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**TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1996
With Supplemental Information Schedules**

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and For the Year Ended
June 30, 1996
With Supplemental Information Schedules

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Independent Auditor's Report

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana

I have audited the general purpose financial statements of the Tensas Parish Clerk of Court, as of June 30, 1996, and for of the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Tensas Parish Clerk of Court's management. My responsibility is to express an opinion on these general purpose government financial statements based on my audit.

I conducted my 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 I 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Tensas 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 my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana
Independent Auditor's Report,
June 30, 1996

In accordance with *Government Auditing Standards*, I have also issued reports dated July 19, 1996, on the Tensas Parish Clerk of Court's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control structure.



West Monroe, Louisiana
July 19, 1996

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1996

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS				
Cash	\$2,000	\$50,056		\$52,056
Receivables	1,151			1,151
Office furnishings and equipment			\$98,583	98,583
TOTAL ASSETS AND OTHER DEBITS	<u>\$3,151</u>	<u>\$50,056</u>	<u>\$98,583</u>	<u>\$151,790</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Unsettled deposits due to others		\$50,056		\$50,056
Total Liabilities	<u>NONE</u>	<u>50,056</u>	<u>NONE</u>	<u>50,056</u>
Fund Equity:				
Investment in general fixed assets			\$98,583	98,583
Fund balance - unreserved - undesignated	\$3,151			3,151
Total Fund Equity	<u>3,151</u>	<u>NONE</u>	<u>98,583</u>	<u>101,734</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$3,151</u>	<u>\$50,056</u>	<u>\$98,583</u>	<u>\$151,790</u>

The accompanying notes are an integral part of this statement

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental Revenue - state grant - appropriation from Clerk's Supplemental Fund	\$9,927	\$9,927	
Licenses and permits - marriage licenses	475	487	(\$12)
Fees, charges, and commissions for services:			
Court costs, fees, and charges	58,450	59,034	(584)
Fees for recording legal documents	41,000	41,258	(258)
Fees for certified copies of documents	19,000	19,830	(830)
Use of money and property - interest earnings	2,300	2,481	(181)
Miscellaneous	15,000	15,074	(74)
Total revenues	<u>146,152</u>	<u>148,091</u>	<u>(1,939)</u>
EXPENDITURES			
General government - judicial:			
Current:			
Personal services and related benefits	125,479	124,836	643
Operating services	13,500	13,255	245
Materials and supplies	850	818	32
Travel and other charges	6,821	6,816	5
Total expenditures	<u>146,650</u>	<u>145,725</u>	<u>925</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(498)	2,366	(2,864)
FUND BALANCE AT BEGINNING OF THE YEAR	<u>785</u>	<u>785</u>	
FUND BALANCE AT END OF THE YEAR	<u>\$287</u>	<u>\$3,151</u>	<u>(\$2,864)</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Tensas Parish Police Jury is the financial reporting entity for Tensas 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 the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which general purposes should be considered part of the Tensas Parish Police Jury for financial reporting purposes. The basic criterion for including a potential general purpose within the reporting entity is financial responsibility. 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.

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana
Notes to the Financial Statements (Continued)

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.

Because the police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides funds for equipment and furniture of the clerk of court's office, the clerk of court was determined to be a component unit of the Tensas 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.

B. 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana
Notes to the Financial Statements (Continued)

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

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 (assets equal liabilities) and do not involve measurement of results of operations.

C. FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. General fixed assets provided by the parish police jury are recorded in the general fixed assets account group. Approximately 100 per cent of fixed assets are valued at estimated value based on the actual costs of like items. No depreciation has been provided on general fixed assets. There is no outstanding long-term debt at June 30, 1996.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental

TENSAS PARISH CLERK OF COURT

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services 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 recognized when received by the clerk of court.

Based on the above criteria, recordings, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

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

E. BUDGET PRACTICES

A proposed budget is published in the official journal at least ten days prior to a public hearing. The public hearing is held at the clerk's office during the month of June for comments from taxpayers. The proposed budget is then legally adopted by the clerk and amended during the year, as necessary. Budgets are established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

TENSAS PARISH CLERK OF COURT

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH

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 principal offices in Louisiana. At June 30, 1996, the clerk of court has cash (book balances) totaling \$52,056.

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, 1996, the clerk of court has cash (bank balances) totaling \$95,071. All cash are deposited in interest bearing accounts which are fully secured by federal deposit insurance.

G. VACATION AND SICK LEAVE

All employees of the clerk of court's office earn two weeks of non-cumulative vacation leave each year. Sick leave is granted on a case-by case basis, at the discretion of the clerk.

II. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

TENSAS PARISH CLERK OF COURT
 St. Joseph, Louisiana
 Notes to the Financial Statements (Continued)

2. RECEIVABLES

The General Fund receivables of \$1,151 at June 30, 1996, are as follows:

Class of Receivables

Fees, charges, and commissions for service	
Court costs, fees, and charges	\$108
Fees for recording legal documents	553
Fees for certified copies of documents	<u>489</u>
Total	<u>\$1,151</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance, July 1, 1995	\$100,696
Additions	NONE
Deletions	<u>2,113</u>
Balance, June 30, 1996	<u>\$98,583</u>

4. PENSION PLAN

Substantially all employees of the Tensas 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 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent 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 or amended by state statute.

TENSAS PARISH CLERK OF COURT
 St. Joseph, Louisiana
 Notes to the Financial Statements (Continued)

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

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Tensas Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5 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 Tensas Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, 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 Tensas Parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1995, and 1994, were \$13,310, \$12,320, and \$11,919, respectively, equal to the required contributions for each year.

5. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to others follows:

	Advance Deposit Fund	Registry of Court Fund	Total
Balance, July 1, 1995	\$44,004	\$869	\$44,873
Additions	106,571	873	107,444
Reductions	<u>57,388</u>	<u>NONE</u>	<u>57,388</u>
Balance June 30, 1996	<u>\$93,187</u>	<u>\$1,742</u>	<u>\$94,929</u>

6. LITIGATION AND CLAIMS

The Tensas Parish Clerk of Court is not involved in any litigation at June 30, 1996, nor is he aware of any unasserted claims.

TENSAS PARISH CLERK OF COURT

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

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

The Tensas Parish Clerk of Court's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Tensas Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEDULES

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1996

FIDUCIARY FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1996

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
ASSETS			
Cash	<u>\$49,183</u>	<u>\$873</u>	<u>\$50,056</u>
LIABILITIES			
Due to Others	<u>\$49,183</u>	<u>\$873</u>	<u>\$50,056</u>

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 1996

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
UNSETTLED DEPOSITS DUE TO OTHERS AT BEGINNING OF YEAR	<u>\$44,004</u>	<u>\$869</u>	<u>\$44,873</u>
ADDITIONS			
Deposits in suits	62,567		62,567
Interest earned in investments		4	4
Total additions	<u>62,567</u>	<u>4</u>	<u>62,571</u>
Total	<u>106,571</u>	<u>873</u>	<u>107,444</u>
REDUCTIONS			
Clerk's costs (transferred to General Fund)	38,250		38,250
Deposits settled to:			
Settlements to litigants	6,593		6,593
Appraisers, curators, and keepers	1,000		1,000
Sheriff's fees	5,022		5,022
Stenographer's fees	121		121
Other reductions	6,402		6,402
Total reductions	<u>57,388</u>	<u>NONE</u>	<u>57,388</u>
UNSETTLED DEPOSITS DUE TO OTHERS AT END OF YEAR	<u>\$49,183</u>	<u>\$873</u>	<u>\$50,056</u>

**Independent Auditor's Reports Required
by Government Auditing Standards**

The following independent auditor's reports on compliance with laws and regulations, and internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Auditor's Report on Compliance
With Laws and Regulations**

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana

I have audited the general purpose financial statements of the Tensas Parish Clerk of Court as of June 30, 1996, and for the year then ended, and have issued my report thereon dated July 19, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Tensas Parish Clerk of Court, is the responsibility of the Tensas Parish Clerk of Court's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Tensas Parish Clerk of Court's compliance with certain provisions of laws and regulations. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Tensas Parish Clerk of Court. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
July 19, 1996



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Independent Auditor's Report on the Internal Control Structure

TENSAS PARISH CLERK OF COURT
St. Joseph, Louisiana

I have audited the general purpose financial statements of the Tensas Parish Clerk of Court as of June 30, 1996, and for of the year then ended, and have issued my report thereon dated July 19, 1996.

I conducted my 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 I 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 Tensas 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 my audit of the general purpose financial statements of the Tensas Parish Clerk of Court for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control


TENSAS PARISH CLERK OF COURT

St. Joseph, Louisiana
Independent Auditor's Report
on Internal Control Structure,
June 30, 1996

structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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 reportable 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 and 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. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the information of the Tensas Parish Clerk of Court. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
July 19, 1996