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Release Date JAN 20 1985

**VERNON R
COON**
LEGISLATIVE AUDITOR

BIELAND PARISH CLERK OF COURT
Bayou La Batre, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
June 30, 1998

With Supplemental Information Schedules

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended June 30, 1998
With Supplemental Information Schedules

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RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Contract, June 30, 1998

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Independent Auditor's Report

HONORABLE RAMONA S. HAIRE
RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

I have audited the general purpose financial statements of the Richland Parish Clerk of Court as of June 30, 1998, and for the two years then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Richland Parish Clerk of Court's management. My responsibility is to express an opinion on these general purpose 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 general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Richland Parish Clerk of Court as of June 30, 1998, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

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 prepared for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Richland 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.

OFFICE OF THE
AUDITOR GENERAL
STATE OF LOUISIANA

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ACCOUNTANTS

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HONORABLE RAMONA N. HAINE
RICHLAND PARISH CLERK OF COURT
Bryville, Louisiana
Independent Auditor's Report,
June 30, 1998

In accordance with Government Auditing Standards, I have also issued reports dated July 31, 1998, on my consideration of the Richland Parish Clerk of Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations and contracts.



West Monroe, Louisiana
July 31, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

HIGHLAND PARISH CLERK OF COURT
Rayville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1998

	SUPPLEMENTAL FUND TYPE - GENERAL FUND	REGULAR FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP GENERAL FUND LOGO/THEM 8000	TOTAL 04000-04000-04 0000
ASSETS				
Cash and cash equivalents	\$228,872	\$318,605		\$547,477
Receivables	18,856			18,856
Due from other funds	2			2
Office furnishings and equipment			\$179,234	179,234
Deposit	425			425
Amounts to be provided for redemption of long-term debt			\$20,014	20,014
TOTAL ASSETS	\$248,155	\$249,605	\$179,234	\$598,138
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$10,841			\$10,841
Payroll deductions payable	1,800			1,800
Deferred income	32,185			32,185
Lease purchase payable			\$20,014	20,014
Unsettled deposits due to:				
General Fund		\$2		2
Others		218,653		218,653
Total Liabilities	44,844	218,655	20,014	283,513
Fund Equity:				
Investment in general fixed assets			\$179,234	179,234
Fund balance - unreserved - undesignated	198,411			198,411
Total Fund Equity	198,411	NONE	179,234	377,645
TOTAL LIABILITIES AND FUND EQUITY	\$248,155	\$249,605	\$179,234	\$598,138

The accompanying notes are an integral part of this statement.

RICHLAND PARISH CLERK OF COURT
 Bayou, 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, 2008

	BUDGET	ACTUAL	EXCESS (OR DEFICIENCY) OVER BUDGET
REVENUES			
Licenses and permits - marriage	\$2,400	\$2,388	(\$12)
Intergovernmental revenues - state funds - clerks supplemental compensation	11,325	11,325	
Fees, charges, and contributions for services			
Court costs, fees, and charges	182,350	202,375	18,995
Fees for recording legal documents	151,000	163,009	12,009
Charges for copies	7,000	7,670	670
Use of money and property - interest earnings	13,000	13,762	762
Other revenue	1,780	6,284	4,504
Total revenues	<u>369,755</u>	<u>407,593</u>	<u>37,838</u>
EXPENDITURES			
Current:			
General government - judicial:			
Personal services and related benefits	293,080	299,614	6,534
Operating services	52,280	65,572	13,292
Materials and supplies	7,480	6,885	(595)
Travel and other charges	31,122	8,287	(22,835)
Capital outlay	3,500	31,538	(28,038)
Debt service	12,000	11,155	845
Total expenditures	<u>400,462</u>	<u>423,061</u>	<u>22,599</u>
(Deficiency) OF REVENUES OVER EXPENDITURES	(66,447)	(18,468)	27,952
OTHER FINANCING SOURCE			
Increase in capital lease		29,278	29,278
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	(66,447)	10,750	37,228
FUND BALANCE AT BEGINNING OF YEAR	187,218	394,838	(2,580)
FUND BALANCE AT END OF YEAR	\$148,351	\$192,411	\$25,394

The accompanying notes are an integral part of this statement.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement C

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 1997

	BUDGET	ACTUAL	VARIANCE Favorable or Unfavorable
REVENUES			
Licenses and permits - marriage	\$2,400	\$2,505	(607)
Intergovernmental revenues - state funds - checks supplemental compensation	10,000	10,027	27
Fees, charges, and commissions for services			
Court costs, fees, and charges	168,020	188,795	19,949
Fees for recording legal documents	197,000	171,220	14,220
Charges for copies	10,000	10,000	650
List of money and property - interest earnings	33,000	33,764	764
Other revenue	750	1,125	383
Total revenues	<u>399,170</u>	<u>395,676</u>	<u>3,500</u>
EXPENDITURES			
Current:			
General government - judicial:			
Personal services and related benefits	264,000	254,207	9,793
Operating services	55,000	78,008	(23,008)
Materials and supplies	13,500	13,552	(52)
Travel and other charges	35,500	8,203	27,299
Capital outlay	4,000	4,014	(14)
Total expenditures	<u>372,000</u>	<u>357,986</u>	<u>14,014</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(12,250)	37,687	49,937
OTHER FINANCING SOURCE:			
Sale of fund assets	_____	50	50
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	(12,250)	37,737	49,987
FUND BALANCE AT BEGINNING OF YEAR	<u>146,000</u>	<u>146,000</u>	_____
FUND BALANCE AT END OF YEAR	<u>\$123,650</u>	<u>\$183,637</u>	<u>\$59,987</u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

Notes to the Financial Statements
As of and For the Two Years Ended June 30, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 38 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 Richland Parish Police Jury is the financial reporting entity for Richland 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 (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Richland Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit 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 financially dependent on the police jury.*

RICHLAND PARISH CLERK OF COURT
Bossier, 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 Richland 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 financial position and results of 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 debt) 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 of court are described as follows:

RICHLAND PARISH CLERK OF COURT
Bossierite, Louisiana
Notes to the Financial Statements (Continued)

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 12:281, 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.

fiduciary Funds - 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 contractual in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. Approximately 17 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 83 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets.

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 and fiduciary fund types. Under the modified accrual basis of accounting, revenues are

RICHLAND PARISH CLERK OF COURT
Bryville, Louisiana
Notes to the Financial Statements (Continued)

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, et cetera, 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, cancellations, court attendance and criminal costs are treated as susceptible to accrual.

Expenditures

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

K. BUDGET PRACTICES

The proposed budget, prepared on the modified accrual basis of accounting, is made available for public inspection at the clerk of court'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.

Federal 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.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the clerk has cash (bank balances) totaling \$439,687, as follows:

Time Deposits	\$135,261
Demand Deposits	306,296
Petty Cash	<u>59</u>
Total	<u>\$439,607</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. Cash and cash equivalents (bank balance) at June 30, 1998, is \$437,485 and is fully secured by federal deposit insurance.

G. VACATION AND SICK LEAVE

All employees of the clerk of court's office earn two weeks of vacation per year after one year of service. Vacation leave cannot be accumulated and carried forward to succeeding years. Sick leave is granted on a case-by-case basis, at the discretion of the clerk.

**H. 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.

RICHLAND PARISH CLERK OF COURT
Bossier, Louisiana
Notes to the Financial Statements (Continued)

2. RECEIVABLES

The General Fund receivables of \$10,856 at June 30, 1998, are as follows:

Class of receivables:

Fees, charges, and commissions for services:

Certified copies	\$318
Court attendance	1,740
Recordings	5,620
Cancellations	120
Mortgage certificates	945
New Support	612
Criminal fees	<u>1,500</u>
Total	<u>\$10,856</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1996	\$84,285
Additions	4,095
Deletions	(685)
Balance at June 30, 1997	
Additions	31,538
Deletions	<u>(6061)</u>
Balance at June 30, 1998	<u>\$119,234</u>

4. PENSION PLAN

Substantially all employees of the Richland 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.

RICHLAND PARISH CLERK OF COURT
Bossier, Louisiana
Notes to the Financial Statements (Continued)

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.

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 Briekorne Avenue, Suite R1, Baton Rouge, Louisiana 70816, or by calling (504) 285-3162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Richland Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.0 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 Richland 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 Richland Parish Clerk of Court's contributions to the System for the years ending June 30, 1998, 1997, and 1996, were \$20,902, \$18,897, and \$20,433, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Richland Parish Clerk of Court provides certain health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become 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 (the clerk's cost of premiums) as an expenditure when the monthly premiums are due, which were \$36,967 and \$32,385 for the two years ended June 30, 1998 and 1997, respectively. Of these amounts, \$4,485 and \$2,823 were for active benefits, respectively.

6. LEASE PURCHASE PAYABLE

On December 12, 1997, the clerk entered into a lease purchase agreement for computer equipment. The lease agreement requires 24 payments of \$1,359, beginning December 12, 1997, and ending on October 12, 1999. The final payment was required to be made at the start of the lease period. The following is a summary of changes in long-term debt for the year ended June 30, 1998:

RICHLAND PARISH CLERK OF COURT
 Bayville, Louisiana
 Notes to the Financial Statements (Continued)

Balance at June 30, 1997	NONE
Additions	28,276
Reductions	<u>(9,262)</u>
Balance at June 30, 1998	<u>\$20,014</u>

The following is a summary of the future minimum lease payments, together with the present value of the net minimum lease payments, as of June 30, 1998:

Year	Payments
1999	\$16,790
2000	<u>5,509</u>
Total minimum lease payments	22,299
Less - amount representing interest	<u>(2,378)</u>
Present value of net minimum lease payments	<u>\$20,014</u>

7. 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 at July 1, 1996	\$127,087	\$88,945	\$206,032
Additions	289,733	46,113	335,846
Deletions	(257,497)	(54,036)	(311,533)
Balance at June 30, 1997			
Additions	303,896	230,994	534,890
Deletions	<u>(305,869)</u>	<u>(278,751)</u>	<u>(584,620)</u>
Balance at June 30, 1998	<u>\$127,350</u>	<u>\$33,232</u>	<u>\$160,582</u>

8. LITIGATION AND CLAIMS

The Richland Parish Clerk of Court is not involved in any litigation at June 30, 1998, nor is she aware of any unassociated claims.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

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

The Richland 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 33:4713, is paid by the Richland Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEDULES

RICHLAND PARISH CLERK OF COURT
Bayou de L'Etang, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended June 30, 1998

FIDUCIARY FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:542, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:473, accounts for funds 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.

BIUELAND PARISH CLERK OF COURT
Bossier, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1998

	<u>ADVANCE DEPOSIT FUNDS</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	<u>\$53,285</u>	<u>\$177,350</u>	<u>\$230,635</u>
LIABILITIES			
Due to:			
General Fund		\$2	\$2
Others	<u>\$53,285</u>	<u>177,348</u>	<u>230,633</u>
TOTAL LIABILITIES	<u>\$53,285</u>	<u>\$177,350</u>	<u>\$230,635</u>

BRIDLAND PARISH CLERK OF COURT
 Bayville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in
 Unsettled Deposits Due to Others
 For the Year Ended June 30, 1998

	UNSETTLED DEPOSIT FUNDS	RECEIPT OF COURT FUNDS	TOTAL
UNSETTLED DEPOSITS AT JUNE 30, 1997	<u>\$179,323</u>	<u>\$73,042</u>	<u>\$252,365</u>
ADDITIONS			
Suits and successions	803,896	230,148	1,034,044
Interest earned on investments		850	850
Total additions	<u>803,896</u>	<u>230,998</u>	<u>1,034,894</u>
Total	<u>483,219</u>	<u>304,096</u>	<u>787,315</u>
REDUCTIONS			
Clerk's costs (transferred to General Fund)	156,948		156,948
Settlements to litigants	26,715	270,751	297,466
Appraisers, auctioneers, keepers, etc.	4,358		4,358
Sheriff's fees	99,433		99,433
Other reductions	78,409		78,409
Total reductions	<u>305,863</u>	<u>270,751</u>	<u>576,614</u>
UNSETTLED DEPOSITS AT JUNE 30, 1998	<u>\$173,360</u>	<u>\$73,385</u>	<u>\$246,745</u>

RICHLAND PARISH CLERK OF COURT
Bayville, Louisiana
JUDICIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in
 Unsettled Deposits Due to Officers
 For the Year Ended June 30, 1997

	ADVANCE DEPOSIT FUND	REVENUE OF COURT FUND	TOTAL
UNSETTLED DEPOSITS AT JUNE 30, 1996	\$127,087	\$80,845	\$207,932
ADDITIONS			
Beils and successions	288,713	44,775	333,488
Interest earned on investments		1,378	1,378
Total additions	<u>288,713</u>	<u>46,153</u>	<u>334,866</u>
Total	<u>415,800</u>	<u>127,008</u>	<u>542,808</u>
REDUCTIONS			
Clerk's costs (transferred to General Fund)	140,433		140,433
Settlements to litigants	25,923	34,000	59,923
Appointments, coroners, receipts, etc.	3,205		3,205
Sheriff's fees	32,010		32,010
Other reductions	35,928		35,928
Total reductions	<u>237,499</u>	<u>34,000</u>	<u>271,499</u>
UNSETTLED DEPOSITS AT JUNE 30, 1997	\$178,301	\$73,007	\$251,308

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

The following independent auditor's reports on compliance and internal control over financial reporting 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 and
Internal Control Over Financial Reporting**

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

I have audited the general purpose financial statements of the Richland Parish Clerk of Court as of and for the two years ended June 30, 1998 ended and have issued my report thereon dated July 31, 1998. I conducted my 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 Richland Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, 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*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Richland Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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RICHLAND PARISH CLERK OF COURT
Bossier, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 1998

This report is intended for the information of the Richland 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 31, 1998

RICHLAND PARISH CLERK OF COURT
Bossierie, Louisiana

Schedule of Findings and Questioned Costs
For the Two Years Ended June 30, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Richland Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of Richland Parish Clerk of Court were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

BECHTOLD PARISH CLERK OF COURT
Bossier, Louisiana

Summary Schedule of Prior Audit Findings
For the Two Years Ended June 30, 1996

There were no audit findings reported in the audit for the two years ended June 30, 1996.