present value of the net minimum lease-purchase payments at June 30, 1998 for the automobile lease:

Year Ending	Amount
June 30	
1999	\$ 4,288
2000	4,288
2001	4,288
2002	4,288
2003	<u>3,148</u>
Total Lease Payments	19,296
Less: Interest Portion Payments	( 2,514)
Present Value of Net Minimum Lease Payments	<u>\$ 16,782</u>

(Continued)

WINN PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 1998

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation (Capital Leases) transactions during the year:

Long-Term Obligations	Amount
July 1, 1997	\$ 4,929
Additions - Borrowings	18,468
Deductions - Principal Payments	( 5,822)
June 30, 1998	\$ 10,782

9. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Winn 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 those benefits if they reach normal retirement age while working for the Clerk. These benefits for widows and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the Clerk. The Clerk recognizes the cost of providing these benefits (Clerk's portion of premiums) as an expenditure when the premiums become due. For the year ended June 30, 1998, the costs of retiree benefits totaled \$6,433. There are currently six participants eligible to receive benefits under this program.

10. UNSETTLED BALANCES

The following is a summary of changes in agency fund unsettled balances:

	BALANCE			BALANCE
	JULY 1,	ADDITIONS	REDUCTIONS	JUNE 30,
	1997			1998
Advance Deposit Fund	\$ 252,438	\$ 234,484	\$ 212,313	\$ 374,609
Registry of Court Fund	265,337	8,863	88,498	185,702
<b>Total</b>	<b>\$ 517,775</b>	<b>\$ 243,347</b>	<b>\$ 300,811</b>	<b>\$ 560,311</b>

(Continued)

## WINN PARISH CLERK OF COURT

### NOTES TO FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED JUNE 30, 1998

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#### 11. EXPENDITURES MADE BY WINN PARISH POLICE JURY

The Winn Parish Police Jury during the year ended June 30, 1998 made expenditures of some \$14,857 for the benefit of the Winn Parish Clerk of Court. These expenditures were primarily for operating services (computer maintenance) and materials and supplies (binding & miscellany). In addition, the Winn Parish Police Jury also paid \$2,394 of the Clerk's capital lease payments and, accordingly, such payments are reflected in these statements as other financing sources.

The Winn Parish Police Jury also provides the Clerk of Court with office facilities and the related utility costs for such facilities.

#### 12. COMMITMENTS

Leases that do not meet the criteria for capitalization are classified as operating leases with related amounts charged to current operating expenditures. For the year ended June 30, 1998, the Clerk had operating lease costs of approximately \$1,750 which is included in travel and other charges. There were no future minimum lease payments under non-cancelable operating leases at June 30, 1998.

#### 13. LITIGATION

The Winn Parish Clerk of Court was not involved in any litigation at June 30, 1998.

#### 14. CONTINGENT LIABILITY

The Winn Parish Clerk of Court utilizes the reimbursement method for employee unemployment taxes and, accordingly, is contingently liable for the cumulative benefits paid to any employee who is eligible for such benefits at termination of employment. At June 30, 1998, no employee had terminated employment which resulted in an unemployment benefit claim.

(Continued)



WINN PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 1998

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15. EXCESS FUND BALANCE

Louisiana Revised Statutes require that every four years (at the close of the Clerk's term of office) the Clerk 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 in the term of office. At June 30, 1998, there was no amount due the parish treasurer since this was not the last year of the clerk's four-year term of office.

16. OTHER INCLOSURES

There were no subsequent events or related party transactions that require disclosures in these notes to the June 30, 1998 financial statements.

(Continued)

# WHITE & BATES

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CE 00424-0001  
EXCISE TAX REG-0002

EXHIBIT 1 (REV. 11/14)

EXHIBIT 1 (REV. 11/14)

## 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 Donald E. Kalley  
Winn Parish Clerk of Court  
Winfield, Louisiana

We have audited the financial statements of the Winn Parish Clerk of Court, a component unit of the Winn Parish Police Jury, for the year ended June 30, 1998, and have issued our report thereon dated December 23, 1998, which was qualified due to the omission of the year 2000 disclosures that are required by Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*. 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 financial statements are free of material misstatement, we performed tests of the Winn Parish Clerk of Court's 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 these 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 Winn 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 general purpose 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 weaknesses 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 errors or irregularities in accounts 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 as defined above.

This report is intended for the information of management, and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

*White & Bates*

White & Bates  
Winfield, LA 71485  
December 23, 1998

## **JUDICIARY FUND TYPE - AGENCY FUNDS**

**Advance Deposit Fund** - The Advance Deposit Fund is used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

**Registry of Court Fund** - The Registry of Court Fund is used to account for funds which have been ordered by the court to be held until judgement, has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

## WINN PARISH CLERK OF COURT

SCHEDULE OF CHANGES IN UNSETTLED DEPOSIT BALANCES, BY FUNDS -  
 FIDUCIARY FUND TYPE - AGENCY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 1998

	ADVANCE DEPOSIT FUND	JUDICIAL CLERK OF COURT FUND
UNSETTLED DEPOSIT BALANCES AT JULY 1, 1997	\$ 252,418	\$ 268,319
<b>ADDITIONS</b>		
Deposits:		
Gifts and Successions	251,561	-
Interest Earned	<u>2,843</u>	<u>6,663</u>
Total Additions	<u>254,404</u>	<u>6,663</u>
Total	<u>488,842</u>	<u>274,970</u>
<b>REDUCTIONS</b>		
Clerk's Costs (transferred to General Fund)	108,899	-
Liquid Settlements, Refunds, Witness and Seal Costs, etc.	74,038	88,498
Sheriff's Fees	25,550	-
Interest	<u>3,827</u>	<u>-</u>
Total Reductions	<u>212,314</u>	<u>88,498</u>
UNSETTLED DEPOSIT BALANCES AT JUNE 30, 1998	<u>\$ 276,528</u>	<u>\$ 386,472</u>

Supplementary schedule: Presented an additional analytical data.