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restrict its public disclosure. &  
except for reasons set forth in the  
bill for this act, or in court  
order, the contents of this bill  
shall not be subject to  
public inspection at any court  
house office of the legislative  
branch, nor any agency, office  
of the public clerk of court.

Release Date... **DEC 2 3 1999**

**VERNON R  
COON**  
LEGISLATIVE PUBLIC AFFAIRS

**OUACHITA PARISH CLERK OF COURT**  
**Monroe, Louisiana**

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

OUACHITA PARISH CLERK OF COURT  
Monroe, Louisiana

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

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OUACHITA PARISH CLERK OF COURT  
Monroe, Louisiana  
Contents, June 30, 1998

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## Independent Auditor's Report

HONORABLE W. J. BILL BOGDGE  
OUACHITA PARISH CLERK OF COURT  
Monroe, Louisiana

I have audited the general purpose financial statements of the Ouachita Parish Clerk of Court, a component unit of Ouachita Parish Police Jury, as of June 30, 1998, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Ouachita 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. These 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 in the first paragraph present fairly, in all material aspects, the financial position of the Ouachita Parish Clerk of Court as of June 30, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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HONORABLE W. J. BILL HODGE  
QUACHITA PARISH CLERK OF COURT  
Monroe, Louisiana  
Independent Auditor's Report,  
June 30, 1998

As discussed in note 8, the Clerk of Court is a defendant in one lawsuit. The ultimate outcome of the litigation for the suit cannot presently be determined. Accordingly, no provision for any liability that may result upon adjudication has been made in the accompanying general purpose financial statements.

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 Ouachita 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.

In accordance with *Government Auditing Standards*, I have also issued reports dated December 16, 1998, on the Ouachita Parish Clerk of Court's compliance with laws, regulations, and contracts, and my consideration of the agency's internal controls.



West Monroe, Louisiana  
December 16, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

ORLACHITA PARISH CLERK OF COURT  
 Monroe, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUND	ACCENT GROUP - GENERAL FUND ASSETS	TOTAL (GOVERNMENTAL FUND)
<b>ASSETS</b>				
Cash and cash equivalents	\$1,508,250	\$3,288,432		\$4,796,682
Securities pledged and held in trust		47,608		47,608
Receivables	33,928			33,928
Due from Registry of Court Fund	136			136
Due from Advance Deposit Fund	23,699			23,699
Office furnishings and equipment			\$1,042,582	1,042,582
<b>TOTAL ASSETS</b>	<b><u>\$1,585,993</u></b>	<b><u>\$3,336,040</u></b>	<b><u>\$1,042,582</u></b>	<b><u>\$5,964,612</u></b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	324,622			324,622
Payroll withholdings payable	24,503			24,503
Due to General Fund		223,835		223,835
Unsettled deposits due to others		1,312,305		1,312,305
<b>Total Liabilities</b>	<b><u>40,128</u></b>	<b><u>1,536,640</u></b>	<b><u>NONE</u></b>	<b><u>1,888,165</u></b>
<b>Fund Equity:</b>				
Investment in general fixed assets			\$1,042,582	1,042,582
Fund balance - unreserved - undesignated	1,536,870			1,536,870
<b>Total Fund Equity</b>	<b><u>1,536,870</u></b>	<b><u>NONE</u></b>	<b><u>1,042,582</u></b>	<b><u>1,579,452</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$1,585,993</u></b>	<b><u>\$3,336,040</u></b>	<b><u>\$1,042,582</u></b>	<b><u>\$5,964,612</u></b>

The accompanying notes are an integral part of this statement.



**OUACHITA PARISH CLERK OF COURT**  
**Monroe, 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, 1998**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Licenses and permits - marriage	\$16,000	\$17,325	\$1,325
Intergovernmental revenue:			
State funds - clerk supplemental compensation	11,325	11,325	0
Local funds - appropriation from 4th judicial district court	25,000	26,603	1,603
Fees, charges, and commissions for services:			
Court costs, fees, and charges	1,164,500	1,300,846	136,346
Fees for recording legal documents	640,000	716,610	76,610
Charges for copies	53,000	57,287	4,287
Charges for use of photocopier	100,000	106,534	6,534
Miscellaneous	6,500	6,500	0
Use of money and property - interest earnings	75,000	86,666	11,666
Other revenue	5,000	5,843	843
Total revenues	<u>2,096,325</u>	<u>2,336,514</u>	<u>240,189</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Current:			
Personal services and related benefits	1,400,000	1,325,594	74,406
Operating services	409,200	379,892	29,308
Materials and supplies	85,000	89,823	4,823
Travel and other charges	20,000	13,830	6,170
Capital outlay	160,000	203,700	43,700
Total expenditures	<u>2,084,200</u>	<u>2,008,819</u>	<u>75,381</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	12,025	326,502	314,477
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,280,368</u>	<u>1,210,368</u>	<u>70,000</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$1,292,393</u>	<u>\$1,536,870</u>	<u>\$244,477</u>

The accompanying notes are an integral part of this statement.

OUACHITA PARISH CLERK OF COURT  
Monroe, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1999

**I. 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 Ouachita Parish Police Jury is the financial reporting entity for Ouachita 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 establishes criteria for determining which component units should be considered part of the Ouachita Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria include:

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.

## OUACHITA PARISH CLERK OF COURT

Monroe, 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's office is located, the clerk was determined to be a component unit of the Ouachita Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk 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 governmental 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 are described as follows:

**OUACHITA PARISH CLERK OF COURT**  
Monroe, Louisiana  
Notes to the Financial Statements (Continued)

**Governmental Fund Type - 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.

**Fiduciary Fund Type - 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 conducted in natura (i.e., assets equal liabilities) and do not involve measurement 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 recorded in the general fixed assets account group. Approximately 99 per cent of fixed assets are based on actual historical costs while the remaining 1 per cent are valued at estimated historical costs based on the actual costs of like items. No depreciation has been provided on general fixed assets. There is no long-term debt at June 30, 1998.

**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 used) 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 recognized when susceptible to accrual (i.e., when they become both measurable and

**COACHTA PARISH CLERK OF COURT**  
Monroe, Louisiana  
Notes to the Financial Statements (Continued)

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**

Intergovernmental revenue, 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, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as receivable to accrual.

**Expenditures**

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

**K. BUDGET PRACTICES**

A proposed budget, prepared on the modified accrual basis, 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. The budget is 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. Encumbrances are not utilized in the clerk's accounting system.

OUACHITA PARISH CLERK OF COURT  
Monroe, 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 statement include the original adopted budget amounts and all subsequent amendments.

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 and cash equivalents (bank balances) totaling \$4,796,664 as follows:

Demand deposits	\$3,024,114
Petty cash	550
Time deposits	<u>1,772,000</u>
Total	<u>\$4,796,664</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be fully 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. The 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. Cash and cash equivalents (bank balances) at June 30, 1998, are secured as follows:

Bank balances	<u>\$4,960,580</u>
Federal deposit insurance	\$4,012,174
Pledged securities	<u>5,026,520</u>
Total	<u>\$9,998,744</u>

Because the pledged securities are held by a custodial bank in the name of the Fiscal agent bank rather than in the name of the clerk, they are considered uncollateralized (Category 3) under the provisions of OASB Codification (501.096); however, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise

**QUACHITA PARISH CLERK OF COURT**

**Monroe, Louisiana**

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

and sell the pledged securities within 10 days of being notified by the clerk that the Trust agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the clerk's name.

**G. VACATION AND SICK LEAVE**

All employees of the clerk of court's office earn from five to twenty days of vacation leave and from one to ten days of sick leave each year, depending on length of service. Vacation leave must be taken during the year earned. Sick leave may be accumulated up to a maximum of twenty-five days. Any accumulated sick leave is forfeited upon termination of employment.

**III. TOTAL COLUMN ON THE  
BALANCE SHEET**

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

**I. RISK MANAGEMENT**

The clerk of court is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering; automobile liability, medical payments, uninsured motorist, and collision; hospitalization insurance; commercial property coverage; and surety bond coverage for all employees. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. In addition to the above policies, the clerk also maintains an professional liability policy with the Lloyd's of London. No claims have been filed on the policy during the past three years nor is the clerk aware of any unfilled claims.

**OUACHITA PARISH CLERK OF COURT**

Monroe, Louisiana

**Notes to the Financial Statements (Continued)****2. RECEIVABLES**

The General Fund receivables of \$53,928 at June 30, 1998, are as follows:

<i>Class of receivable:</i>	
Court costs, fees, and charges	\$46,715
Court attendance	1,272
Criminal fees	<u>6,421</u>
Total	<u>\$53,928</u>

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1997	\$851,140
Additions	201,700
Deletions	<u>(112,590)</u>
Balance at June 30, 1998	<u>\$1,042,582</u>

**4. PENSION PLAN**

Substantially all employees of the Ouachita 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.

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



**OUACHITA PARISH CLERK OF COURT**

**Monroe, Louisiana**

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

Louisiana Clerks of Court Retirement and Relief Fund, 11745 Brickstone Avenue, Suite B4, Baton Rouge, Louisiana 70816, or by calling (504) 293-1382.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Ouachita Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.00 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 Ouachita Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:303, 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 Ouachita Parish Clerk of Court's contributions to the System for the years ending June 30, 1998, 1997, and 1996, were \$102,422, \$113,894, and \$115,115, respectively, equal to the required contributions for each year.

**5. POST RETIREMENT BENEFITS**

The Ouachita 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 premiums are due, which was \$201,997 for the year ended June 30, 1998. Of that amount, \$17,276 was for retiree benefits.

**6. CHANGES IN AGENCY FUND BALANCES**

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

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Balance at July 1, 1997	\$1,054,601	\$1,762,790	\$2,817,391
Additions	2,078,842	1,188,428	3,267,270
Deletions	<u>(1,785,287)</u>	<u>(1,007,885)</u>	<u>(2,793,172)</u>
Balance at June 30, 1998	<u>\$1,348,156</u>	<u>\$1,943,333</u>	<u>\$3,291,505</u>

**OUACHITA PARISH CLERK OF COURT**  
Monroe, Louisiana  
Notes to the Financial Statements (Continued)

**7. OPERATING LEASES**

In December 1997, the clerk entered into a 24-month agreement to lease a vehicle. The agreement requires monthly payments of approximately \$498. Current year lease payments equal \$5,486 and are included in operating services expenditures on Statement B. Future minimum rental payments are required through November, 1999 and total \$8,466.

**8. LITIGATION AND CLAIMS**

The Ouachita Parish Clerk of Court is involved in one lawsuit as June 30, 1998. The suit was filed by a former employee under the Family Medical Leave Act. The Clerk of Court and his legal counsel are of the opinion that the act does not apply to the clerk's office. A judiciary opinion was given by the United States District Court for the Western District of Louisiana, Monroe Division in favor of the plaintiff in the amount of \$58,430, however, the clerk is appealing the judiciary opinion. No provision for any liability has been made in the financial statements since the clerk is appealing the judgement given by the district court.

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

The Ouachita 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 33:4725, is paid by the Ouachita Parish Police Jury.

**SUPPLEMENTAL INFORMATION SCHEDULES**

ORACRETA, PARISH CLERK OF COURT  
Monroe, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended June 30, 1998

FIDUCIARY FUND TYPE - AGENCY FUNDS

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:447, 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.

ORACHITA PARISH CLERK OF COURT  
Monroe, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1998

	ADVANCE DEPOSIT FUNDS	REGISTER OF COURT FUNDS	TOTAL
	<u>        </u>	<u>        </u>	<u>        </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$1,302,575	\$1,985,857	\$3,288,432
Securities pledged and held in trust		<u>47,608</u>	<u>47,608</u>
<b>TOTAL ASSETS</b>	<u>\$1,302,575</u>	<u>\$1,943,465</u>	<u>\$3,336,040</u>
<b>LIABILITIES</b>			
Due to:			
General Fund	\$23,699	\$136	\$23,835
Others	<u>1,368,876</u>	<u>\$1,943,329</u>	<u>3,312,205</u>
<b>TOTAL LIABILITIES</b>	<u>\$1,392,575</u>	<u>\$1,943,465</u>	<u>\$3,336,040</u>

ORACHTA PARISH CLERK OF COURT  
 Monroe, Louisiana  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**

Combining Schedule of Changes in  
 Unsettled Deposits Due to Others  
 For the Year Ended June 30, 1995

	ADVANCE DEPOSIT FUNDS	REGISTER OF COURT FUNDS	TOTAL
<b>UNSETTLED DEPOSITS AT JUNE 30, 1994</b>	<u>\$1,634,601</u>	<u>\$6,762,790</u>	<u>\$8,397,391</u>
<b>ADDITIONS</b>			
Suits and successions	3,078,042	1,104,980	4,183,022
Interest earned on investments		83,444	83,444
Total additions	<u>3,078,042</u>	<u>1,188,424</u>	<u>4,266,466</u>
Total	<u>4,712,643</u>	<u>2,951,214</u>	<u>7,663,857</u>
<b>DEDUCTIONS</b>			
Clerk's costs (transferred to General Fund)	811,890	2,125	814,015
Settlements to litigants	333,202	1,065,782	1,398,984
Customers fees	18,500		18,500
Stenographer's fees	23,777		23,777
Sheriff's fees	387,436		387,436
Other fees	30,352		30,352
Other reductions	168,267		168,267
Total deductions	<u>1,782,797</u>	<u>1,073,895</u>	<u>2,856,692</u>
<b>UNSETTLED DEPOSITS AT June 30, 1995</b>	<u>\$1,368,876</u>	<u>\$6,943,329</u>	<u>\$8,312,205</u>

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

The following independent auditor's reports on internal control structure and compliance with laws, regulations, and contracts 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

Honorable W. J. Bill Hodge  
Ouachita Parish Clerk of Court  
Monroe, Louisiana

I have audited the general purpose financial statements of the Ouachita Parish Clerk of Court as of June 30, 1998, and for the year then ended and have issued my report thereon dated December 16, 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 Ouachita 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 these 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 Ouachita 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 was not necessarily directed to 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 accounts 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.

VERNON R. COON  
REGISTERED ACCOUNTANT  
PUBLIC ACCOUNTANTS

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Ouachita Parish Clerk of Court  
Monroe, Louisiana  
Independent Auditor's Report on Compliance  
With Internal Control Over Financial Reporting, etc.  
June 30, 1998

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



Walt Monroe, Louisiana  
December 16, 1998

OUACHITA PARISH CLERK OF COURT  
Monroe, Louisiana

Schedule of Findings and Questioned Costs  
For the Year 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 Ouachita Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of Ouachita 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 Structure.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

CALACHITA PARISH CLERK OF COURT  
Monroe, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1993

There were no audit findings reported in the audit for the year ended June 30, 1993.