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**WACHITOCHES PARISH CLERK OF COURT  
WACHITOCHES, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 1937**

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

Release Date SEP 10 1963

**BATCHICORRE PARISH CLERK OF COURT**  
**BATHTONROSE, LOUISIANA**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1992**  
**WITH PERTINENT INFORMATION SCHEDULES**

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**Hines, Jackson & Hines**  
CERTIFIED PUBLIC ACCOUNTANTS

THOMAS A. HINES, CPA  
JAMES S. JACKSON, CPA  
J. HENRY HINES, JR., CPA  
1000 BAYVIEW BLVD. SUITE 100  
METairie, LOUISIANA 70002

P.O. BOX 1318  
METairie, LOUISIANA 70001  
TELEPHONE 833-2222  
FAX 833-2222

8 HINES, JACKSON & HINES  
SUITE 1000

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS**

Honorable Louis G. Bernard  
Ecclesiastical Parish Clerk of Court  
P. O. Box 474  
Metairie, La. 70008

We have audited the general purpose financial statements of the Ecclesiastical Parish Clerk of Court, Metairie, Louisiana, a component unit of the Metairie Parish Police Jury, Metairie, Louisiana, as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the Ecclesiastical Parish Clerk of Court's management. Our responsibility is to express an opinion on the financial statements based on our audit.

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 provisions of GASB Circular #134, "Audits of State and Local Governments". 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 Ecclesiastical Parish Clerk of Court, Metairie, Louisiana as of June 30, 1997, 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 a report dated August 28, 1997, on our consideration of the Ecclesiastical Parish Clerk of Court's internal control structure and a report dated August 28, 1997, on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as "Schedule" 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 the Ecclesiastical Parish Clerk of Court, Metairie, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, is fairly stated in all material respects, in relation to the general purpose financial statements taken as a whole.

**Hines, Jackson & Hines**  
Metairie, Louisiana  
August 28, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS

**WACHTICHOEN FUNDING CLONE OF LOANS  
WACHTICHOEN, ASSOCIATES  
ALL FUND TYPES AND ACCOUNT GROUPS  
COMBINED BALANCE SHEET  
JUNE 30, 1993**

ASSETS	GOVERNMENTAL	FIDUCIARY	ACCOUNT	GROUPS	TOTAL
	FUND TYPE	FUNDS	GENERAL	GENERAL	
	GENERAL	AGENCY	FUNDS	LONG-TERM	
	FUNDS	FUNDS	ASSETS	COLLECTIONS	OPERATIONS
Cash and cash equivalents	\$ 221,508	\$ 742,121	\$	\$	\$ 963,629
Investments, at cost	277,778	281,234	\$	\$	559,012
Receivables	66,878	88,812	\$	\$	155,690
Due from advance deposit					
Agency Fund	81,827	\$	\$	\$	81,827
Land, buildings and equipment	\$	\$	381,280	\$	381,280
Other assets	21,288	\$	\$	\$	21,288
Amount to be provided for retirement of general long-term obligations	\$	\$	\$	25,828	25,828
<b>TOTAL ASSETS</b>	<b>\$ 609,392</b>	<b>\$1,099,268</b>	<b>\$ 381,280</b>	<b>\$ 25,828</b>	<b>\$ 2,115,768</b>
<b>LIABILITIES AND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 4,400	\$ 44,988	\$	\$	\$ 49,388
Due to general fund	\$	43,207	\$	\$	43,207
Unsettled deposits	\$	881,000	\$	\$	881,000
Lease-purchase payable		\$	\$	17,888	17,888
Compensated absence payable	\$	\$	\$	7,700	7,700
Due to Wachitchoen Parish	\$	\$	\$	\$	\$
<b>TREASURY</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Liabilities</b>	<b>\$ 4,400</b>	<b>\$ 970,285</b>	<b>\$</b>	<b>\$ 25,588</b>	<b>\$ 1,040,273</b>
<b>Equity:</b>					
Investment in general fund	\$	\$ 381,280	\$	\$	381,280
Fund balances:					
Unreserved - undesignated	604,992	\$	\$	\$	604,992
<b>Total Equity</b>	<b>604,992</b>	<b>\$</b>	<b>\$ 381,280</b>	<b>\$</b>	<b>\$ 986,272</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 409,392</b>	<b>\$1,099,268</b>	<b>\$ 381,280</b>	<b>\$ 25,828</b>	<b>\$ 2,115,768</b>

The accompanying notes are an integral part of this statement.

**METROPOLITAN PARISH CLERGY OF ORLEANS  
BATONROUGE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND TYPE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2011**

<b>Revenues:</b>	
Licenses and permits - marriage Licenses	\$ 8,000
Fees, charges, and commissions for services:	
Court costs, fees, and charges	500,000
Fees for recording legal documents	243,000
Fees for certified copies of documents	80,000
Use of money and property - interest earnings	80,000
Miscellaneous	____ 80,000
<b>Total revenues</b>	<b>____ 881,000</b>
<b>Expenditures:</b>	
<b>General government:</b>	
Personal services and related benefits	380,000
Operating services	71,000
Materials and supplies	27,000
Travel and other charges	12,000
Capital outlay	____ 28,000
<b>Total expenditures</b>	<b>____ 518,000</b>
Excess of revenues over (under) expenditures	363,000
Fund balance - unreserved at beginning of year	____ 222,000
Fund balance - unreserved at end of year	585,000
Excess fund balance due to parish treasurer	
\$0 - 12/185 - Forgiven by Parish	____ 183,000
Fund balance - as adjusted - unreserved at end of year	<b>\$ 402,000</b>

The accompanying notes are an integral part of this statement.

PROCESSIONS PARISH CLERK OF COURT  
INDIVIDUALS, SOCIETIES  
COMMERCIAL FUND - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET  
(DUAL BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1955

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT</u> <u>DIFFERENCE</u>
<b>Revenues:</b>			
License and permits	\$ 7,800	\$ 8,950	114.1
Fees, charges and commissions for services	531,800	577,288	108.7
Interest income	32,800	34,964	106.6
Miscellaneous	30,000	18,053	60.2
<b>Total revenues</b>	<b>602,400</b>	<b>639,255</b>	<b>106.1</b>
<b>Expenditures:</b>			
General government			
Personnel services & related benefits	387,828	388,250	100.1
Operating services	72,800	71,894	98.8
Materials and supplies	44,500	37,388	84.0
Travel and other charges	19,400	20,884	107.7
Capital outlay	30,800	28,821	93.6
<b>Total expenditures</b>	<b>587,328</b>	<b>557,237</b>	<b>94.9</b>
Excess of revenues over (under) expenditures	<b>\$ 115,072</b>	<b>184,145</b>	<b>160.0</b>
Fund balance at beginning of year		222,862	
Fund balance at end of year		387,007	
Excess fund balance due to parish treasurer LEO L. OAK forgiven by parish		163,222	
Fund balance, as adjusted, at end of year		<b>550,229</b>	

The accompanying notes are an integral part of this statement.

**PARISH CLERK OF COURT  
INSTRUCTIONS, LOUISIANA  
GUIDE TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDING JUNE 30, 1990**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a. BASIS OF PRESENTATION**

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

**b. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Matchitoches Parish Police Jury is the financial reporting entity for Matchitoches Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Matchitoches Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GSNB 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 financially 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.



**MACHIBOUCHOU PARISH CLERK OF COURT  
MICHoudouCHOU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. REPORTABLE ENTITY - (continued)**

Because the police jury provides specific financial benefits such as office space, utilities and janitorial services, the clerk of court was determined to be a component unit of the Machibouchou 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 separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect the reportable available financial resources.

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

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 1317:1, is the principal fund of the clerk of court and accounts for the operations of the clerk's office. The salaries, fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

**Agency Funds**

The Advance Deposit and Registry of Court Agency Funds account for assets held on or behalf others. Agency funds are custodial in nature involve equal liabilities and do not involve management of results of operations.

**D. BASIS OF ACCOUNTING**

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

MICHIGAN PARISH CLERK OF COURT  
BATONROUGE, LOUISIANA  
MEMO TO THE FINANCIAL STRATEGIST  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1987

**I. SUMMARY OF FIDUCIARY ACCOUNTING POLICIES - continued**

**II. BASIS OF ACCOUNTING - continued**

accounted for using a flow of current financial resources measurement form. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental fund uses the following practices in recording revenues and expenditures:

**Revenues**

Recordings, cancellations, court attendance, criminal fees, mortgage certifications, 100-000 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. Expenses are recognized when they occur. Office supplies are recognized when they are purchased. Capital outlays are recognized when the liability is incurred.

**E. BUDGET PRACTICES**

The proposed budget for the 1987 fiscal year was made available for public inspection at the clerk's office on June 3, 1986. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 14 days prior to the public budget hearing. The hearing was held at the clerk's office on June 10, 1986. The budget is readily adopted and amended, as necessary, by the clerk. All budget appropriations lapse at year end.

Fiscal budget integration within the accounting records is employed as a management control device during the year. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. MISCELLANEOUS**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Michoudinien Parish Clerk of Court.

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

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits that mature within 90 days after the fiscal year end and other investments with original maturities of 90 days or less.

BAYLUMBOURNE PARISH CLERK OF COURT  
BAYLUMBOURNE, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**d. CASH AND CASH EQUIVALENTS AND INVESTMENTS - (continued)**

Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

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 maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost which approximates market.

**E. INVENTORY**

The clerk of court does not carry an inventory of resale items.

**1. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related depreciation capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish justice 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.

**3. COMPENSATED ABSENCE**

The clerk of court has the following policy relating to vacation and sick leave:

Employees of the clerk's office that have been employed one year earn one week of vacation leave per year. Employees with two through fourteen years of employment earn two weeks of vacation leave per year. Employees with fifteen years or more earn three weeks of vacation leave per year. Although vacation does not carryover or accumulate from one year to the next, employees do vest with respect to vacation in that upon retirement or termination, they may be paid for vacation earned that year. The clerk of court carries a liability for compensated absence.

The cost of leave privileges, computed in accordance with WAPA Codification Section 100, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

**BRUNSWICK COUNTY BOARD OF COMPT  
BRUNSWICK, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF 1999 FOR THE YEAR ENDED JUNE 30, 2000**

**D. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Repayments for principal and interest payments for long-term obligations are recognized in the General Fund when due.

**G. FUND EQUITY**

**Reserves**

Reserves represent those portions of fund equity not appropriate for expenditure or to be obligated for a specific future use.

**Designated Fund Balances**

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

**H. TOTAL COLUMN ON STATEMENTS**

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

**I. ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. CASH AND CASH EQUIVALENTS**

As June 30, 1999, the Clerk of Court has cash and cash equivalents (bank balances) totaling \$221,826 as follows:

Money market	\$	218
Interest bearing demand deposits		<u>221,608</u>
Total		<u>\$ 221,826</u>

**MAINTENANCE FUND CLASS OF COURT**  
**INVESTMENTS, RECEIVABLES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

**3. Cash and cash equivalents (continued)**

These deposits are placed at call, which approximates market. Under state law, 10-12 deposits for 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 title agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the clerk has \$1,385,416 in deposits. These deposits are secured first with \$104,000 of federal deposit insurance and \$1,281,416 of pledged securities held by the custodial bank in the name of the fiscal agent bank HSBC (October 1).

Even though the pledged securities are considered uncollateralized (category 10 under the provisions of GASB Statement 3, Louisiana Revised Statute 18:1229 imposed a stability requirement on the custodial bank to advertise and sell the pledged securities within 70 days of being notified by the clerk of court that the fiscal agent has failed to pay deposits funds upon demand.

**3. INVESTMENTS**

Investments are categorized into these three categories of credit risks:

1. Insured or registered, or securities held by the clerk of court or its agent in the clerk of court's name.
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the clerk of court's name.
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the clerk of court's name.

At fiscal year end, the clerk of court's investment balances were as follows:

TYPE OF INVESTMENT	CATEGORIES	FUND BALANCE	COST	TOTAL CATEGORIES BALANCE
Certificates of deposit	1	\$425,013	\$ 425,013	\$ 425,013

These investments are stated on the balance sheet carrying value at cost. The investments are in the name of the clerk and are held at the clerk's office.

**BOCHITCHEUX PARISH CLERK OF COURT  
BALANCE SHEET  
RELATED TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

**4. RECEIVABLES**

The receivables of \$127,889, as June 30, 1997, are as follows:

Class of receivables	General Fund	Agency Funds	Total
Accounts and others	\$ 65,878	\$ 76,809	\$ 142,687
Witness Fees		12,822	12,822
<b>Total</b>	<b>\$ 65,878</b>	<b>\$ 89,631</b>	<b>\$ 155,509</b>

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance July 1, 1996	Additions	Dispositions	Balance June 30, 1997
Equipment	\$128,321	\$ 28,428	\$ 18,888	\$137,861
<b>Total</b>	<b>\$128,321</b>	<b>\$ 28,428</b>	<b>\$ 18,888</b>	<b>\$137,861</b>

**6. PENSION PLAN**

Plan Description. Substantially all employees of the Bochartoux 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 on or after age 55 with at least 12 years of credited service are entitled to a retirement benefit. Monthly benefit for life, equal to 3 percent 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 60 consecutive or joint months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may receive an on or after age 55 and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and awarded by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 51745 Bochartoux Avenue, Suite 20, Baton Rouge, Louisiana 70814, or by calling (504) 291-1400.

MAJESTY OF THE PARISH CLERK OF COURT  
MAJESTY OF THE PARISH CLERK OF COURT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDING JUNE 30, 1999

6. PENSION PLAN - (continued)

Funding Policy. Plan members are required by state statute to contribute 0.25 percent of their annual covered salary and the Washitoches Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.90 percent of annual covered payroll. Contributions to the system, also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan member and the Washitoches Parish Clerk of Court are established and may be modified by state statute. As provided by Louisiana Revised Statute 11:155, the employer contributions are determined by actuarial valuation and are subject to change each year based on the result of the valuation for the prior fiscal year. The Washitoches Parish Clerk of Court's contributions to the System for the years ending June 30, 1997, 1998, and 1999, were \$91,511, \$87,458, and \$23,127, respectively, equal to the required contributions for each year.

7. OTHER POST-EMPLOYMENT BENEFITS

The Washitoches Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the clerk's employees are eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits as the clerk's portion of premiums as an expenditure when the monthly premiums are due. The clerk's expenditures for health care and life insurance benefits for active employees and retirees total \$84,383 for 1999. For 1997, the cost of retiree benefits for three retirees total \$1,942.

8. EMPLOYEE BENEFITS

At June 30, 1999, employees of the clerk of court have accumulated and vested \$7,740 of employee leave benefits, computed in accordance with GASB Codification Section 260. At this amount, all is recorded within the general long-term debt account group.

9. LEASES

The clerk of court does not record items under capital leases as an asset and as a liability in the accompanying financial statements. The following is an analysis of capital leases:

Type	Recorded Amount
Equipment	<u>\$ 13,688</u>

**MASTICHOCHER PARISH CLERK OF COURT  
MASTICHOCHER, LOUISIANA  
RETURN TO THE SPECIAL STATEMENT  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

**10. CHANGE IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions during the year:

	Depreciated Amounts	Capital Leases	Total
Long-term obligations payable at July 1, 1996	\$ 4,370	\$ 25,254	\$ 29,624
Additions	3,478	0	3,478
Deductions	<u>3</u>	<u>18,387</u>	<u>18,390</u>
Long-term obligations payable at June 30, 1997	<u>\$ 7,845</u>	<u>\$ 6,867</u>	<u>\$ 14,712</u>

**11. SPECIAL FUND BALANCE**

Louisiana Revised Statute 15:709 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 Balance that exceeds one-half of the revenues of the clerk's last year of his term of office. As 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 that will be due, if any, can be made at this time. The amount set up at June 30, 1996, was forgiven by the parish treasurer since the clerk's office has extensive renovation planned for the year ended June 30, 1998.

**12. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year ending June 30, 1997.

**13. LITIGATION AND CLAIMS**

As June 30, 1997, the clerk of court is not involved in any litigation.

**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. These expenditures are summarized as follows:

The Masticocher Parish Police Jury provided the office space and utilities for the clerk of court for the year ended June 30, 1997. Old records were bound and laminated at an approximate cost of \$28,774.



**Hines, Jackson & Hines**  
 AN ATTORNEY FIRM INCORPORATED IN MISSISSIPPI

1000 N. STATE ST.  
 SUITE 1000  
 MEMPHIS, TENNESSEE 38102  
 901.527.1000

1000 N. STATE ST.  
 SUITE 1000  
 MEMPHIS, TENNESSEE 38102  
 901.527.1000

1000 N. STATE ST.  
 SUITE 1000  
 MEMPHIS, TENNESSEE 38102

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE**  
**WITH THE FEDERAL FINANCIAL INSTITUTIONS**  
**REVENUE ACT OF 1980 BY CHARLES W. HINES,**  
**MEMPHIS, TENNESSEE, REGARDING HIS**  
**COMPLIANCE WITH REGULATIONS, APPLICABLE PROVISIONS**

Honorable Louis E. Bernard  
 Metropolitan Parish Clerk of Court  
 P. O. Box 978  
 Metairie, Louisiana 70002

We have audited the general purpose financial statements of the Metropolitan Parish Clerk of Court, Metairie, Louisiana, a component unit of the Metropolitan Parish Police Jury, Metairie, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated August 21, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government auditing standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Metropolitan Parish Clerk of Court, Metairie, Louisiana, is the responsibility of the Metropolitan Parish Clerk of Court, Metairie, Louisiana, management. In part of obtaining reasonable assurance about whether the component unit 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 objectives 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 we reported to the affected governmental institution.

This report is prepared for the information of the Metropolitan Parish Clerk of Court, and the Legislative Auditor of the State of Louisiana. This material is not intended to limit the distribution of this report, which is a matter of public record.

**Hines, Jackson & Hines**  
 Metairie, Louisiana  
 August 21, 1997



**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS  
P. O. BOX 1048  
MONTECASSINO, LOUISIANA 71457  
TELEPHONE 836-3333  
FACSIMILE 836-3333

U.S. GOVERNMENT PRINTING OFFICE  
1987

FORM NO. 34 (12-77)  
GSA GEN. REG. NO. 27  
5010-108-01-904  
GPO WASHINGTON, DC 20540

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Monsieur Louis C. Bernard  
Metchitoches Parish Clerk of Court  
P. O. Box 474  
Metchitoches, Louisiana 71458

We have audited the general purpose financial statements of the Metchitoches Parish Clerk of Court, Metchitoches, Louisiana, a component unit of the Metchitoches Parish Police Jury, Metchitoches, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated August 26, 1997.

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

Compliance with laws, regulations, contracts, and grants applicable to the Metchitoches Parish Clerk of Court, Metchitoches, Louisiana, is the responsibility of the Metchitoches Parish Clerk of Court, Metchitoches, Louisiana, management. As part of obtaining reasonable assurance about whether the component unit 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.

This report is intended for the information of the Metchitoches Parish Clerk of Court, and the legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

**Hines, Jackson & Hines**  
Metchitoches, Louisiana  
August 16, 1997

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 158

WATCHITOCHEE, LOUISIANA 70593

TELEPHONE 705-935-2222  
FAX 705-935-2222

8 WEST AVENUE, SUITE 112  
MONROE, LA 70001

Phone (504) 835-2700  
FAX (504) 835-2701  
E-MAIL: HJ@HJH.COM  
WWW.HJH.COM

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN ASSESSMENT OF INTERNAL  
PURPOSE FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

MEMORANDUM Louis C. Bernard  
Watchitoches Parish Clerk of Court  
P. O. Box 478  
Watchitoches, Louisiana 71291

We have audited the general purpose financial statements of the Watchitoches Parish Clerk of Court, Watchitoches, Louisiana, a component unit of the Watchitoches Parish Police Jury, Watchitoches, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated August 25, 1997.

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

The management of the Watchitoches Parish Clerk of Court, Watchitoches, Louisiana, 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 information, 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 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, projections 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 Watchitoches Parish Clerk of Court, Watchitoches, Louisiana, for the year ended June 30, 1997, 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 had 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.

Honorable Louis C. Bernard  
Metairie Parish Clerk of Court  
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Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more 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 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Metairie Parish Clerk of Court and the Legislative Auditing of the State of Louisiana. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Wanda J. Johnson, J. Higson  
Metairie, Louisiana  
August 26, 1997

SUPPLEMENTAL INFORMATION SCHEDULES

SECRETARIES OFFICE CLERK OF COURT  
SHREVEPORT, LOUISIANA  
SUPPLEMENTAL INFORMATION SHEET-44  
AS OF END FOR THE YEAR ENDS JUNE 30, 1951

FINANCIAL FUNDS - ASSET FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:843, 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.

**INDUSTRIAL INSURANCE FUND OF CANADA**  
**SECURITIES, LIABILITIES**  
**FINANCIAL FUND - SOURCE FUND**  
**COMBINED BALANCE SHEET - JUNE 30, 2021**

	AVERAGE DEPOSIT —FUNDS—	REGISTERED OF CREDIT —FUNDS—	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	\$389,718	\$342,382	\$ 732,101
Investments, at cost	341,214	0	341,214
Reinvested	<u>89,511</u>	<u>0</u>	<u>89,511</u>
<b>TOTAL ASSETS</b>	<b>\$128,382</b>	<b>\$128,382</b>	<b>\$1,887,144</b>
<b>LIABILITIES</b>			
Due to General Fund	\$ 43,427	\$ 0	\$ 43,427
Due to Rating Bodies and Others	48,784	0	48,784
Guaranteed deposits	<u>688,322</u>	<u>342,382</u>	<u>1,030,704</u>
<b>TOTAL LIABILITIES</b>	<b>\$128,382</b>	<b>\$128,382</b>	<b>\$1,887,144</b>

Other supplementary information,  
presented for purpose of additional analysis.



**PARISH OF ORLEANS, LOUISIANA**  
**REVENUE DEPARTMENT**  
**STATEMENT OF CHANGES IN SETTLED DEPOSIT**  
**FOR THE YEAR ENDED JUNE 30, 1997**

	ACRUIED DEPOSIT FUND	REGISTER OF COURT FUND	TOTAL
<b>SETTLED DEPOSITS AT BEGINNING OF YEAR</b>	<b>\$ 641,824</b>	<b>\$ 483,353</b>	<b>\$1,125,176</b>
<b>ADDITIONS</b>			
<b>Deposits:</b>			
Gifts and successions	448,188	238,433	686,621
Interest earnings on investments	0	13,717	13,717
Other additions	0	6,482	6,482
<b>Total additions</b>	<b>448,188</b>	<b>258,632</b>	<b>706,820</b>
<b>Total</b>	<b>1,089,992</b>	<b>742,003</b>	<b>1,831,995</b>
<b>DEDUCTIONS</b>			
Clerk's ems transferred to General Fund	233,713	0	233,713
Settlements to St. Lande	313,068	480,249	793,317
Attorney, coroner, and notary fees	3,000	0	3,000
Miscellaneous, expenses, sundries, etc.	3,000	0	3,000
Photographer's fees	4,814	0	4,814
Sheriff's fees	44,844	0	44,844
Other reductions	43,306	0	43,306
<b>Total reductions</b>	<b>438,845</b>	<b>480,249</b>	<b>919,094</b>
<b>SETTLED DEPOSITS AT END OF YEAR</b>	<b>\$ 651,147</b>	<b>\$ 261,754</b>	<b>\$ 912,901</b>

Other supplementary information  
presented for purposes of additional analysis.

MEMORANDUM FOR THE CLERK OF COURT  
BAKELTONS, MISSISSIPPI  
ORDINARY BUSINESS OF THIS COURT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 1997

Bakelton 3

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Reported</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Plans &amp; Corrective Action/ Partially Corrective Action Taken</u>
1	6-28-96	Actual Revenues were 15.79 more than budgeted	No	Current Year Budget surplus
2	6-28-96	CD's were on deposit in a local bank in which clerk served as a director	Yes	All CD's moved to Other Financial Institution

Other supplementary information.  
 Presented for purposes of additional analysis.

BATCHINGHOUSE PAROLE CLERK OF COURT  
 BATCHINGHOUSE... LOUISIANA  
 CORRECTIVE ACTION PLAN FOR CYRUS DERR BRANT FINNISH  
 FOR THE YEAR ENDING JUNE 30, 1982

Ref. No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Personnel	Anticipated Completion Date
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None

Other supplementary information.  
 Presented for purposes of additional analysis.