

In accordance with Government Auditing Standards, we have also issued a report dated December 29, 1997, on our consideration of the Red River Parish Clerk of Court's internal control structure and a report dated December 23, 1997, on its compliance with laws and regulations.

  
Thomas R. Cunningham, CPA's

December 23, 1997  
Natchitoches, Louisiana

*Johanna Thomas & Cunningham*

*Chartered Public Accountants*

*Felix G. Brown, CPA, CMA, AICPA, CMAA, CFSA, CFE*

*Paul D. Thomas, CPA, CMA, AICPA, CMAA, CFSA, CFE*

*Walter R. Cunningham, CPA, CMA, AICPA, CMAA, CFSA, CFE*

*1000 Bienville Boulevard*

*Metairie, Louisiana 70002*

*(504) 885-8000*

*TELEFAX (504) 885-1117*

**INDEPENDENT AUDITORS' REPORT**

**Judith W. Hechler**  
**Red River Parish Clerk of Court**  
**Coshatta, Louisiana**

We have audited the general purpose financial statements of the Red River Parish Clerk of Court, as of and for the years ended June 30, 1997 and 1996. These financial statements are the responsibility of the Clerk's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the U.S. General Accounting Office and the *Louisiana Governmental Audit Guide*. 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 also 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 Red River Parish Clerk of Court, Coshatta, Louisiana, as of June 30, 1997 and 1996, and the results of its operations for the years 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 accompanying financial information listed as "Schedules" in the table of contents, presented for purposes of additional analysis, and is not a required part of the financial statements of the Red River Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

	Exhibit	Page
<b>General Fixed Assets Account Group</b>		
Schedule of General Fixed Assets	I-1	23
Schedule of Changes in General Fixed Assets	I-1	24
<b>Internal Control and Compliance</b>		
<b>Auditors' Report on the Internal Control Structure in Accordance with Governmental Auditing Standards</b>	G	26-27
<b>Compliance Report Based on an Audit of the Financial Statements Performed in Accordance with Governmental Auditing Standards</b>	H	28

Red River Parish Clerk of Court  
Cochitla, Louisiana

TABLE OF CONTENTS

	Exhibit	Page
Independent Auditor's Report	—	i-2
<u>General Purpose Financial Statements</u> <u>(Combined Statements - Overview)</u>		
Combined Balance Sheet-All Fund Types and Account Group	A	4
Statement of Revenues, Expenditures and Changes in Fund Balance- Governmental Fund Type	B	5
Statement of Revenues, Expenditures and Changes in Fund Balance- Budget (GAAP Basis) and Actual- General Fund	C	6
Notes to Financial Statements	—	8-13
<u>Financial Schedules of the Individual</u> <u>Funds and for Account Group</u>		
General Fund-		
Balance Sheets	DS-1	15
Schedule of Revenues- Budget (GAAP Basis) and Actual	DS-2	16
Schedule of Expenditures- Budget (GAAP Basis) and Actual	DS-3	17
Fiduciary Fund Types-Agency Funds-		
Combining Balance Sheets	E-1	18
Schedule of Changes in Deposit Balances- Advance Deposit Fund	E-2	20
Registry of Court Fund	E-3	21

11/5

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RED RIVER PARISH CLERK OF COURT

FINANCIAL REPORT

YEARS ENDED JUNE 30, 1997 AND 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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: FEB 04 1998

*Johnson, Thomas & Cunningham*  
Chartered Public Accountants

Exhibit 11-2

Page 18

*Red River Parish, 1997, A Supplemental Report (continued)*

*Red River Parish, 1997, A Supplemental Report*

*Johnson, Thomas & Cunningham, CPAs, A Supplemental Report*

*Red River Parish, 1997, A Supplemental Report*

*Johnson, Thomas & Cunningham, CPAs*

*Exhibit 11-2, Page 18*

**COMPLIANCE REPORT BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Justin W. Hurlbly  
Red River Parish Clerk of Court  
Covington, Louisiana

We have audited the general purpose financial statements of the Red River Parish Clerk of Court, Covington, Louisiana, as of and for the years ended June 30, 1997 and 1996, and have issued our report thereon dated December 23, 1997.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements being audited are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Red River Parish Clerk of Court is the responsibility of the Clerk's management. As part of obtaining reasonable assurance about whether the aforementioned financial statements are free of material misstatement, we performed tests of the Clerk's compliance with certain provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. 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*.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Red River Parish Clerk of Court, is a matter of public record.

*Johnson, Thomas & Cunningham*  
Johnson, Thomas & Cunningham, CPAs

December 23, 1997  
Marrickbocker, Louisiana

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, would adversely affect the Clerk's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following reportable condition that we believe to be a material weakness.

#### Separation of Duties

The accounting department of the Red River Parish Clerk of Court is too small to allow for a proper separation of duties necessary for strong internal control. However, it is not practicable for the Clerk to add employees to achieve this separation of duties.

This condition was considered in determining the nature, timing, and extent of the audit tests to be applied in our audit of the 1997 and 1998 financial statements. This report does not affect our reports on the June 30, 1997 and 1998 financial statements and on the Clerk's compliance with laws and regulations dated December 23, 1997.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Red River Parish Clerk of Court is a matter of public record.

  
Thomas & Cunningham, CPAs

December 23, 1997  
Natchitoches, Louisiana

*Johnson, Thomas & Cunningham*  
*Chartered Public Accountants*

Exhibit G-7  
Page 26

*State of Louisiana, 1997, 1998 and 1999, 2000*

*Red River Parish, 1997, 1998 and 1999*

*John A. Cunningham, CPA, 1997, 1998 and 1999*

*1000 Lakeside Drive  
Baton Rouge, Louisiana 70807  
504.383.2600  
TELEFAX 504.383.1177*

**AUDITORS' REPORT ON THE INTERNAL CONTROL  
STRUCTURE IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Paul W. Buckley  
Red River Parish Clerk of Court  
Covington, Louisiana

We have audited the general purpose financial statements of the Red River Parish Clerk of Court, Covington, Louisiana, as of and for the years ended June 30, 1997 and 1998, and have issued our report thereon dated December 23, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Code. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements covered by our report are free of material misstatement.

The management of the Red River Parish Clerk of Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonability, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorizations and recorded properly to assure the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the aforementioned financial statements of the Red River Parish Clerk of Court, as of and for the years ended June 30, 1997 and 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.



## COMPLIANCE AND INTERNAL CONTROL

Red River Parish Clerk of Court  
Cochitons, Louisiana

General Fixed Assets Account Group  
Statement of Changes in General Fixed Assets  
Year Ended June 30, 1997

	Balance 7-1-96	Additions	Deletions	Balance 6-30-97
General Fixed Assets:				
Land	\$ 0	\$ 0	00	\$ 0
Buildings	0	0	0	0
Equipment	84,328	1,042	0	85,370
Total General Fixed Assets	84,328	\$1,142	00	86,368
Investment in General Fixed Assets	84,328	\$1,142	00	86,368

See notes to financial statements.

Red River Parish Clerk of Court  
Covington, Louisiana

General Fixed Assets Account Group  
Statement of General Fixed Assets  
June 30, 1997 and 1996

	June 30, 1997	June 30, 1996
General Fixed Assets, at cost:		
Land	\$ 0	\$ 0
Buildings	0	0
Equipment	46,181	44,856
 Total General Fixed Assets	 46,181	 44,856
Investment in General Fixed Assets	46,181	44,856

See notes to financial statements.

**GENERAL FIXED ASSETS ACCOUNT GROUP**

To account for general fixed assets owned by the Clerk of Court, and used in the governmental fund operations.

Red River Parish Clerk of Court  
Courthouse, Louisiana

Fiduciary Fund Types-Agency Funds  
Registry of Court Fund  
Schedule of Changes in Deposit Balances  
Years Ended June 30, 1987 and 1996

	Years Ended	
	6/30/87	6/30/96
Deposit Balances at Beginning of Years	\$1,140,240	\$1,110,487
Additions:		
Suits & Successions	138,705	49,580
Deductions:		
Disbursements to Litigants	1,233,285	39,744
Deposits Balances at End of Years	\$ 45,660	\$1,140,240

See notes to financial statements.

Red River Parish Clerk of Court  
Cochitola, Louisiana

Fiduciary Fund Types-Agency Funds  
Advance Deposit Fund  
Schedule of Changes in Deposit Balances  
Years Ended June 30, 1997 and 1998

	Year Ended	
	6-30-97	6-30-98
Deposit Balances at Beginning of Year	\$333,288	\$298,790
Additions:		
Bills & Successions	322,886	322,890
Sub-Total	\$656,174	\$621,680
Deductions:		
Clerk's Costs Paid to General Fund	\$ 47,643	\$ 33,794
Settlements to Litigants	18,267	7,525
Sheriff's Fees	3,718	3,037
Court Reporters	0	0
Witness Fees	0	0
Attorneys, Clerks, Notary	3,740	3,412
Judge's Fund	3,787	3,639
Juries	0	0
Other Costs	3,428	3,846
Total Deductions	\$ 76,613	\$ 58,253
Deposits Balances at End of Year	\$319,811	\$333,288

See notes to financial statements.

Red River Parish Clerk of Court  
Cochitza, Louisiana

Voluntary Fund Types-Agency Funds  
Comparing Balance Sheets  
June 30, 1997 and 1996

	Advance Deposit Fund	Registry of Court Fund	Totals	
			6-30-97	6-30-96
<b>Assets</b>				
Cash-Checking Accounts	\$715,566	\$41,128	\$756,694	\$ 381,156
Investments-CD's	83,690	3,531	87,221	1,183,751
<b>Totals Assets</b>	<b>\$800,256</b>	<b>\$44,659</b>	<b>\$844,915</b>	<b>\$1,564,907</b>
<b>Liabilities</b>				
Unsettled Deposits	\$179,833	\$46,659	\$226,492	\$1,473,411
Due to Other Funds	28,713	0	28,713	13,488
<b>Total Liabilities</b>	<b>\$208,546</b>	<b>\$46,659</b>	<b>\$255,205</b>	<b>\$1,486,899</b>

See notes to financial statements.

## FIDUCIARY FUND TYPES

### *Agency Funds*

*Advance Deposit Fund*—as provided by Louisiana Revised Statute 13-940, this 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 Funds*—as provided by Louisiana Revised Statute 13-942, this fund is used to account for funds which have been ordered by the Court to be held until judgment has been rendered in each litigation. Withdrawals of the funds can be made only upon order of the Court.



Red River Parish Clerk of Court  
Covington, Louisiana

General Fund  
Statement of Expenditures Budget (GAAP Basis) and Actual  
Year Ended June 30, 1997  
With Comparative Amounts From Year Ended June 30, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>EXPENDITURES:</b>				
General Government:				
Salaries	\$ 98,080	\$ 88,882	\$ 9,198	\$ 84,109
Clerk's Expense	4,372	4,372	0	4,372
Payroll Tax Expense	1,780	1,758	(22)	1,808
Retirement	9,880	9,715	165	9,571
Group Insurance	7,680	9,748	(2,068)	6,468
Office Expense	18,000	14,579	3,421	17,868
Auto Expense	1,400	1,446	(46)	760
Insurance & Bonds	4,500	4,280	220	280
Electric Expense	1,800	1,880	(80)	1,800
Qualifying Fees	6,608	1,720	4,888	4,585
Marriage Licenses	0	1,054	(1,054)	0
Capital Expenditures	1,508	1,147	361	1,020
<b>TOTAL EXPENDITURES</b>	<b>\$194,272</b>	<b>\$128,212</b>	<b>\$66,060</b>	<b>\$111,281</b>

See notes to financial statements.

Red River Parish Clerk of Court  
Coushatta, Louisiana

General Fund  
Statement of Revenues-Budget (GAAP Basis) and Actual  
Year Ended June 30, 1997  
With Comparative Amounts From Year Ended June 30, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Licenses & Permits- Marriage Licenses	\$ 2,600	\$ 2,825	\$ 225	\$ 2,500
Charges for Services-				
Recording Fees	\$ 40,800	\$ 37,121	\$ 17,121	\$ 34,737
Mortgage Certificates	3,800	3,180	180	2,999
Notary Fees	600	683	83	510
Cassellations	2,100	2,099	(1)	2,096
Certified Copies	8,800	9,320	1,320	7,513
Criminal Fees	13,500	8,856	(2,564)	11,487
Court Attendance	1,600	0	(1,600)	1,680
Suits & Proceedings-				
Advance Deposit Fund	32,000	47,440	(43,571)	31,794
Qualifying Fees	5,500	3,269	(2,231)	5,600
Totals	\$126,100	\$131,893	\$ 7,893	\$138,436
Miscellaneous-				
Interest Income	\$ 13,000	\$ 18,138	\$ (2,842)	\$ 13,302
Miscellaneous	31,500	33,581	1	31,517
Totals	\$ 44,500	\$ 51,719	\$ (2,841)	\$ 44,819
<b>TOTAL REVENUES</b>	<b>\$170,600</b>	<b>\$183,612</b>	<b>\$ 3,002</b>	<b>\$183,255</b>

See notes to financial statements.

Red River Parish Clerk of Court  
Covington, Louisiana

General Fund  
Balance Sheet  
June 30, 1997 and 1996

	June 30, 1997	June 30, 1996
<b>Assets</b>		
Cash in Bank	\$11,596	\$ 0
Petty Cash	25	25
Receivable Receivables	1,368	5,883
Due from Other Funds	20,712	15,456
<b>Total Assets</b>	<b>\$33,701</b>	<b>\$21,364</b>
<b>Liabilities &amp; Fund Balance</b>		
<b>Liabilities-</b>		
Accounts Payable	\$ 3,456	\$ 1,344
Bank Overdraft	-----0	3,558
<b>Total Liabilities</b>	<b>\$ 3,456</b>	<b>\$ 4,902</b>
<b>Fund Balance-</b>		
Unreserved	31,268	14,864
Deficit	-----0	-----0
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$33,724</b>	<b>\$19,864</b>

See notes to financial statements.

#### GENERAL FUND

To account for revenues traditionally associated with governmental units, which are not required to be accounted for in another fund. This fund is usually called the "Salary Fund" by Clerks of Court.

Red River Parish Clerk of Court  
Covington, Louisiana

Notes to Financial Statements  
June 30, 1997 and 1996

	Category			Carrying Value
	1	2	3	
Cash-				
Petty Cash	\$ 25	00	00	\$ 25
Demand Deposits	156,694	0	0	156,694
Certificates of Deposit	90,511	0		90,511
Total	\$467,258	00	00	\$,467,258
FDIC Insurance				\$ 190,501
Securities Pledged				90,000
Total				\$,190,501

**Red River Parish Clerk of Court**  
 Coushatta, Louisiana

**Notes to Financial Statements**  
 June 30, 1997 and 1996

**6. Litigation**

The Red River Parish Clerk of Court was not a party in any litigation seeking damages for the years ended June 30, 1997 and 1996.

**7. Expenses Paid by the Parish Police Jury**

Certain expenses of the Clerk's office are paid by the Red River Parish Police Jury. In addition to furnishing the building where the Clerk's office is located, the Police Jury pays all utility bills, some insurance, and furnishes some of the equipment in the Clerk's office.

**8. Related Party Transactions**

The Clerk's office had no related party transactions for the years ended June 30, 1997 and 1996.

**9. Interfund Receivables/Payables**

The following is a summary of interfund receivables and payables for the year ended June 30, 1997:

	Interfund Receivables	Interfund Payables
Clerical Fund	\$20,719	
Advance Deposit Fund		\$20,719

**10. Cash and Investments**

Cash and investments are held separately by each of the Clerk's Funds. At June 30, 1997, the Clerk's cash and investments totaled \$447,325. Of the amounts held in commercial banks and savings and loan associations, \$190,511 was covered by federal depository insurance.

The Clerk's cash and investments are categorized below to give an indication of the level of risk assumed by the Clerk at June 30, 1997. Category 1 includes cash that is held by the Clerk, cash and investments that are insured or registered, or investments held by the Clerk of its brokers in the Clerk's name. Category 2 includes uninsured or unregistered investments for which the securities are held by the broker's dealer's trust department or agent in the Clerk's name. Category 3 would include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk's name.

**Red River Parish Clerk of Court**  
**Covington, Louisiana**

**Notes to Financial Statements**  
**June 30, 1997 and 1996**

the 16 associations or joined months which produce the highest average. Employees who terminate with at least 12 years of service, and who 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 by State statute.

Contributions to the System include one-fourth of one per cent (one-half of one per cent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:183, the employee's contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The information needed for full disclosure of the Clerk of Court and the retirement system under GASB Codification Section F20.129 was not available at the time of this report.

**3. Leases:**

The Red River Parish Clerk of Court was not a part to any capital leases for the years ended June 30, 1997 and 1996.

**4. General Fixed Assets:**

A summary of changes in general fixed assets follows:

	Balance 7-1-95	Additions	Deletions	Balance 6-30-97
<b>General Fixed Assets:</b>				
Equipment	\$43,096	\$2,187	\$0	\$45,283

**5. Changes in Agency Funds:**

A summary of changes in the Clerk's agency funds follows:

	Advance Deposit Fund	Registry of Court Fund
Deposit balances at beginning of year	\$113,288	\$ 1,142,244
Additions for year	123,068	138,788
Deductions for year	(38,482)	(1,232,289)
Deposit balances at end of year	\$197,874	\$ 49,743

Red River Parish Clerk of Court  
Cochitons, Louisiana

Notes to Financial Statements  
June 30, 1997 and 1996

D. Budgetary Practices-

Prior to the beginning of each fiscal year, the Red River Parish Clerk of Court adopts a budget for the General Fund for the next fiscal year. A public hearing is held, and notice is published in the official journal. The budget is open for public inspection. Each budget amendment is also published in the official journal. All budgetary appropriations lapse at the end of the fiscal year. The budget presented in the financial statements was adopted on a basis consistent with generally accepted accounting principles.

E. Investments-

Investments are stated at cost which approximates market. The investments presented in the financial statements consist of certificates of deposit.

F. Total Columns on General Purpose Financial Statements-

Total Columns on the general purpose financial statements (combined statements-overview) are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in 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.

G. Vacation and Sick Leave-

Employees of the Red River Parish Clerk of Court do not accrue or "carry forward" vacation or sick leave pay from year to year. At each, there are no accruals made in either the General Fund or in a general long-term debt account group for these payments.

3. Pension Plan

Substantially all employees of the Red River Parish Clerk's office are members of the Clerk of Court Retirement and Relief Fund ("System"), a multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees. The total payroll for employees of the Red River Parish Clerk of Court covered by the System for the year ended June 30, 1997 was \$88,043.

All regular employees earning at least \$180 per month and who are under the age of 68 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary for each year of credited service, not to exceed 180 percent of their final average salary. Final average salary is the employee's average salary over



Red River Parish Clerk of Court  
Coushatta, Louisiana

Notes to Financial Statements  
June 30, 1997 and 1996

**Agency Funds** - The Advance Deposit and Registry of Court funds are used to account for assets held in an agent for individuals and other parties. Agency funds are custodial in nature, non-current liabilities, and do not involve measurement of results of operations.

**B. Fixed Assets-**

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its management focus. All governmental fund operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the General Fund. General Fixed assets provided by the Red River Parish Police Jury are not recorded within the General Fixed Assets Account Group of the Clerk. Fixed assets are valued at historical costs. No depreciation has been provided on general fixed assets.

The Red River Parish Clerk of Court has no outstanding long-term obligations.

The General Fixed Assets Account Group is not a "fund". It is concerned only with measurement of financial position, and does not involve measurement of results of operations.

**C. Basis of Accounting-**

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

The records of the Clerk are maintained on the modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

Revenues-Recordings, cancellations, court attendance, criminal fees, mortgage certificates, notary 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.

Expenditures-Expenditures 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.

Red River Parish Clerk of Court  
Cochitola, Louisiana

Notes to Financial Statements  
June 30, 1997 and 1996

1. Summary of Significant Accounting Policies

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The Clerk of Court is elected for a term of four years.

**Reporting Entity-**

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**Primary Government-**

The Clerk of Court operates under an elected form of government. As required by generally accepted accounting principles, these financial statements present the Clerk (the primary government). The Clerk has no component units.

**A. 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, and accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types as follows:

**General (Salary) Fund** - The General Fund, as provided by Louisiana Revised Statute 13781, is the principal fund of the Clerk, 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.

## NOTES TO FINANCIAL STATEMENTS

Red River Parish, Clerk of Court  
Cochitoc, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual

General Fund

Year Ended June 30, 1997

With Comparative Amount From Year Ended June 30, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Licenses & Permits	\$ 3,808	\$ 2,825	\$ 225	\$ 2,559
Charges for Services	124,268	131,953	2,695	118,404
Miscellaneous	24,599	21,655	(2,944)	24,819
<b>Total Revenues</b>	<b>\$152,675</b>	<b>\$156,433</b>	<b>\$ 3,077</b>	<b>\$145,821</b>
<b>EXPENDITURES:</b>				
General Government	(45,232)	(39,211)	7,829	(23,891)
Excess (Deficiency) of Revenues over Expenditures	\$ 5,128	\$ 17,284	\$12,916	\$ 13,817
Fund Balance-Beginning of Year	14,854	16,061	0	2,842
Fund Balance-End of Year	\$ 19,982	\$ 33,268	\$12,006	\$ 14,961

See notes to financial statements.

Red River Parish Clerk  
Cochitla, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance-  
Governmental Fund Type General Fund  
Years Ended June 30, 1997 and 1996

	Years Ended	
	6-30-97	6-30-96
<b>REVENUES:</b>		
Licenses & Permits	\$ 2,825	\$ 2,500
Charges for Services	131,953	118,454
Miscellaneous	21,858	24,812
<b>Total Revenues</b>	<b>\$156,636</b>	<b>\$145,766</b>
<b>EXPENDITURES:</b>		
General Government	138,223	120,800
Excess of Revenues over Expenditures	\$ 17,284	\$ 12,932
Fund Balance (Beginning of Year)	30,664	2,042
Fund Balance (End of Year)	<b>\$ 47,948</b>	<b>\$ 14,974</b>

See notes to financial statements.

Red River Clerk of Court  
Caddo Parish, Louisiana

Combined Balance Sheet - All Fund Types and Account Group  
June 30, 1997 and 1996

	Governmental	Education	Fund Type-Agency	Account Group	Totals	
	Fund Type General Fund	Admin Deposit Fund	Registry of Court Fund	General Fixed Assets	6-30-97	6-30-96
<b>ASSETS</b>						
Cash	\$11,601	\$115,555	\$40,128	\$ 0	\$267,284	\$ 261,181
Investments-CD's	0	85,000	5,311	0	90,311	1,811,751
Revenue Receivables	1,568	0	0	0	1,568	5,880
Due from Other Funds	28,110	0	0	0	28,110	10,416
Equipment	0	0	0	26,500	26,500	164,254
<b>Total Assets</b>	<b>\$41,279</b>	<b>\$200,555</b>	<b>\$45,439</b>	<b>\$26,500</b>	<b>\$313,812</b>	<b>\$1,503,482</b>
<b>Liabilities &amp; Fund Equity</b>						
<b>Liabilities-</b>						
Accounts Payable	\$ 2,450	\$ 0	\$ 0	\$ 0	\$ 2,450	\$ 1,744
Unsettled Deposits	0	179,811	88,658	0	435,480	1,411,451
Due to Other Funds	0	28,110	0	0	28,110	10,416
Bank Overdraft	0	0	0	0	0	3,200
<b>Total Liabilities</b>	<b>\$ 2,450</b>	<b>\$207,921</b>	<b>\$88,658</b>	<b>\$ 0</b>	<b>\$309,029</b>	<b>\$1,482,811</b>
<b>Fund Equity-</b>						
<b>Investment in General</b>						
Fund Assets	\$ 0	\$ 0	\$ 0	\$26,500	\$ 26,500	\$ 64,556
Fund Balance- Unreserved	31,269	0	0	0	31,269	148,699
<b>Total Fund Equity</b>	<b>\$31,269</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$26,500</b>	<b>\$ 57,769</b>	<b>\$ 213,255</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$33,719</b>	<b>\$207,921</b>	<b>\$88,658</b>	<b>\$26,500</b>	<b>\$322,652</b>	<b>\$1,503,482</b>

See notes to financial statements.

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)