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**WESTER PARISH CLERK OF COURT
MINNER, LOUISIANA**

FINANCIAL REPORT

FOR THE TWO YEARS ENDED JUNE 30, 1993

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 11/02/1998

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

As of and For the Two Years Ended June 30, 1997

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INDEPENDENT AUDITORS' REPORT

Honorable Winifred B. Brinkley
Webster Parish Clerk of Court
Minden, Louisiana

We have audited the accompanying general purpose financial statements of the Webster Parish Clerk of Court as of and for the two years ended June 30, 1993, as listed in the table of contents. These general purpose financial statements are the responsibility of the Webster Parish Clerk of Court management. 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. Those 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 Webster Parish Clerk of Court as of June 30, 1993, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 23, 1992, on our consideration of the Webster Parish Clerk of Court's internal control structure and a report dated December 23, 1992, on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Webster 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

Samuel W. Martin

Minden, Louisiana
December 22, 1993

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Winifred B. Binkley
Webster Parish Clerk of Court
Minors, Louisiana

We have audited the general purpose financial statements of the Webster Parish Clerk of Court as of and for the two years ended June 30, 1991, and have issued our report thereon dated December 22, 1991.

We have 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.

The management of the Webster 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 reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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 general purpose financial statements of the Webster Parish Clerk of Court as of and for the two years ended June 30, 1991, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions 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, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

We noted the absence of a reconciliation of individual suit unasserted deposits per the computerized subsidiary ledger amounts to the total cash balances in the Advance Deposit Fund. The absence of the reconciliation of individual suit deposits is mitigated somewhat by a reconciliation prepared by outside accountants of a computer-generated cumulative unasserted deposits balance to total cash balances in the Advance Deposit Fund. However, the reconciliation of actual individual suit deposits would provide a more effective control over unasserted deposit balances.

We also noted that the original invoices prepared by the Clerk's office for services provided for the months of July through December, 1985 had been discarded in error. Through discussion with the Clerk of Court, it appears that the invoices were discarded accidentally during the period of time when the Clerk of Court was reorganizing its offices and files during a conversion to a new computer system. Although a record of the individual invoices prepared is still available on daily computer records, it is preferable that the original source documents themselves be kept on file for the required length of time. In a related matter, we also noted that during the conversion to the new computer system, at times invoices were not being printed out for every transaction that was entered into the system. Although the transaction was recorded into the accounting system, and revenues did not appear to be affected, an invoice nevertheless should be printed for each transaction billed and the invoice filed in numerical order. However, we did note that this condition seemed to improve toward the end of fiscal year ended June 30, 1987, as the employees became more familiar with the new computer system.

A material weakness is a reportable condition in which the design or operation of one or more of the 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 believe none of the reportable conditions described above are material weaknesses.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Webster Parish Clerk of Court in a separate letter dated December 22, 1987.

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

Jamison, Wine & Martin

Minster, Louisiana
December 22, 1893

that the Clerk of Court did not undergo the process of the public bid law to procure this vehicle. Also, in a related matter, the vehicle which was replaced by this new vehicle was sold to the automobile dealer for \$11,600 without undergoing either public advertisement and bidding law or public auction.

L.S.A. Revised Statutes 39:1189-1191 require budget amendments if projected revenues fall to meet or expenditures exceed budgeted amounts by more than five percent. For the two years ending June 30, 1997, we noted instances in which actual results varied by more than five percent from the budget. The Clerk should adopt budget amendments as revenue and expenditure projections warrant to meet the requirements of these statutes.

We considered these instances of noncompliance in forming our opinion on whether the Webster Parish Clerk of Court's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated December 21, 1997, on those general purpose financial statements.

This report is intended for the information of the management of the Webster Parish Clerk of Court and the Legislative Auditors. However, this report is a matter of public record and its distribution is not limited.

Jamison, Wine & Martin

Minden, Louisiana
December 21, 1997

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MANAGEMENT LETTER

Honorable Winifred B. Brinkley
Webster Parish Clerk of Court
Minden, Louisiana

We have audited the general purpose financial statements of the Webster Parish Clerk of Court as of and for the two years ended June 30, 1997 and have issued our report thereon dated December 22, 1997.

In connection with our audit, we made certain observations relative to the records maintained, the accounting procedures in effect, and the overall administration of the financial affairs of the Clerk. As a supplement to the reports, we submit for your consideration our comments pertaining to the following observations which did not meet the criteria of being material to the general purpose financial statements.

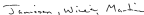
Daily deposits of receipts

We noted one instance in which cash receipts of the Advance Deposit Fund were held for several days before being deposited in the bank. We recommend that deposits to the bank be made on a daily basis, and that control procedures should be followed to be certain that no deposits are overlooked.

We would like to express our appreciation for the cooperation and assistance extended to us during the audit. Should you have any questions concerning the contents of this letter or if we can be of any additional service, please contact us at your convenience.

Very truly yours,

JAMIESON, WISE & MARTIN



Minden, Louisiana
December 22, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

WEEK END PUBLISHERS ESTATE COMPANY

Atlanta, Louisiana

Qualified Balance Sheet - All Fund Types and Investment Groups
June 30, 1997

	Unencumbered		Inventory	Accrued Charges			Total
	Fund	Other		Fund	Other	Contingent Liab.	
ASSETS							
Cash and cash equivalents	\$ 280,000	476,243	-	-	-	756,243	
Accounts receivable	60,000	-	-	-	-	60,000	
Due from other funds (Note 5)	23,000	-	-	-	-	23,000	
Due from other government units (Note 5)	23,000	-	-	-	-	23,000	
Investible deposits	1,000	-	-	-	-	1,000	
Interests	-	-	26,410	-	-	26,410	
Gifts-in-kind and donations	-	-	380,000	-	-	380,000	
Debtors to be provided for amounts of general long-term debt	-	-	-	-	50,000	50,000	
Total assets	<u>\$ 313,000</u>	<u>476,243</u>	<u>476,243</u>	<u>47,000</u>	<u>47,000</u>	<u>1,259,500</u>	
LIABILITIES, FUND EQUITY, AND OTHER CREDITS							
Liabilities							
Accounts payable	\$ 0,000	-	-	-	-	0,000	
Accrued payroll, taxes and withholding	7,000	-	-	-	-	7,000	
Accrued interest (Note 5)	0,000	-	-	-	-	0,000	
Due to other funds (Note 5)	-	61,000	-	-	-	61,000	
Due to other government units (Note 5)	-	61,000	-	-	-	61,000	
Unaudited deposits	-	-	-	-	20,000	20,000	
Contingencies under capital bonds	-	-	-	-	26,000	26,000	
Notes payable	-	-	-	-	40,000	40,000	
Total liabilities	<u>\$ 7,000</u>	<u>122,000</u>	<u>122,000</u>	<u>47,000</u>	<u>47,000</u>	<u>236,000</u>	
Fund equity and other credits							
Reserve for general fund assets	-	-	-	40,000	-	40,000	
Fund equity	286,000	-	-	-	-	286,000	
Unencumbered	264,000	-	-	40,000	-	304,000	
Total fund equity and other credits	<u>\$ 550,000</u>	<u>454,243</u>	<u>454,243</u>	<u>80,000</u>	<u>47,000</u>	<u>1,025,500</u>	

The accompanying notes are an integral part of these statements.

WEBSTER PARISH CLERK OF COURT
Monroe, Louisiana
GOVERNMENTAL FUNDS - GENERAL FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 1997

	Actual
Revenues:	
Recordings	3,053,462
Concessions	8,438
Mortgage commissions	14,838
Marriage licenses	8,268
Notarial fees	788
Copies (certified and otherwise)	68,752
Court attendance	1,588
Criminal fees	65,258
Civil suits	120,888
Elections	6,138
Candidate fees	15,888
Clerk's supplemental fund	15,888
Notary commissions fees	834
Interest earnings State Agency Fund	6,258
Interest earnings on deposits	8,758
Webster Parish Police Jury - (Contribution for expenses and supplies)	11,268
Miscellaneous	1,478
Total revenues	7,882,112
Expenditures:	
Salaries	
Clerk of Court	46,540
Deputies	293,897
Others	4,864
Clerk's expense allowance	3,754
Clerk's supplemental compensation	18,888
Group insurance	33,794
Expenses expenses	36,833
Office supplies and expense	118,822
Telephone	7,334
Travel	7,333
Insurance	9,268
Automotive supplies and maintenance	1,554
Outdoor fees	8,657
Electric expense	2,754

The accompanying notes are an integral part of this statement.

BERNARD PARISH CLERK OF COURT
Bossier, Louisiana
GOVERNMENTAL FUNDS - GENERAL FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balances -
Year Ended June 30, 1997

	Amount
Expenditures (continued):	
Associations dues	\$ 1,400
Chickens	4,854
Capital outlay - capital lease equipment	14,588
Capital outlay - other	5,000
Professional fees	1,800
Clerk's supplemental fund	7,400
Fees paid to Secretary of State:	
Berk certificates	750
Marriage licenses	4,475
Notary renewal	775
UCC fees	7,904
Clerk's voting machine pay	1,100
Indefinite tax expense	1,100
Capitalized lease obligations payments:	
Principal	1,419
Interest	1,014
Auto Payments:	
Principal	1,517
Interest	1,997
Miscellaneous	11
Security guard	4,541
Total expenditures	691,830
 Excess of revenues over expenditures	 94,741
 Other financing sources:	
Capital leases	<u>10,000</u>
 Excess of revenues and other sources over expenditures and other uses	 70,234
 Fund balance at beginning of year	 203,973
 Fund balance at end of year	 \$ 294,207

The accompanying notes are an integral part of this statement.

WESTER PARISH CLERK OF COURT
Minors, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 1998

	<u>Actual</u>
Revenues:	
<i>Recordings</i>	\$208,418
<i>Contributions</i>	19,793
<i>Mortgage certificates</i>	12,679
<i>Mortgage licenses</i>	9,600
<i>Notarial fees</i>	600
<i>Copies (certified and photostats)</i>	64,008
<i>Court stenograms</i>	3,480
<i>Criminal fees</i>	61,700
<i>Contracts</i>	221,718
<i>Elections</i>	3,899
<i>Candidate fees</i>	11,180
<i>Clerk's supplemental fund</i>	98,077
<i>Birth certificates fees</i>	719
<i>Notary renewal fees</i>	1,360
<i>Interest earnings from Agency Fund</i>	4,682
<i>Interest earnings on deposits</i>	8,978
<i>Western Parish Police Jury - Contribution for equipment</i>	521
<i>Western Parish Police Jury - Contribution for expenses</i>	19,800
<i>Miscellaneous</i>	5,736
<i>Total revenues</i>	<u>552,881</u>
Expenditures:	
<i>Salaries:</i>	
<i>Clerk of Court</i>	46,748
<i>Deputies</i>	282,421
<i>Others</i>	3,081
<i>Clerk's expense allowance</i>	3,667
<i>Clerk's supplemental compensation</i>	9,997
<i>Group insurance</i>	44,828
<i>Retirement expenses</i>	31,125
<i>Office supplies and expenses</i>	84,688
<i>Telephone</i>	6,710
<i>Travel</i>	8,838
<i>Insurance</i>	8,118
<i>Automotive supplies and maintenance</i>	561
<i>Candidate fees</i>	18,419
<i>Election expenses</i>	8,916

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
 Minden, Louisiana
GOVERNMENTAL FUNDS - GENERAL FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balance -
Year Ended June 30, 1996

	<u>Actual</u>
Expenditures (continued):	
Associations dues	\$ 1,780
Uniforms	6,273
Capital outlay - capital lease equipment	11,074
Capital outlay - other	44,753
Professional fees	7,488
Clerk's supplemental fund	7,763
Fees paid to Secretary of State -	
Birth certificates	680
Marriage licenses	4,724
Money returned	1,081
LICC fees	9,886
Clerk's voting machine pay	2,118
Medicare tax expense	1,536
Capitalized lease obligation payments -	
Principal	9,041
Interest	939
Other Payments-	
Principal	2,443
Interest	1,223
Miscellaneous	3,880
Security guard	<u>1,000</u>
Total expenditures	<u>978,111</u>
 Deficiency of revenues over expenditures	 (98,611)
 Other financing sources:	
Capital leases	19,434
Auto loan	26,455
Sale of Asset	<u>11,000</u>
	<u>56,889</u>
 Excess of revenues and other sources over expenditures and other uses	 31,255
 Fund balance at beginning of year	 <u>159,118</u>
 Fund balance at end of year	 <u>1233,170</u>

The accompanying notes are an integral part of this statement.

WESTON PARISH CLERK DE COURT
Metairie, Louisiana
GOVERNMENTAL FUNDS - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:			
Assessments	\$ 150,000	153,460	3,460
Cancellation	5,000	5,000	000
Mortgage cancellations	11,000	14,019	3,019
Mortgage forecloses	4,000	5,566	1,566
Special fee	700	700	000
Copies (certified and photocopy)	64,000	66,710	2,710
Court attendance	4,000	4,000	000
Courted fee	10,000	11,766	1,766
Court rule	100,000	143,600	43,600
Exhibits	3,200	4,189	989
Condition fees	50,000	50,000	000
Clerk's supplemental fund	9,000	10,000	1,000
Birth/death/first fees	000	000	000
Money interest fee	700	-	(700)
Interest earnings (State Agency Fund)	3,200	4,200	1,000
Interest earnings on deposits	4,000	8,700	4,700
Weston Parish/Clerk Fee			
Contribution for expenses and supplies	12,500	12,500	000
Foreign Birth/Death/First	500	1,000	500
Miscellaneous	200	25	(175)
Total revenues	<u>463,600</u>	<u>708,611</u>	<u>245,011</u>
Expenditures:			
Salaries:			
Clerk of Court	46,700	46,700	000
Deputies	188,000	207,000	(19,000)
Others	1,000	4,000	3,000
Clerk's expense allowance	1,070	1,700	(630)
Clerk's supplemental-compensation	30,000	30,000	000
Group insurance	24,000	22,500	1,500
Retirement expense	30,000	36,000	(6,000)
Office supplies and expense	60,000	140,000	(80,000)
Telephone	7,000	7,100	(100)
Taxi	4,000	7,000	(3,000)
Insurance	5,000	5,000	000
Automotive supplies and maintenance	1,700	1,100	600
Fund/State fee	5,000	6,000	(1,000)
Electric expense	5,000	7,100	(2,100)

The accompanying notes are an integral part of this statement.

WESTER PARISH CLERK OF COURT
Shreve, Louisiana
GOVERNMENTAL FUNDS - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended June 30, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Expenditures (continued)			
Amortization fees	\$ 1,000	1,431	(431)
Utilities	1,000	4,874	(3,874)
Capital outlay - other	10,000	8,300	1,700
Professional fees	1,000	3,826	(2,826)
Clerk's supplemental fund	1,000	1,400	(400)
Permitted on Inventory of State:			
Birth certificates	400	700	(300)
Marriage licenses	4,700	4,600	100
Money orders	700	700	-
ICC fees	1,000	1,820	(820)
Clerk's voting machine pay	1,100	1,100	-
Medicare tax expense	1,000	1,000	-
Capitalized lease obligation payments -			
Principal	1,000	1,000	-
Interest	2,000	2,000	-
Auto Payments-			
Principal	1,000	1,000	-
Interest	1,000	1,000	-
Maintenance	500	11	489
Security guard	1,000	4,188	(3,188)
Total expenditures	<u>208,500</u>	<u>277,641</u>	<u>(69,141)</u>
Excess (deficiency) of revenues over expenditures	41,700	70,104	28,404
Fund balance at beginning of year	<u>208,000</u>	<u>208,111</u>	<u>(1,111)</u>
Fund balance at end of year	<u>\$ 249,700</u>	<u>278,215</u>	<u>28,515</u>

The accompanying notes are an integral part of this statement.

WESTER PARKER CLERK OF COURT
Mobile, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For Period from 01/01/06

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Revenue</u> <u>(Expenditure)</u>
Revenues:			
Recording	\$ 118,000	109,418	(8,582)
Concessions	15,000	15,331	(3,669)
mortgage-commissions	11,000	11,014	(76)
interest-licenses	10,000	9,641	(359)
licensing-fee	700	671	(29)
Copies-certified-and-photocopy	20,000	20,000	1,000
Cover-attendance	5,000	5,485	(485)
Criminal-fee	24,000	24,700	1,700
Civil-fee	10,000	10,154	1,154
Electric	8,500	7,877	(623)
Criminal-fee	11,500	11,150	(350)
Clerk's-supplemental-fee	9,000	10,077	1,077
Book-certification-fee	100	100	(0)
Relay-certified-fee	200	1,000	(800)
Interest-earnings-from-Agency-Fund	4,500	4,583	(83)
Interest-earnings-in-Sub-fund	6,000	6,178	(178)
Whitson-Parker-Pollin-Fee-			
Contributions-for-equipment	-	311	(311)
Contributions-for-expenses	10,000	10,000	-
Miscellaneous	<u>100</u>	<u>1,750</u>	<u>1,650</u>
Total revenues	<u>277,000</u>	<u>304,881</u>	<u>(27,881)</u>
Expenditures:			
Salaries			
Clerk-of-Court	48,140	48,740	-
Expenses	288,000	302,454	(14,454)
Others	6,000	5,011	(989)
Clerk's expense allowance	1,173	1,047	(126)
Clerk's supplemental compensation	9,000	9,077	(77)
Cover-attendance	22,000	22,520	(520)
Civilian supplies and expenses	76,000	77,223	(1,223)
Telephone	1,000	1,710	(710)
Taxes	7,000	6,888	(112)
Insurance	9,000	8,018	(982)
Automotive supplies and maintenance	1,100	954	(146)
Criminal-fee	11,000	10,479	(521)
Electric expense	8,000	6,950	(1,050)

The accompanying notes are an integral part of the statement.

REVENUE FUND - CLERK OF COURT
Windsor, Louisiana
GOVERNMENTAL FUNDS - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended June 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Beneficial</u> <u>(Deficit/Short)</u>
Expenditures (continued)			
Association dues	\$ 1,000	\$ 1,299	299
Utilities	1,800	6,217	(5,417)
Capital outlay - other	10,000	10,114	(114)
Professional fees	1,000	7,449	(6,449)
City's supplemental fund	4,000	7,511	3,511
Item paid to Secretary of State -			
Bank certificates	420	444	(24)
Meeting expenses	4,300	6,514	(2,214)
Monthly payroll	300	1,553	(1,253)
LCC fees	1,000	2,000	(1,000)
City's voting machine pay	1,000	2,110	(110)
Miscellaneous expenses	1,200	1,516	(316)
Capitalized lease obligation payments -			
Principal	10,000	10,011	1,011
Interest	910	919	-
Amortization:			
Principal	1,400	1,410	-
Interest	1,000	1,010	-
Miscellaneous	600	-	600
Revenue paid	1,000	1,000	-
Total expenditures	<u>38,400</u>	<u>65,079</u>	<u>(26,679)</u>
Excess (deficiency) of revenues over expenditures	<u>(11,200)</u>	<u>(3,390)</u>	<u>7,810</u>
Other financing sources			
Amortize	-	15,433	15,433
Sale of assets	-	(11,000)	11,000
	-	15,433	(15,433)
Excess of revenues and other sources over expenditures and other uses	<u>(11,200)</u>	<u>12,043</u>	<u>(23,243)</u>
Fund balance at beginning of year	<u>230,000</u>	<u>173,110</u>	<u>(56,890)</u>
Fund balance at end of year	<u>1,188,800</u>	<u>173,723</u>	<u>(1,015,077)</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENT
As of and for the Two Years Ended
June 30, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Webster Parish Clerk of Court is an independently elected parish official who serves a term of four years. Article V, Section 28 of the Louisiana Constitution of 1974, provides for the Clerk of Court to serve as an *ex-officio* notary public, to record conveyances, mortgages and other acts, and to hold other duties and powers provided by law.

The accompanying general purpose financial statements of the Webster 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.

For financial reporting purposes, in conformance with Statement No. 34 of the Governmental Accounting Standards Board, the Clerk of Court includes all funds, account groups, activities, or cases, that are within the oversight responsibility of the Clerk of Court as an independently elected parish official. Certain units of local government over which the Clerk exercises no oversight responsibility, such as the parish police jury, the parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the Webster Parish Clerk of Court.

A. FUND ACCOUNTING

The accounts of Clerk of Court are organized on the basis of funds and accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in those individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 18:781, is the principal fund of the Clerk of Court and it need 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.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENT
As of and for the Two Years Ended
June 30, 1997

Agency Funds

The *Advance Deposit and Registry of Court* Agency Funds are used to account for assets held as an agent for others. Agency Funds are custodial in nature (no-risk equal liabilities) and do not involve measurement of results of operations.

A. FIXED ASSETS AND LONG-TERM OBLIGATIONS

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 parish police jury 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.

Long-term obligations expected to be financed from governmental funds are accounted for 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.

The two account groups are not "funds". They are concerned only with the measurement of financial position and do 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 basis applied.

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

Revenues

Recordings, fees from the advance deposit fund, cancellations, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned. Substantially all other revenues are recorded when received.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENT
As of and for the Two Years Ended
June 30, 1997

Expenditures

Salaries, office supplies, capital outlays and other expenditures are generally recognized under the modified accrual basis of accounting when the related fiscal liability is incurred.

B. BUDGETARY PRACTICES

The proposed budget for the fiscal year is made available for public inspection at the clerk's office at least fifteen days prior to the beginning of the fiscal year. The budget is prepared on a modified accrual basis of accounting except for capital outlays made under capital leases and the corresponding other financing sources which are not included in the budget. The proposed budget and official announcement of the date of the public hearing is published in the official journal at the same time that the budget is made available for public inspection. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year end.

The following schedule reconciles the excess (deficiency) of revenues over expenditures as shown on the budgetary basis statements with the amounts as shown on the GAAP basis statements:

	Year Ended June 30, 1997	Year Ended June 30, 1996
Excess of revenues and other sources over expenditures and other uses, GAAP basis	\$71,254	\$2,215
Adjust for capital outlay made under capital lease	16,509	12,414
Adjust for other financing sources from capital lease	(16,509)	(12,414)
Excess of revenues over expenditures, Budget basis	\$71,254	\$2,215

C. ENCUMBRANCES

The Clerk of Court does not use encumbrances accounting.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENT
As of and for the Two Years Ended
June 30, 1997

F. CASH AND CASH EQUIVALENTS

Cash includes cash, amounts in demand deposits, interest-bearing demand deposits, and certificates of deposit. 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 and national banks having their principal offices in Louisiana. At June 30, 1997, the Clerk of Court's total cash and cash equivalents (book balance) was \$757,204.

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, 1997, the clerk has \$767,473 in deposits (unfunded bank balances). These deposits are secured from risk by \$288,646 of federal deposit insurance and \$3,825,175 of 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 18:1329 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

G. VACATION AND SICK LEAVE

Full-time employees of the Clerk of Court earn 18 days of vacation each year and an additional 1 1/2 day after 5 years of service. Nine days of sick leave are granted to full-time employees each year. Neither vacation nor sick leave can be accumulated from year to year. Upon termination of employment, payment for unused vacation leave is made at the employee's current rate of pay. Employees are not compensated for unused sick leave upon separation of service. Part-time employees are not entitled to vacation or sick leave.

At June 30, 1997, employees of the Clerk of Court had accumulated and vested \$9,181 of employee leave benefits, which was computed in accordance with GASB Codification Section C-69. This amount is recorded as a liability in the General Fund.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENT
As of and for the Two Years Ended
June 30, 1997

IV. TOTAL COLUMNS ON COMBINED STATEMENT OVERVIEW

The total columns on the combined statement overview are explained "Information Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund transactions have not been eliminated in the aggregation of this data.

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance			Balance			Balance		
	July 1, 1995	Additions	Deletions	June 30, 1996	Additions	Deletions	June 30, 1997		
Accounts	\$ 25,918	26,625	23,918	28,625	-	-	28,625		
Other equipment									
and furnishings	295,082	23,863	3,391	315,554	22,655	1,120	337,089		
Total	\$320,999	\$50,488	\$27,309	\$344,179	\$22,655	\$1,120	\$365,714		

3. PENSION PLAN

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

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 50 with at least 10 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1 per cent of their final average salary for each year of credited service, not to exceed 100 percent of their final average salary. Final average salary is the employee's average salary over the 36 consecutive or joined months which produce the highest average. Employees who terminate with at least 10 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 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,

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENT
As of and for the Two Years Ended
June 30, 1997

to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Delacour Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Webster Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.89 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Webster Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:003, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Webster Parish Clerk of Court's contributions to the System for the years ending June 30, 1997, 1996, and 1995, were \$16,833, \$37,125, \$33,965, respectively.

The following schedule provides a comparison of required contributions to actual contributions:

	1997	1996	1995
Employer contribution rate	11.89%	11.50%	10.21%
Required contribution	\$ 38,219	39,125	31,932
Actual contribution	\$ 30,833	37,125	31,965
Percentage of actual to required	94.00%	95.80%	100.00%

4. ACCOUNTS RECEIVABLE

The Clerk of Court considers substantially all accounts receivable to be fully collectible; accordingly, an allowance for doubtful accounts is not required. If accounts become uncollectible, they are charged to operations when that determination is made.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENT
As of and for the Two Years Ended
June 30, 1997

5. INTERFUND RECEIVABLES/PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	\$21,868	-
Agency Funds		
Advance Deposit Fund	-	21,868
Total	\$21,868	21,868

6. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 1997 consisted of the following:

Webster Parish Sheriff's Department	\$ 320
City of Minden	106
Webster Parish Police Jury	183
Webster Parish School Board	61
Wood One Marshall	38
City of Springhill	219
State of Louisiana - Department of Revenue	90
Clerk's supplemental firm due firm Louisiana Clerks' Association	920
	<u>\$2,127</u>

7. CAPITAL LEASES

The Webster Parish Clerk of Court has entered into lease-purchase agreements for the acquisition of assets shown below. The lease periods range from three to four years with lease payments being made monthly. In the event no funds or insufficient funds are appropriated and budgeted and funds are otherwise unavailable by any means whatsoever in any fiscal period for which lease payments are due, the lease agreements may be terminated without penalty to the Clerk of Court. These agreements are recorded as capital leases and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENT
As of and for the Year Ended
June 30, 1997

The following is an analysis of the leased property under capital leases.

	General Fixed <u>Assets</u>
Office equipment and furnishings:	
Computer hardware equipment	\$ 1,882
Copies	15,404
Copies	14,787
Copies	5,480
	<u>\$37,553</u>

The following is a schedule of the future minimum lease payments under these capital leases and the present value of the net minimum lease payments at June 30, 1997:

	General Long-Term <u>Debt</u>
Fixed year ending June 30	
1998	\$ 8,772
1999	8,772
2000	8,444
2001	<u>1,832</u>
Total minimum lease payments	27,820
Less amount representing interest	(2,537)
Present value of future minimum lease payments	<u>\$25,283</u>

8. OPERATING LEASES

The Webster Parish Clerk of Court is committed under a lease for computer software. This lease is considered for accounting purposes to be an operating lease. The lease expenditures on this lease for the year ended June 30, 1997, was \$3,330, and is included with office supplies and expenses in the financial statements.

WESTER PARISH CLERK OF COURT
 Minden, Louisiana

NOTES TO FINANCIAL STATEMENT
 As of and for the Two Years Ended
 June 30, 1997

Future minimum lease payments for this lease is as follows:

Fiscal year ending June 30	
1998	\$3,416
1999	3,416
2000	1,817
2001	126
Total	\$8,675

9. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund restricted deposits follows:

	Unrestricted Deposits at		Unrestricted Deposits at			Unrestricted Deposits at	
	6/30/95	Additions	Reductions	6/30/96	Additions	Reductions	6/30/97
Agency funds:							
Advance Deposit	\$120,802	281,178	108,246	120,440	429,160	415,764	115,694
Registry of Court	28,768	262,668	282,288	188,148	233,382	25,857	173,150
Total	\$149,570	543,846	390,534	308,588	662,542	441,621	328,844

10. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transaction for the fiscal years ended June 30, 1996 and June 30, 1997:

	Obligations		Total
	Under Capital Leases	Notes Payable	
Long-term obligations at July 1, 1995	\$15,189	-	\$15,189
Additions	18,404	26,453	44,857
Reductions	(12,402)	(12,612)	(25,014)
Long-term obligations at June 30, 1996	18,191	24,841	43,032
Additions	18,589	-	18,589
Reductions	(7,472)	(23,865)	(31,337)
Long-term obligations at June 30, 1997	\$29,308	21,076	\$50,384

WALTER PARISH CLERK OF COURT
Mineral, Louisiana

NOTES TO FINANCIAL STATEMENT
As of and for the Two Years Ended
June 30, 1997

11. LITIGATION AND CLAIMS

The Clerk of Court is not involved in any litigation. There were no current year expenditures for claims and judgments.

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 General Fund balance that exceeds one-half of the revenues of the Clerk's last year of terms of office. At June 30, 1996, the end of a four-year term of office for the Clerk, the amount in the Clerk's salary fund did not exceed one-half of the revenues for that year ended.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

OTHER SUPPLEMENTARY INFORMATION
As of and for the Two Years Ended June 30, 1997

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:462, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:473, accounts for funds that have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

WESTER PARISH CLERK OF COURT
 Minden, Louisiana
 FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet
 June 30, 1993

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	<u>\$198,850</u>	<u>277,558</u>	<u>476,408</u>
Total assets	<u>\$198,850</u>	<u>277,558</u>	<u>476,408</u>
LIABILITIES			
Due to other funds	\$ 23,909	-	23,909
Unsettled deposits	<u>175,824</u>	<u>277,558</u>	<u>453,382</u>
	<u>\$198,850</u>	<u>277,558</u>	<u>476,408</u>

WRITING PAPER CLERK OF COURT
 Minden, Louisiana

Schedule of Changes in Unaudited Deposits
 Year Ended June 30, 1997

	Advance Deposit Fund	Registry of Court Fund	Total
Unaudited deposits at beginning of year	<u>\$ 191,641</u>	<u>188,148</u>	<u>379,789</u>
Additions			
Suits and executions	437,141	-	437,141
Judgments and sheriff's sales	-	221,224	221,224
Interest earned	3,698	4,193	7,891
Total additions	<u>440,839</u>	<u>225,417</u>	<u>666,256</u>
Reductions			
Clerk's cost (transferred to General Fund)	241,991	-	241,991
Sherriff's fee	-	-	-
Witness Permits	24,871	-	24,871
Other permits	13,268	-	13,268
Court reporter fees	24,739	-	24,739
Refunds of advance deposits	65,479	-	65,479
Judicial administration fees	14,827	-	14,827
Attorneys' and courtcosts' fees	6,780	-	6,780
Secretary of State	1,553	-	1,553
Court of Appeal	1,878	-	1,878
Legal advertisements	1,829	-	1,829
Witness fees	1,386	-	1,386
Payments by order to the court	-	51,948	51,948
Interest earnings (transferred to General Fund)	-	-	-
25th Judicial District Expense Fund	4,470	-	4,470
Miscellaneous	1,493	5	1,498
Total reductions	<u>418,781</u>	<u>51,953</u>	<u>470,734</u>
Unaudited deposits at end of year	<u>\$ 373,039</u>	<u>217,590</u>	<u>590,629</u>

WEEBSTER PARISH CLERK OF COURT
 Minden, Louisiana

Schedule of Changes in Unsettled Deposits
 Year Ended June 30, 1996

	Advance Deposit Fund	Registry of Court Fund	Total
Unsettled deposits at beginning of year	<u>\$ 128,812</u>	<u>58,768</u>	<u>171,881</u>
Additions			
Suits and executions	178,228	-	178,228
Judgments and sheriff's sale	-	340,008	340,008
Interest earned	1,155	1,654	1,289
Other	488	-	488
Total additions	<u>180,171</u>	<u>341,662</u>	<u>521,833</u>
Reductions			
Clerk's cost (transferred to General Fund)	228,048	-	228,048
Sheriff's fee			
Weebster Parish	22,100	-	22,100
Other parishes	11,808	-	11,808
Court reporter fees	12,325	-	12,325
Refunds of advance deposits	48,817	-	48,817
Judicial administration fees	18,833	-	18,833
Attorneys' and auctioneer's fees	5,800	-	5,800
Secretary of State	2,000	-	2,100
Court of Appeal	1,872	-	1,872
Legal advertisements	1,845	-	1,945
Witness fees	1,180	-	1,180
Payments by order on the court	-	285,288	285,288
Interest earnings (transferred to General Fund)	1,525	-	1,125
30th Judicial District Expense Fund	4,888	-	4,888
Miscellaneous	200	-	188
Total reductions	<u>385,248</u>	<u>285,288</u>	<u>670,536</u>
Unsettled deposits at end of year	<u>\$ 151,635</u>	<u>181,140</u>	<u>258,785</u>