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**INDEPENDENT AUDITOR'S REPORT**

**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
JUNE 30, 1988**

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

Release Date Jan 13 1989

Prepared by

**Houight & Associates  
Certified Public Accountants  
Baton Rouge, Louisiana**

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# McRight & Associates

*Certified Public Accountants*

1977 Williams Ave., Suite E  
Baton Rouge, Louisiana 70806

*James H. McRight, CPA*  
*Comptroller Public Accountant*  
*E. Wallace McRight, CPA*  
*Certified Public Accountant*

(504) 783-4347  
Bus (504) 783-0248

## INDEPENDENT AUDITOR'S REPORT

Honorable Carl Broussard  
Cameron Parish Clerk of Court  
Cameron, Louisiana

We have audited the general purpose financial statements of the Cameron Parish Clerk of Court, Cameron, Louisiana, a component unit of the Cameron Parish Police Jury, as of June 30, 1998 and for the year then ended. These general purpose financial statements are the responsibility of the Clerk. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 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 general purpose 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 Cameron Parish Clerk of Court, Cameron, Louisiana, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements 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 of Cameron Parish Clerk of Court, Cameron, Louisiana. Such information has been

subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 7, 1996, on our consideration of the Cameron Parish Clerk of Court's internal control structure and a report dated December 7, 1996, on its compliance with laws and regulations.

*McKnight & Associates*

Baton Rouge, Louisiana  
December 7, 1996

**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP  
JUNE 30, 1988**

**A S S E T S**

|                               | Governmental<br>Fund Type | Fiduciary<br>Fund Type |
|-------------------------------|---------------------------|------------------------|
|                               | General<br>Fund           | Agency<br>Funds        |
| Cash (Note 5)                 | \$178,700                 | \$ 622,188             |
| Investments, at cost (Note 4) | 188,000                   | 188,000                |
| Accounts Receivable (Note 3)  | 17,917                    | -                      |
| Other Debits                  |                           |                        |
| Equipment (Note 5)            | -                         | -                      |
|                               | <hr/>                     | <hr/>                  |
| Total Assets                  | \$ 384,617                | \$ 722,188             |
|                               | <hr/>                     | <hr/>                  |

**L I A B I L I T I E S A N D F U N D E Q U I T Y**

|                                   |            |            |
|-----------------------------------|------------|------------|
| <b>Liabilities:</b>               |            |            |
| Accounts Payable                  | \$ 5,740   | \$ -       |
| Unsettled Deposits (Note 6)       | -          | \$ 722,188 |
| Compensated Absences              |            |            |
|                                   | <hr/>      | <hr/>      |
| Total Liabilities                 | 1,340      | 722,188    |
|                                   | <hr/>      | <hr/>      |
| <b>Fund Equity:</b>               |            |            |
| Investment in General Fund Assets | -          | -          |
| Fund Balance:                     |            |            |
| Unreserved - Undesignated         | \$ 344,871 | -          |
|                                   | <hr/>      | <hr/>      |
| Total Fund Equity                 | 344,871    |            |
|                                   | <hr/>      | <hr/>      |
| Total Liabilities and Fund Equity | \$ 384,617 | \$ 722,188 |
|                                   | <hr/>      | <hr/>      |

The accompanying notes are an integral part of this statement.

| Account GROUP        |                  | Total Memorandum Cnly. |
|----------------------|------------------|------------------------|
| General Fixed Assets | General L-I Debt | 1988                   |
| \$ -                 | \$ -             | \$ 808,888             |
| -                    | -                | 209,000                |
| -                    | -                | 17,917                 |
| -                    | -                | -                      |
| <u>115,289</u>       | <u>-</u>         | <u>115,289</u>         |
| <u>\$115,289</u>     | <u>-</u>         | <u>\$1,184,081</u>     |
| <br>                 |                  |                        |
| \$ -                 | -                | \$ 1,740               |
| -                    | -                | 723,169                |
| -                    | -                | -                      |
| <u>-</u>             | <u>-</u>         | <u>\$ 723,901</u>      |
| <br>                 |                  |                        |
| 115,289              | -                | 115,289                |
| -                    | -                | 346,871                |
| <u>115,289</u>       | <u>-</u>         | <u>462,160</u>         |
| <u>\$115,289</u>     | <u>-</u>         | <u>\$1,184,081</u>     |

CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1999

| REVENUES              | 2000     |
|-----------------------|----------|
| Licenses and Permits: |          |
| Marriage Licenses     | \$ 1,700 |
|                       | <hr/>    |
| Charge for Services:  |          |
| Recordings            | 281,340  |
| Cancellations         | 6,158    |
| Mortgage Certificates | 1,307    |
| Copies                | 83,881   |
| Court Attendance      | 3,700    |
| Wills & Successions   | 133,563  |
| Criminal Fees         | 88,975   |
| Election Fees         | 18,348   |
|                       | <hr/>    |
|                       | 588,122  |
| Other Revenues:       |          |
| Interest              | 37,638   |
| Clerk's Supplement    | 51,303   |
|                       | <hr/>    |
|                       | 88,941   |
| Total Revenue         | <hr/>    |
|                       | 677,063  |

The accompanying notes are an integral part of this statement.

CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND  
BALANCE - GENERAL FUND (Continued)  
FOR THE YEAR ENDED JUNE 30, 1998

| EXPENDITURES                                    | 1998       |
|---|------------|
| Current Operating:                              |            |
| General:  |            |
| Salaries:                                       |            |
| Clerk   | 80,183     |
| Deputies  | 211,710    |
| Clerk   | 10,867     |
| Insurance Benefits                              | 41,891     |
| Retirement Benefits                             | 20,800     |
| Supplies  |            |
| Office  | 15,169     |
| Auto  | -          |
| Dues & Subscriptions                            | 2,050      |
| Insurance Other                                 | 4,552      |
| Postage   | 3,177      |
| Telephone                                       | 8,221      |
| Professional Services                           | 12,539     |
| Equipment Repairs & Maint.                      | 5,523      |
| UCC Fees  | 3,645      |
| Electric Expense                                | 2,288      |
| Expense Allowance                               | 6,278      |
| Travel  | 5,152      |
| Marriage Licenses                               | 818        |
| Filing Fees                                     | 2,718      |
| Capital Outlay                                  | 27,024     |
| Total expenditures                              | \$ 884,213 |
| Excess of revenues over (under)<br>expenditures | 85,028     |
| Fund balance at beginning of year               | 259,262    |
| Fund balance at end of year                     | \$ 344,290 |

The accompanying notes are an integral part of this statement.



**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA**

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

| <u>REVENUES</u>                         | <u>Actual</u>  | <u>Budget</u>  | <u>Variance<br/>Over<br/>(Under)</u> |
|---|----------------|----------------|--------------------------------------|
| Licenses and Permits                    | \$ 1,710       | \$ 1,500       | \$ 210                               |
| Charges For Services                    | 500,120        | 512,750        | (12,630)                             |
| Interest                                | 27,038         | 20,600         | 6,438                                |
| Clerk's Supplement                      | 23,325         | 11,320         | 12,005                               |
| <b>Total Revenue</b>                    | <u>545,042</u> | <u>544,940</u> | <u>(1,902)</u>                       |
| <b>EXPENDITURES</b>                     |                |                |                                      |
| Salaries and Benefits                   | 302,800        | 344,340        | (41,540)                             |
| Supplies                                | 18,300         | 17,440         | 860                                  |
| Operating Expenses                      | 79,374         | 82,450         | (3,076)                              |
| Capital Outlay                          | 17,074         | 20,000         | (2,926)                              |
|   | <u>408,213</u> | <u>464,720</u> | <u>(56,507)</u>                      |
| Excess of revenues over<br>expenditures | 86,829         | 80,220         | 6,609                                |
| Fund Balance, Beginning                 | 250,242        | 250,242        | -                                    |
| Fund Balance, ending                    | <u>337,071</u> | <u>330,462</u> | <u>6,609</u>                         |

The accompanying notes are an integral part of this statement.

**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**INTRODUCTION**

As provided by Article V, Section 18 of the Louisiana Constitution of 1934, 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.

**1. Summary of Significant Accounting Policies**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Cameron Parish Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Cameron parish Police Jury is the financial reporting entity for Cameron 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 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 Statement No. 14 established criteria for determining which component units should be considered part of the Cameron 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

CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

- 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 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.
  3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature of or significance of the relationship.

Because the police jury's financial statements would be misleading if data of the Clerk of Court is not included because of the nature or significance of the relationship, the clerk of court was determined to be a component unit of the Cameron 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.

**C. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, 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.

**CAMERON PARSONS, CLERK OF COURT  
CAMERON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

Funds of the clerk of court are classified into two categories: governmental (General Fund) and fiduciary (Agency funds). These funds are described as follows:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 11:1561, 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 as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**D. 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. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the SWF basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues are recorded in the period in which they are earned.

**Expenditures**

Expenditures are recorded in the period in which the goods or services are received.

**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

**E. BUDGET PRACTICES**

The proposed budget for the year ending June 30, 1998 was made available for public inspection at the clerk's office on May 12, 1998. The proposed budget, prepared on the GAAP basis of accounting, was published in the official journal 15 days before the public hearing. The budget hearing was held at the clerk's office on June 16, 1998. The budget is legally adopted and amended, as necessary, by the clerk. Each year, when the next years budget is prepared the current budget is amended and published along with the proposed budget for the next year. All appropriations lapse at year end.

Formal budget integration is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. ENCUMBRANCES**

The clerk of court does not use encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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.

**H. INVESTMENTS**

Investments are limited by R. S. 13:2816 and the clerk of court's investment policy. These are classified as investments if their original maturities exceed 90 days; however if the original maturities are 90 days or less, they are classified as cash equivalents.

**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

GASB Statement No. 31 requires the clerk of court to report investments at fair value in the balance sheet, except as follows:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure, provided that fair value of these contracts is not significantly affected by the impairment of the credit standing of the issuer or other factors.

Under this criteria the clerk of court records its certificates of deposit at cost on its balance sheet.

**I. INVENTORY**

Inventories are considered immaterial and are recorded at cost and recognized as an expenditure when purchased.

**J. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**K. COMPENSATED ABSENCES**

All full-time employees of the clerk of court's office earn vacation leave at a rate of 3 to 5 weeks each year, depending upon their length of service. Vacation leave must be used in the year earned. Sick leave is earned at a rate of one to one and one-half days per month, depending upon their length of service. Sick leave may be accumulated, and employees are paid for up to 30 days of sick leave upon retirement.

**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

The cost of leave privileges, computed in accordance with GASB Codification Section 098, is recognized as a current year expenditure in the General Fund when the leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

**L. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due. At June 30, 1998, the clerk of court did not have any long-term obligations outstanding.

**M. FUND EQUITY**

**Reserved**

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific purpose.

**Designated Fund Balances**

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

**N. TOTAL COLUMNS ON STATEMENTS**

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

**2. CASH AND INVESTMENTS**

At June 30, 1998, the clerk of court has cash and cash equivalents (bank balances) totaling \$222,855 as follows:

|                                  |                   |
|----------------------------------|-------------------|
| Petty Cash                       | \$ 100            |
| Interest-bearing demand deposits | \$22,754          |
| Money market accounts            | -0-               |
| Time deposits                    | -0-               |
| Total                            | <u>\$ 222,855</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. At June 30, 1998, the clerk has \$222,855 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, 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 of court that the fiscal agent has failed to pay deposited funds upon demand.



**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

**3. INVESTMENTS**

At June 30, 1998, the clerk of court holds investments totaling \$250,000 as follows:

|                        | Carrying<br>Amount | Fair<br>Value     |
|------------------------|--------------------|-------------------|
| Certificate of Deposit | \$ 250,000         | \$ 250,000        |
| Total                  | <u>\$ 250,000</u>  | <u>\$ 250,000</u> |

These investments are stated on the balance sheet at cost. The investments are in the name of the clerk and are held at the clerk's office. Because the certificates of deposit are in the name of the clerk and are held by the clerk or the clerk's agent, they are considered insured and registered Category 1, in applying the credit risk of GASB Codification Section 150.164.

**4. RECEIVABLES**

The receivables of \$17,917 at June 30, 1998, are as follows:

| Class of Receivable | General<br>Fund |
|---------------------|-----------------|
| Trade Receivable    | \$17,917        |
| Total               | <u>\$17,917</u> |

**5. CHANGES IN GENERAL FIXED ASSETS**

Changes in general fixed assets are summarized as follows:

|                     | EQUIPMENT<br>1998 |
|---------------------|-------------------|
| Balance - beginning | <u>\$ 88,215</u>  |
| Additions           | 17,874            |
| Deletions           | -----             |
| Balance - ending    | <u>\$106,089</u>  |

**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

**6. PENSION PLAN**

**Plan Description.** Substantially all employees of the Cameron Parish Clerk of Court's office are members of the Louisiana Clerk of Court Retirement and Relief Fund System, a cost-sharing, multiple-employer defined 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 and are not drawing retirement benefits from any other public retirement system in Louisiana 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 per cent of their final-average salary for each year of credited service, not to exceed 110 per cent 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 employee contributions may retire at or after age 51 and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11748 Wickliffe Avenue, Suite 81, Baton Rouge, Louisiana 70826, or by calling (504)388-1163.

**Funding Policy.** Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Cameron Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 31 percent of annual covered payroll. Contributions to the system also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Cameron Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:1003, 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.

**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

The Cameron Parish Clerk of Courts contributions to the system for the years ending June 30, 1996, 1997, and 1998, were \$28,958, \$29,428 and \$28,483, respectively, equal to the required contributions for each year.

**3. POSTRETIREMENT BENEFITS**

The Cameron 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 court. The clerk of court recognizes the cost of providing these benefits (the clerk's portion) as an expenditure when the monthly premiums are paid.

**4. COMPENSATED ABSENCES**

At June 30, 1998, employees of the clerk of court did not have any accumulated and vested employee leave benefits, computed in accordance with GASB Codification Section 600.

**5. LEASES**

At June 30, 1998, the clerk of court did not have capital leases. The Clerk of court leases an automobile and office equipment under operating leases that can be canceled by the clerk.

**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

**10. CHANGES IN AGENCY FUND BALANCES**

A Summary of changes in agency fund unsettled deposits follows:

| Agency Funds:        | Unsettled<br>Deposits at<br>Beginning<br>of Year | Additions         | Deductions        | Unsettled<br>deposits<br>at End<br>of Year |
|----------------------|--|-------------------|-------------------|--|
| Advance Deposit      | \$ 127,440                                       | \$ 338,575        | \$ 337,525        | \$ 128,490                                 |
| Registry of<br>Court | 185,543  | 446,184           | 43,312            | 588,415                                    |
|                      | <u>\$ 312,983</u>                                | <u>\$ 784,759</u> | <u>\$ 380,837</u> | <u>\$ 732,155</u>                          |

**11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

At June 30, 1988, the Cameron Parish Clerk of Court did not have any long-term obligations.

**12. EXCESS FUND BALANCE**

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1988, 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.

**13. RELATED-PARTY TRANSACTIONS**

There were no related-party transactions for the year ended June 30, 1988.

**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

**14. LITIGATION AND CLAIMS**

At June 30, 1988, the Cameron Parish Clerk of Court is not involved in litigation and is not aware of any claims against the clerk.

**15. EXPENDITURES OF THE CLERK OF COURT NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The Cameron Parish Police Jury provided the office space and utilities for the Clerk of Court for the year ended June 30, 1988. Expenditures for these items are not reflected in the accompanying financial statements.

**16. DISCLOSURES ABOUT YEAR 2000 ISSUES**

The Clerk's office uses personal computers and software that are date sensitive. The clerk has received assurance from all vendors that the equipment and software are year 2000 compliant.

SUPPLEMENTARY INFORMATION

**FINANCIAL STATEMENTS OF  
INDIVIDUAL FUNDS**

## **FIDUCIARY FUNDS - 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 FEES**

The Registry of Court Fees, as provided by Louisiana Revised Statute 13:475, 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.



**CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA**

**COMBINED BALANCE SHEET - ALL AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 1988**

|                         | ADVANCE<br>DEPOSIT<br>FUND | REGISTRY<br>OF COURT<br>FUND | TOTAL      |
|-------------------------|----------------------------|------------------------------|------------|
| <b>ASSETS</b>           |                            |                              |            |
| Cash and<br>Equivalents | \$ 38,458                  | \$ 581,695                   | \$ 620,153 |
| Investments,<br>at cost | 100,800                    |                              | 100,800    |
| Total Assets            | \$ 139,258                 | \$ 581,695                   | \$ 720,953 |
| <br><b>LIABILITIES</b>  |                            |                              |            |
| Unsettled<br>deposits   | \$ 139,258                 | \$ 581,695                   | \$ 720,953 |

The accompanying notes are an integral part of this statement.

CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA

SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS  
FOR THE YEAR ENDED JUNE 30, 1998

|   | ADVANCE<br>DEPOSIT<br>FUND | REGISTER<br>OF COURT<br>FUND | TOTAL      |
|---|----------------------------|------------------------------|------------|
| <b>UNSETTLED DEPOSIT AT<br/>BEGINNING OF YEAR</b> | \$ 137,440                 | \$ 166,663                   | \$ 304,103 |
| <b>ADDITIONS:</b>                                 |                            |                              |            |
| Deposits:   |                            |                              |            |
| Wills & Successions                               | 228,294                    |                              | 228,294    |
| Judgments   |                            | 625,967                      | 625,967    |
| Interest earnings on<br>investments               | 2,279                      | 10,317                       | 12,596     |
| Total   | 230,573                    | 636,284                      | 866,857    |
| <b>DEDUCTIONS:</b>                                |                            |                              |            |
| Clerk's costs                                     | 130,164                    |                              | 130,164    |
| Settlements to<br>litigants                       | 50,823                     | 61,232                       | 112,055    |
| Sheriff's fees                                    | 26,864                     |                              | 26,864     |
| Other reductions                                  | 10,164                     |                              | 10,164     |
| Total Deductions                                  | 217,985                    | 61,232                       | 279,217    |
| <b>UNSETTLED DEPOSITS AT<br/>END OF YEAR</b>      | 119,455                    | 501,655                      | 621,110    |

The accompanying notes are an integral part of this statement.

CAMERON PARISH CLERK OF COURT  
CAMERON, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1988

There were no prior year audit findings to be reported on.

# McRight & Associates

Certified Public Accountants  
1877 Washington Ave., Suite 5  
Baton Rouge, Louisiana 70806

(504) 769-0241  
Fax (504) 769-4889

Jonathan R. McRight, CPA  
Certified Public Accountant  
E. Nathan McRight, CPA  
Certified Public Accountant

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

We have audited the general purpose financial statements of the Cameron Parish Clerk of Court, a component unit of the Cameron Parish Police Jury, as of and for the year ended June 30, 1998, and have issued our report thereon dated December 7, 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 Cameron Parish Clerk of Court's general purpose 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 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 Cameron 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 structure 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 a material weakness. 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 general purpose 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 Clerk, management, and Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.

*McRight & Associates*

December 7, 1998