



LIVINGSTON PARISH CLERK OF COURT  
LIVINGSTON, LOUISIANA

FINANCIAL REPORT

June 30, 1969

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 JUN 2 1969

LIVINGSTON PARISH CLERK OF COURT

LIVINGSTON PARISH CLERK OF COURT  
LIVINGSTON, LOUISIANA

Component Unit Financial Statements  
As of and for the Year Ended June 30, 1997  
With Supplemental Information Schedules

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**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

Bruce C. Harrell, CPA

Thomas A. Webb, CPA  
Michael P. Kemp, CPA  
Dale H. Jones, CPA  
Charles F. Hinton, CPA  
James H. Kufelato, CPA

109 West Independence Park  
Park Place Suite 7  
Harrison, LA 70440  
VOICE: (504) 942-6072  
FAX: (504) 942-3136

KENTWOOD OFFICE  
P.O. Box 45 - 600 FMS 14  
Kenner, LA 70146  
VOICE: (504) 896-9655  
FAX: (504) 896-9611

**MEMBERS**  
American Institute of CPAs  
Faculty of Louisiana CPAs

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Lonnie Patterson  
Livingston Parish Clerk of Court  
Livingston, Louisiana 70454

We have audited the accompanying general purpose financial statements of the Livingston Parish Clerk of Court, a component unit of the Livingston Parish Police Jury, Livingston, Louisiana, as of and for the year ended June 30, 1991, as listed in the table of contents. These general purpose financial statements are the responsibility of the Clerk of Court's 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 the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Livingston Parish Clerk of Court, Livingston, Louisiana, as of June 30, 1991, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, we have also issued our report dated August 22, 1991 on our consideration of the Livingston Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Livingston Parish Clerk of Court, taken as a whole. The supplemental information schedules (Fiduciary Fund - Agency Fund) 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 the Livingston Parish Clerk of Court, Livingston, Louisiana. Such information has been subjected to the auditing procedures applied in the audits of the general purpose financial statements, and in our opinion, such information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation

August 22, 1991

**LIVINGSTON PARISH CLERK OF COURSE  
LIVINGSTON, LOUISIANA  
ALL FUND TYPES AND ACCOUNT GROUPS**

**STATEMENT A**

Combined Balance Sheet  
June 30, 1997

	<u>GOVERNMENTAL</u> FUNDS		<u>ACCOUNT</u> GROUP		TOTAL (Memo Only)
	<u>General Fund</u>	<u>Agency Funds</u>	<u>General Fund Assets</u>		
<b>ASSETS</b>					
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 544,838	\$ 1,134,047	\$ -	\$ -	\$ 4,078,678
Restricted Cash	226,475	-	-	-	226,475
Receivables	13,649	-	-	-	13,649
Due from Other Funds	99,663	-	-	-	99,663
Due from Other Governments	5,354	-	-	-	5,354
Land, Buildings and Equipment	-	-	441,211	-	441,211
Total Assets	<u>\$ 1,289,712</u>	<u>\$ 1,134,047</u>	<u>\$ 441,211</u>	<u>\$ -</u>	<u>\$ 4,863,066</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 64,829	\$ -	\$ -	\$ -	\$ 64,829
Payroll Taxes Payable	19,667	-	-	-	19,667
Accrued Insurance Claims	5,094	-	-	-	5,094
Due to Other Funds	-	99,663	-	-	99,663
Unsettled deposits	-	3,034,184	-	-	3,034,184
Total Liabilities	<u>\$ 89,590</u>	<u>\$ 3,128,047</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,217,631</u>
<b>Equity and Other Credits:</b>					
Investments in General Fund Assets	-	-	441,211	-	441,211
Fund balances:					
Reserved	226,475	-	-	-	226,475
Unreserved	932,687	-	-	-	932,687
Total Equity and Other Credits	<u>\$ 1,159,162</u>	<u>\$ -</u>	<u>\$ 441,211</u>	<u>\$ -</u>	<u>\$ 1,600,373</u>
Total Liabilities, Equity and Other Credits	<u>\$ 1,289,712</u>	<u>\$ 1,134,047</u>	<u>\$ 441,211</u>	<u>\$ -</u>	<u>\$ 4,863,066</u>

The accompanying notes are an integral part of these statements.

**LIVINGSTON PARISH CLERK OF COURT  
LIVINGSTON, LOUISIANA  
GOVERNMENTAL FUND**

**STATEMENT B**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 1999**

	<u>GENERAL FUND</u>
<b>REVENUES</b>	
Licenses and permits	\$ 34,681
Fees, charges, and commissions for services:	
Records	517,684
Cancellations	18,153
Mortgage Certificates	12,826
Court Attendance	3,320
Copies	244,790
Bond Forfeits	14,482
Suits & Successions	698,622
Other Revenues:	
Interest	42,341
Other	182,632
Total revenues	<u>1,781,443</u>
<b>EXPENDITURES</b>	
General government:	
Salaries	600,380
Office Expenditures	278,868
Insurance	214,819
Auto/travel	13,449
Clerk's Allowance	6,706
Other	178,854
Capital Expenditures	184,876
Total expenditures	<u>1,481,172</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>300,271</u>
<b>OTHER FINANCING SOURCES:</b>	
Gains on Sale of Fixed Assets	-
Total other financing sources	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<u>300,271</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>813,781</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,114,052</u>

The accompanying notes are an integral part of these statements.

LIVINGSTON PARISH CLERK OF COURT  
LIVINGSTON, LOUISIANA

STATEMENT C

GOVERNMENTAL FUND - GENERAL FUND  
Statement of Revenues, Expenditures, and  
Change in Fund Balances - Budget  
(GAAP Basis) and Actual  
For the Year Ended June 30, 1997

	GENERAL FUND		VARIANCE - FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Licenses and permits	\$ 25,000	\$ 24,881	\$ 1,119
Fees, charges, and commissions for services:			
Recordings	525,080	527,604	2,524
Cancellations	28,000	28,150	150
Mortgage Certificates	11,000	12,828	1,828
Court Attendance	7,000	7,328	328
Copies	350,000	351,338	1,338
Bond Forfeits	14,000	14,490	490
Sales & Seizures/Items	688,000	698,672	1,672
Other Revenues:			
Interest	80,000	74,340	4,340
Other	70,000	183,672	108,672
Total revenues	<u>1,683,000</u>	<u>1,783,443</u>	<u>100,443</u>
<b>EXPENDITURES</b>			
General government:			
Salaries	603,000	602,380	620
Office Expenditures	372,000	378,060	6,060
Insurance	304,000	214,939	89,061
Auto-travel	15,000	13,449	1,551
Clerk's Allowance	7,000	8,385	1,385
Other	208,000	179,834	28,166
Capital Expenditures	368,000	114,826	253,174
Total expenditures	<u>1,887,000</u>	<u>1,861,734</u>	<u>25,266</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>4,000</u>	<u>281,669</u>	<u>281,669</u>
<b>OTHER FINANCING SOURCES</b>			
Gain on Sale of Fixed Asset	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<u>4,000</u>	<u>281,669</u>	<u>281,669</u>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<u>810,483</u>	<u>810,500</u>	<u>-</u>
<b>FUND BALANCE END OF YEAR</b>	<u>\$ 814,483</u>	<u>\$ 1,092,169</u>	<u>\$ 281,669</u>

The accompanying notes are an integral part of these statements.

LIVINGSTON PARISH CLERK OF COURT  
Livingston, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended June 30, 1997

**INTRODUCTION**

As provided by Article V, Section 25 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public; the recorder of mortgages, mortgages, and other acts; and has other duties and powers provided by law. The clerk of court is elected for a four-year term.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Livingston 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.

**II. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Livingston Parish Police Jury is the financial reporting entity for Livingston 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 control 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 Livingston Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

LIVINGSTON PARISH CLERK OF COURT  
Livingston, Louisiana

Notes to the Financial Statements  
(Continued)

As of and for the Year Ended June 30, 1997

Because the clerk of court is fiscally dependent on the police jury, the clerk of court was determined to be a component unit of the Livingston 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 governmental functions or activities.

A fund is a separately 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 fund because they do not directly affect net expendable available financial resources.

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 13:181, 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 Funds account for assets held as an agent for others. Agency Funds are established in nature (assets equal liabilities) and do not involve measurement of results of operations.

**B. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. The governmental funds are accounted for using a flow of current financial resources measurement basis. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues from recordings, copies, and other services are recognized when they become measurable and available as net current assets (i.e. when the service is performed). Substantially all other revenues are recorded when received.



**LIVINGSTON PARISH CLERK OF COURT**  
Livingston, Louisiana

**Notes to the Financial Statements**  
**(Continued)**  
**As of and for the Year Ended June 30, 1997**

**Expenditures**

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

**E. BUDGET PRACTICES**

The proposed budget for the 1997 fiscal year was made available for public inspection at the clerk's office on June 3, 1996. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 30 days prior to the public hearing. The budget hearing was held at the clerk's office on June 28, 1996. The budget is legally adopted by the clerk. All appropriations lapse at year end.

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

**F. ENCUMBRANCES**

The clerk of court does not use an encumbrance accounting system.

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

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. 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, or time deposits in de state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the clerk of court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturity are 90 days or less, they are classified as cash equivalents.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized 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. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

**I. COMPENSATED ABSENCES**

Employees earn vacation leave of ten to fifteen weeks per year, depending on the length of service. Sick leave is earned at the rate of ten days per year after six months of employment. Vacation and sick leave must be used in the year earned. Accordingly, no provision is made in the financial statements for unpaid vacation and sick leave.

LIVINGSTON PARISH CLERK OF COURT  
Livingston, Louisiana

Notes to the Financial Statements  
(Continued)

As of and for the Year Ended June 30, 1997

**J. 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. As of June 30, 1997, the clerk's office had no long-term obligations.

**K. FUND EQUITY**

**Reserves**

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

**Designated Fund Balances**

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

**L. TOTAL COLUMNS ON STATEMENTS**

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

**2. CASH AND CASH EQUIVALENTS**

As June 30, 1997, the clerk of court has cash and cash equivalents (bank balances) totaling \$4,385,153, as follows:

Demand Deposits	\$ 1,986,293
Interest-bearing Demand Deposits	1,689,714
Certificates of Deposits	609,147
Total	<u>\$ 4,385,153</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. As June 30, 1997, the clerk has \$4,358,773 in deposits (federal bank balances). These deposits are secured from state by \$280,000 of federal deposit insurance and \$4,179,773 of pledged securities held by the custodial bank in the name of the fiscal agent bank (Category 3).

**LIVINGSTON PARISH CLERK OF COURT**  
Livingston, Louisiana

**Notes to the Financial Statements**  
(Continued)

**As of and for the Year Ended June 30, 1997**

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1129 imposes a statutory requirement on the central 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.

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

The due to/from other funds of \$95,663, at June 30, 1997, is as follows:

	Due From	Due To
General Fund	\$ 95,663	\$ -
Advance Deposit Fund	-	35,684
Registry of Court Fund	-	62,979
Total	\$ 95,663	\$ 98,663

**4. RECEIVABLES**

The receivables of \$ 13,949 at June 30, 1997, are from only 5 vendors that are allowed to charge during the month. All amounts due are to be paid by the 10th of the following month, or they can no longer charge.

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance July 1, 1996	Additions	Deductions	Balance June 30, 1997
Equipment	\$ 336,875	\$ 314,856	\$ 48,481	\$ 603,250
Vehicles	26,965	-	-	26,965
Total	\$ 363,840	\$ 314,856	\$ 48,481	\$ 631,211

**6. PENSION PLAN**

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

LIVINGSTON PARISH CLERK OF COURT  
Livingston, Louisiana

Notes to the Financial Statements  
(Continued)

As of and for the Year Ended June 30, 1997

All regular employees who are under the age of 65 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 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 400 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 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.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Brickhouse Avenue, Suite B1, Baton Rouge, Louisiana, 70816, or by calling (504) 293-1162.

*Pending Policy:* Plan members are required by state statute to contribute 8.15 percent of their annual covered salary and the Livingston Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.08 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-fourth of one percent for Orleans Parish) of the taxes placed to be collected by the tax rolls of each parish. The contribution requirements of plan members and the Livingston Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:305, 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 Livingston Parish Clerk of Court contributions to the System for the years ending June 30, 1993, 1996, and 1995, were \$51,313, \$44,083, and \$52,889, respectively, equal to the required contribution for each year.

## 7. OTHER POSTEMPLOYMENT BENEFITS

The clerk of court offers all retired employees health insurance benefits. The clerk pays the premiums. At June 30, 1997, 9 retired employees were covered under the clerk's health insurance plan. The cost to the clerk of court for the year ended June 30, 1997, was \$5,813.

## 8. COMPENSATED ABSENCES

At June 30, 1997, employees of the clerk of court have no accumulated leave benefits.

## 9. LEASES

The clerk of court had no capital leases at the end of the year.

The clerk of court has cancellable operating leases for computer equipment, computer software, microfilm equipment and a warehouse, requiring monthly rentals of \$3,582. The clerk of court may terminate these agreements on any anniversary date at a cost not to exceed 15% of the annual lease cost.

**LIVINGSTON PARISH CLERK OF COURT**  
Livingston, Louisiana

**Notes to the Financial Statements**  
(Continued)  
As of and for the Year Ended June 30, 1997

**10. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund unclassified deposits follows:

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Unclassified Deposits at Beginning of Year:	\$ 1,719,199	\$ 969,629	\$ 2,688,828
<b>Additions</b>			
Deposits:			
Suits and executions	1,121,257	-	1,121,257
Judgments	-	1,889,247	1,889,247
Interest earned on investments	-	53,956	53,956
Total additions	<u>1,121,257</u>	<u>1,943,203</u>	<u>3,064,460</u>
<b>Reductions</b>			
Clerk's costs (General Fund transfers)	699,622	-	699,622
Settlements to litigants	146,700	544,319	691,019
Sheriff's fees	34,348	-	34,348
Other	179,268	182,441	361,709
Total reductions	<u>1,059,938</u>	<u>726,760</u>	<u>1,786,698</u>
Unclassified Deposits at End of Year	<u>\$ 1,481,312</u>	<u>\$ 1,631,072</u>	<u>\$ 3,112,384</u>

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

The clerk has no general long-term obligations at June 30, 1997.

**12. EXCESS FUND BALANCE**

Louisiana Revised Statute 17:183 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, 1997, 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 due, if any, can be made at this time.

**LIVINGSTON PARISH CLERK OF COURT**  
Livingston, Louisiana

**Notes to the Financial Statements**  
**(Continued)**  
**As of and for the Year Ended June 30, 1997**

**13. LITIGATION AND CLAIMS**

As June 30, 1997, the clerk of court was involved in one law suit. It is the opinion of the Clerk's attorney that the insurance will cover this matter, and there will be no liability to the Clerk's Office.

Attorney costs of \$3,808 were incurred in the current year and have been recorded as a current-year expenditure in the General Fund.

**14. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY**

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

**15. RESERVED FUND BALANCE**

On April 17, 1995, the 21st Judicial District Court ordered the clerk of court to deposit \$226,435 in an interest account to be administered by the court to be used for the construction of clerk of court offices.

LIVINGSTON PARISH CLERK OF COURT  
LIVINGSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended June 30, 1997

**FIDUCIARY TYPE FUNDS - AGENCY FUNDS**

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:541, 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 13:475, 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.

LIVINGSTON PARISH CLERK OF COURT  
 LIVINGSTON, LOUISIANA  
 FIDUCIARY FUNDS - AGENCY FUNDS

SCHEDULE 1

Combined Balance Sheet  
 June 30, 1997

	Advance Deposit Fund	Registry of Court Fund	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,036,996	\$ 1,087,051	\$ 2,124,047
Due from other funds	-	-	-
<b>Total Assets</b>	<u>\$ 1,036,996</u>	<u>\$ 1,087,051</u>	<u>\$ 2,124,047</u>
<b>LIABILITIES</b>			
Due to general fund	\$ 25,684	\$ 63,979	\$ 89,663
Due to taxing bodies and others	<u>1,481,212</u>	<u>1,023,073</u>	<u>2,504,285</u>
<b>Total Liabilities</b>	<u>\$ 1,506,896</u>	<u>\$ 1,087,051</u>	<u>\$ 2,593,947</u>

The accompanying notes are an integral part of these statements.



LIVINGSTON PARISH CLERK OF COURT  
 LIVINGSTON, LOUISIANA  
 FIDUCIARY FUNDS - AGENCY FUNDS

SC0000414-2

Schedule of Changes in Unsettled Balances  
 For the Year Ended June 30, 1997

	Advance Deposit Fund	Registry of Court Fund	Total
<b>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</b>	\$ <u>1,215,109</u>	\$ <u>380,629</u>	\$ <u>1,595,738</u>
<b>ADDITIONS</b>			
Deposits:			
Suits and Successions	1,031,237	-	1,031,237
Judgments	-	1,883,247	1,883,247
Interest	-	53,958	53,958
Total additions	<u>1,121,277</u>	<u>1,937,205</u>	<u>3,058,442</u>
Total	<u>2,336,386</u>	<u>2,320,832</u>	<u>4,657,218</u>
<b>REDUCTIONS</b>			
Clerk's costs (transferred to General Fund)	898,622	-	898,622
Settlements to Plaintiffs	146,783	564,319	711,102
Sheriff's fees	74,149	-	74,149
Other reductions	179,340	302,441	481,781
Total reductions	<u>1,298,934</u>	<u>866,760</u>	<u>2,165,694</u>
<b>UNSETTLED DEPOSITS AT END OF YEAR</b>	\$ <u>1,037,452</u>	\$ <u>1,454,072</u>	\$ <u>2,491,524</u>

The accompanying notes are an integral part of these statements.

OTHER INDEPENDENT AUDITORS' REPORTS

**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

Bruce C. Harrell, CPA

Warren A. Wood, CPA  
Michael P. Enay, CPA  
Dale H. Jones, CPA  
Charles P. Hillier, CPA  
James B. Babin, CPA

109 West Minnesota Park  
Park Place Suite 7  
Hammond, LA 70408  
VOICe: (504) 242-6022  
FAX: (504) 241-3156

KENTWOOD OFFICE  
P.O. Box 41 - 602 10th St  
Baton Rouge, LA 70804  
VOICe: (504) 225-0701  
FAX: (504) 225-9511

MEMBER  
American Institute of CPAs  
Society of Louisiana CPAs

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

To the Honorable Louis Paquette  
Livingston Parish Clerk of Court  
Livingston, Louisiana 70454

We have audited the general purpose financial statements of the Livingston Parish Clerk of Court, a component unit of the Livingston Parish Police Jury, as of and for the year ended June 30, 1997, and have issued our report thereon dated August 22, 1997. 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 Livingston Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of the Livingston Parish Clerk of Court's compliance with certain provisions of laws, regulations, contracts, and grants noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Livingston Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

  
Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation

August 22, 1997