

OFFICE OF THE CLERK OF COURT
CONCORDIA PARISH, LOUISIANA

982 02544
1160
23

**OFFICIAL
FILE COPY**
DO NOT SEND OUT

This document
remains the property
of the Clerk of Court
and is not to be
distributed

CONCORDIA PARISH CLERK OF COURT

**General Purpose Financial Statements
With Independent Auditors' Report
as of and for the Year Ended June 30, 1988
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or recorder, city and other appropriate public officials. This report is available for public inspection at the United States office of the Legislative Auditor and, when appropriate, at the office of the parish clerk of court.

NOV 2 5 1988

Release Date _____

CONCORDIA PARISH CLERK OF COURTS
 YEAR ENDED JUNE 30, 1980
TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	3
Combined balance sheet - all fund types and account groups	2
Statement of revenues, expenditures and changes in fund balances - all governmental fund types	5
Statement of revenues, expenditures and changes in fund balances - budget (CRAP basis) and social-general and debt service fund types	4
Notes to financial statements	B-10
General Salary Fund	13
Balance sheet	12
Statement of revenues, expenditures and changes in fund balance - budget and actual	13
Statement of expenditures compared to budget	14
Agency Fund	16
Combined balance sheet	16
Advance deposit fund - balance sheet	17
Advance deposit fund - schedule of changes in deposits	17
Expiring of court fund - balance sheet	18
Expiring of court fund - schedule of changes in deposit balances	18
Other Reports Required by Government Auditing Standards	19
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	20-21

SWITZER, HOPKINS & MANGE
Certified Public Accountants

SWITZER, HOPKINS & MANGE
1100 WEST BAYVIEW DRIVE
MONROE, LOUISIANA 70501
TELEPHONE 281-3111
FACSIMILE 281-3111
GENERAL OFFICE, ONE SIX ONE ONE

INDEPENDENT AUDITORS' REPORT

The Honorable Clyde M. Mosher, Jr.
Concordia Parish Clerk of Court
Vidalia, Louisiana

We have audited the accompanying general purpose financial statements as listed in the table of contents of the Concordia Parish Clerk of Court, Vidalia, Louisiana as of June 30, 1998, and for the year then ended. The general purpose financial statements are the responsibility of the Concordia Parish Clerk of Court, Vidalia, Louisiana's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These 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 Concordia Parish Clerk of Court, Vidalia, Louisiana, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our 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 Concordia Parish Clerk of Court, Vidalia, Louisiana. Such information has been subjected to the auditing procedures applied in the examination 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.

In accordance with Government Auditing Standards, we have also issued a report dated November 3, 1998 on our consideration of the Concordia Parish Clerk of Court's internal control structure and on its compliance with laws and regulations.

Monroe, Louisiana
November 3, 1998

Switzer, Hopkins & Mange

MINNESOTA POLICE CLERK OF COURT

GENERAL FUNDAL BALANCE SHEET, FUND, TRUST AND ACCOUNT STATEMENT
June 30, 1994

	Governmental		Industry Fund	ACCOUNT GROUPS		TOTAL	
	General Fund	Self Service Fund		General Fund	Special Fund	Governmental Fund	Trust
	Balance	Balance	Balance	Balance	Balance	June 30, 1994	June 30, 1993
ASSETS AND OTHER DEBITS							
Assets							
Invested deposits	\$ 47,860	\$ -	\$ 183,448	\$ -	\$ -	\$ 231,308	\$ 288,000
Time deposits	-	-	95,880	-	-	95,880	140,000
Real estate:							
Fee - non public	11,887	-	-	-	-	11,887	8,875
Invested fixed assets (State 1)	-	-	-	412,887	-	412,887	384,577
Amount to be provided for retirement of general long-term debt	-	-	-	-	25,000	25,000	25,000
Total assets	<u>\$ 59,747</u>	<u>\$ -</u>	<u>\$ 279,336</u>	<u>\$ 412,887</u>	<u>\$ 25,000</u>	<u>\$ 777,060</u>	<u>\$ 846,452</u>
LIABILITIES, FUND EQUITY AND OTHER DEBITS							
Liabilities:							
Accounts payable	16,188	-	-	-	-	16,188	15,280
Accrued compensated absences	2,548	-	-	-	-	2,548	2,848
Accrued payroll	76,228	-	-	-	-	76,228	75,200
Unexpended deposits	-	-	128,448	-	-	128,448	207,775
Other payable (State 4)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Total liabilities	<u>\$ 95,164</u>	<u>\$ -</u>	<u>\$ 128,448</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 250,612</u>	<u>\$ 326,003</u>
Fund Equity and other credits:							
Investment in general fund assets	-	-	-	412,887	-	412,887	384,577
Unexpended (State 7)	25,797	-	-	-	-	25,797	25,852
Total fund equity	<u>\$ 25,797</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 412,887</u>	<u>\$ -</u>	<u>\$ 438,684</u>	<u>\$ 410,429</u>
Total liabilities and fund equity	<u>\$ 120,961</u>	<u>\$ -</u>	<u>\$ 128,448</u>	<u>\$ 412,887</u>	<u>\$ 25,000</u>	<u>\$ 789,344</u>	<u>\$ 836,432</u>

The accompanying notes are an integral part of this statement.

COCONDOGA PARISH CLERK OF COURT

STATEMENT OF REVENUE, EXPENDITURES AND
 CASH ON HAND BALANCE--ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED JUNE 30, 1998
 With Comparative Totals For June 30, 1997

	General FUNDING	Bond REVENUE	Balance	
			(Fiscal year) 1998	1997
REVENUE:				
Gifts and contributions	\$ 170,878	\$ -	\$ 170,878	\$ 188,994
Collected fees	13,838	-	13,838	20,778
Filing and recordings	104,785	-	104,785	107,382
General revenues	39,802	-	39,802	24,115
Electric fees	248	-	248	584
TOTAL REVENUE	<u>409,551</u>	<u>-</u>	<u>409,551</u>	<u>441,853</u>
EXPENDITURES:				
General government	104,408	-	104,408	108,422
Capital outlay	28,470	-	28,470	48,420
Public services	-	12,190	12,190	28,229
Interest	-	2,102	2,102	270
Total expenditures	<u>132,878</u>	<u>14,292</u>	<u>147,170</u>	<u>185,341</u>
Excess of revenues (under) expenditures	<u>(93,327)</u>	<u>(14,292)</u>	<u>(107,619)</u>	<u>(43,488)</u>
Other financing sources (uses):				
Operating transfers in (out)	118,281	14,292	-	-
Loan proceeds	-	-	-	18,881
Total other financing sources (uses)	<u>118,281</u>	<u>14,292</u>	<u>-</u>	<u>18,881</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(75,046)</u>	<u>-</u>	<u>(107,619)</u>	<u>5,393</u>
Fund balances, beginning	71,832	-	71,832	88,816
Fund balances, ending	<u>\$ 81,786</u>	<u>\$ -</u>	<u>\$ 81,787</u>	<u>\$ 71,832</u>

The accompanying notes are an integral part of this statement.

CONCORDIA WATER SYSTEM OF 1947

STATEMENT OF REVENUE, EXPENDITURES AND
 DEFICIT OR SURPLUS FOR THE YEAR ENDED JUNE 30, 1950
 (CONCORDIA WATER SYSTEM) 1947, 1948, 1949
 Year ended June 30, 1950

	General Fund			Solid Refuse Fund Type		
	Budget	Actual	Variance Favorable (Disfavorable)	Budget	Actual	Variance Favorable (Disfavorable)
Revenues:						
Utility water and sewerage	\$ 190,000	\$ 170,000	\$ 200,000	\$ -	\$ -	\$ -
Crutches fees	31,000	11,000	19,000	-	-	-
Filing and recordings	100,000	98,000	2,000	-	-	-
General revenue	30,000	19,000	11,000	-	-	-
Electric fees	500	500	500	-	-	-
Total revenues	<u>451,500</u>	<u>397,500</u>	<u>254,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
General operations	100,000	98,000	2,000	-	-	-
Capital outlay	1,000	10,000	(9,000)	-	-	-
WSP Service	-	-	-	10,000	10,000	-
Public relations	-	-	-	2,000	2,000	-
Interest expense	-	-	-	14,000	14,000	-
Total expenditures	<u>101,000</u>	<u>118,000</u>	<u>17,000</u>	<u>26,000</u>	<u>36,000</u>	<u>-</u>
Excess of revenues over public expenditures	<u>350,500</u>	<u>279,500</u>	<u>237,000</u>	<u>14,000</u>	<u>14,000</u>	<u>-</u>
Other financing sources (used)						
Grants (transfers in 1947)	-	170,000	170,000	14,000	14,000	-
Loan proceeds	<u>14,000</u>	-	<u>14,000</u>	-	-	-
Total other financing sources (used)	<u>14,000</u>	<u>170,000</u>	<u>184,000</u>	<u>14,000</u>	<u>14,000</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	<u>44,500</u>	<u>269,500</u>	<u>251,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning	<u>70,000</u>	<u>70,000</u>	-	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ 114,500</u>	<u>\$ 239,500</u>	<u>\$ 251,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

COCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

INTRODUCTION

As provided by Article V, Section 18 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public; the recorder of marriages, 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 financial statements of the Cocordia Parish Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the government reporting entity and component units that be included within the reporting entity. For financial reporting purposes, in accordance with GASB Codification Section 2100, the Clerk of Court includes all funds, account groups, activities, or sectors, that are controlled by the clerk of court as an independently-elected parish official. As an independently-elected parish official, the clerk of court is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the clerk's office that are paid or provided by the parish police jury as required by Louisiana law, the clerk of court is financially independent. Accordingly, the clerk of court is a separate governmental reporting entity. Certain units of local government over which the clerk of court exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish clerk of court.

C. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating 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 available financial resources.

CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

Funds of the clerk of court are classified into two categories: governmental (General-Salary Fund and Debt Service Fund) and fiduciary (agency funds). These funds are described as follows:

GOVERNMENTAL FUNDS

General - Salary Fund

The Salary Fund, as provided by Louisiana Revised Statute 13:281, 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.

Debt Service Fund

Debt service fund is used to account for the accumulation of resources for, and payment of general long-term debt principal, interest, and related costs.

Agency Funds

The Advance Deposit and Registry of Court Agency Funds are used to account for assets held as an agent for individuals, or others. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement 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 funds are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Recordings, cancellations, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned.

Interest income on investments is recorded when the investments 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 except for principal and interest on general long-term debt which is not recognized until due.

LOUISIANA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1990

E. BUDGET PRACTICES

The proposed budget for the 1990 fiscal year was made available for public inspection at the clerk's office on June 15, 1989. The proposed budget, prepared on the cash basis of accounting, was published in the official journal 15 days prior to the public hearing. The budget hearing was held at the clerk's office on June 18, 1989. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year end.

Formal budget integration (within the accounting records) is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget.

F. ENCUMBRANCES

The Louisiana Clerk of Court does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. 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 their principal offices in Louisiana.

H. FIXED ASSETS AND LONG-TERM LIABILITIES

The fixed assets used in the governmental fund type operations of the clerk of court are accounted for in the General Fixed Assets Account Group, rather than in the Salary Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term liabilities reported to be financed from the Salary Fund are accounted for in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the movement of financial position and are not involved with measurement of results of operations.

I. COMPENSATED ABSENCE

The Clerk of Court has the following policy relating to vacation and sick leave:

Employees of the clerk's office earn from 7 to 15 working days of annual leave each year depending on length of service. Vacation is non-cumulative.

Each employee is allowed 30 days of sick leave per calendar year with pay. Sick leave is non-cumulative.

COXOREDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

I. DEFERRED AMENITIES - CONTINUED

In addition to the above, additional amenities may be granted on an individual basis, giving consideration to individual needs, length of services, et cetera.

Each female employee is authorized 3 weeks of maternity leave with pay.

The cost of leave taken is recognized as a current year expenditure when taken. The cost of accrued amenities at June 30, 1998 is \$1,548.

J. TOTAL COLUMNS OF STATEMENTS

Total columns on the statements are explained Memorandum only 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.

K. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the clerk's financial position and operations. However, comparative presentation of prior year totals by fund type data have not been represented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

2. CASH AND CASH EQUIVALENTS

At June 30, 1998, the clerk of court has Cash and cash equivalents bank balances totaling \$871,312 as follows:

Cash	\$	188
Demand deposits		100,271
Money market accounts		688,853
Total		<u>\$ 871,312</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. 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 banks in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1998, the clerk has \$870,844 in deposits (reflected bank balances). These deposits are secured from risk by \$708,000 of federal deposit insurance and the balance is pledged securities held by the custodial banks in the name of the fiscal agent banks.

CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance of equipment, June 30, 1997	\$ 188,517
Additions	28,470
Deletions	-
Balance of equipment, June 30, 1998	<u>\$ 216,987</u>

4. CHANGES IN LONG-TERM DEBT

The following is a summary of debt transactions of the Concordia Clerk of Court for the year ended June 30, 1998.

Balance due at June 30, 1997	\$ 27,876
Funds borrowed	-
Principal paid	<u>(12,000)</u>
Balance due at June 30, 1998	<u>\$ 15,876</u>

Capital leases and bank notes at June 30, 1998 are comprised of the following:

\$20,881 demand note dated June 5, 1997,
 due May 5, 2000, interest imputed at
 5.25%

\$ 20,881

The annual requirements to amortize all debt outstanding as of June 30, 1998 including interest payments of \$1,703 are as follows:

Year ended <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$ 12,000	\$ 1,200	\$ 13,200
2000	<u>12,876</u>	<u>618</u>	<u>13,494</u>
	<u>\$ 24,876</u>	<u>\$ 1,818</u>	<u>\$ 26,694</u>

5. PENSION PLAN

Substantially all employees of the Concordia Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, a multiple-employer, public employee retirement system controlled and administered by a separate board of trustees.

All regular employees earning at least \$200 per month who are under the age of 65 at the time of original employment are required to participate in the system. Employees who retire at or after age 55 with at least 15 years of credited service are entitled to a retirement benefit, payable monthly for monthly for life, equal to 5 per cent of their final-average salary for each year of credited service, not to exceed 500 percent of their final-average

**CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998**

5. PENSION PLAN - CONTINUED

salary. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at 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 by state statute.

Contributions to the System include one-fourth of two per cent of CAS taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:203, the employer's 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. Members are required to contribute 8.25% of their annual covered salary and the Concordia Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.54 of annual covered payroll. The Concordia Parish Clerk of Court's contributions for the years ending June 30, 1998 and 1997 were \$23,498 and \$20,810, respectively, equal to the required contributions for each year.

The Louisiana Clerks of Court Association issues a publicly available Actuarial Valuation and requests supplementary information. That information may be obtained by writing to Louisiana Clerks of Court Association, 10748 Brickhouse, Suite B-1, Baton Rouge, LA 70810 or by calling 804-293-1282.

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Agency Funds:				
Advance Request	\$ 180,251	\$ 300,485	\$ 289,028	\$ 391,708
Registry of Court	148,829	183,820	38,374	394,305
Total	<u>\$ 329,080</u>	<u>\$ 484,305</u>	<u>\$ 327,402</u>	<u>\$ 886,013</u>

FEDERAL SALARY FUND

To account for reserves traditionally associated with governments which are NOT required to be accounted for in another fund.

CONCORDIA PARISH CLERK OF COURT
GENERAL FUND BALANCE SHEET

BALANCE SHEET
JUNE 30, 1999

With Comparative Totals for June 30, 1998

	<u>June 30,</u> <u>1999</u>	<u>June 30,</u> <u>1998</u>
ASSETS		
Cash	\$ 47,846	\$ 90,403
Accounts receivable	<u>22,827</u>	<u>9,878</u>
TOTAL ASSETS	<u>70,673</u>	<u>100,281</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	10,599	18,287
Accrued compensated absences	3,840	3,840
Accrued payroll	<u>14,127</u>	<u>12,190</u>
Total Liabilities	<u>28,566</u>	<u>34,317</u>
Fund balance—unreserved—undesignated	42,107	65,964
TOTAL LIABILITIES & Fund balances	<u>\$ 70,673</u>	<u>\$ 100,281</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH FLEET OF CARS
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND OTHERS IN FUND
BALANCE - BUDGET (ORAL BASIS) AND ACTUAL
Year Ended June 30, 1997
WITH Comparative Actual Amounts for Year
Ended June 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable Unfavorable	June 30, 1997 <u>Actual</u>
Revenues:				
Civil suits and succession	\$ 100,000	\$ 170,870	\$ (70,870)	\$ 188,870
Criminal fees	23,000	11,817	(11,183)	20,770
Filing and recordings	100,000	184,785	(84,785)	187,380
General revenues	50,000	29,802	20,198	28,120
Donation fees	-	288	(288)	554
Total income	<u>400,000</u>	<u>497,624</u>	<u>(97,624)</u>	<u>421,820</u>
Expenditures:				
General government	400,000	388,900	11,100	388,410
Capital outlay	1,000	28,470	(27,470)	48,480
Total expenditures	<u>401,000</u>	<u>417,370</u>	<u>16,370</u>	<u>436,890</u>
Excess of revenues over expenditures	<u>99,000</u>	<u>(19,746)</u>	<u>118,746</u>	<u>(14,070)</u>
Other financing sources (uses):				
Operating transfers out	-	(14,281)	14,281	(14,000)
Loan proceeds	14,100	-	14,100	20,850
Total Other financing sources (uses)	<u>14,100</u>	<u>(14,281)</u>	<u>28,381</u>	<u>6,850</u>
Excess of revenues and other sources over expenditures and other uses	<u>14,100</u>	<u>(20,027)</u>	<u>34,327</u>	<u>5,220</u>
Fund balances, beginning	<u>71,802</u>	<u>71,802</u>	<u>-</u>	<u>88,810</u>
Fund balances, ending	<u>\$ 118,102</u>	<u>\$ 51,775</u>	<u>\$ 66,327</u>	<u>\$ 71,810</u>

The accompanying notes are an integral part of this statement.

**CONCORDIA PARISH CLERK OF COURT
GENERAL EXPENSE FUND**

**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)
YEAR ENDING JUNE 30, 1998
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR
ENDED JUNE 30, 1997**

	Budget	Actual	Variance Favorable (Unfavorable)	June 30, 1997 Actual
General Government:				
Salary - clerk of court	\$ 72,000	\$ 72,000	\$ 1885	\$ 42,000
Salaries - all others	178,300	200,912	(22,612)	178,150
Auto	12,700	12,100	600	2,824
Toward	5,000	4,622	1,800	5,000
Telephone	2,000	1,000	100	5,900
Insurance	42,100	37,714	7,386	42,000
Repairs and maintenance	-	7,712	(7,712)	20,000
Report training	500	99	400	40
Supplies	10,000	8,075	3,925	11,800
Miscellaneous	9,200	8,200	82	9,210
Fuel	10,000	14,100	(4,100)	12,000
Donor	1,000	2,700	70	1,000
Payroll taxes and retirement	28,000	24,282	2,427	20,000
Clerk expense	5,000	5,000	500	5,000
Bad debts	500	-	500	8,010
Total general government	<u>\$ 420,100</u>	<u>\$ 488,928</u>	<u>\$ 10,822</u>	<u>\$ 388,412</u>

The accompanying notes are an integral part of this statement.

DOCKET FUND

ADVANCE DEPOSIT FUND

The Advance Deposit Fund is used to account for costs received from plaintiffs in each ordinary suit as provided by Louisiana Revised Statute 13:042.

REGISTER OF COURT FUNDS

The Register of Court Fund is used to account for all moneys, checks, bonds, or orders, of any nature belonging to clerks, associates, sheriffs or persons unknown, when, for any purpose, and for benefit of such person(s) it is desired to keep properly safely, as provided by Louisiana Revised Statute 13:434.

CONCORDIA PARISH CLERK OF COURT
ASSET FUNDS

COMBINED BALANCE SHEET

JUNE 30, 1990

With Comparative Totals for June 30, 1987

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Totals</u>	
			<u>1990</u>	<u>1987</u>
<u>ASSETS</u>				
Cash	\$ 76,628	\$ 277,862	\$ 354,490	\$ 289,774
Cash-Time Deposits	<u>128,000</u>	<u>—</u>	<u>128,000</u>	<u>288,800</u>
Total Assets	<u>\$ 204,628</u>	<u>\$ 277,862</u>	<u>\$ 382,490</u>	<u>\$ 378,574</u>
<u>LIABILITIES</u>				
Unsettled Deposits	<u>\$ 228,858</u>	<u>\$ 277,862</u>	<u>\$ 506,720</u>	<u>\$ 328,774</u>

The accompanying notes are an integral part of this statement.

COMMERCIAL TRADING CLERS OF COUNTY
 MONEY FUND
 REVENUE DEPOSIT FUND

BALANCE SHEET

June 30, 1998

With Comparative Totals for June 30, 1997

	<u>June 30,</u> <u>1998</u>	<u>June 30,</u> <u>1997</u>
<u>ASSETS</u>		
Cash	\$ 78,418	\$ 43,251
Investments, at cost	<u>188,000</u>	<u>180,000</u>
TOTAL ASSETS	<u>266,418</u>	<u>223,251</u>
<u>LIABILITIES</u>		
Unsettled deposits	<u>223,000</u>	<u>200,000</u>

STATEMENT OF CHANGES IN DEPOSITS

Year Ended June 30, 1998

With Comparative Totals for June 30, 1997

Deposit balances at beginning of year	183,251	180,148
Additions:		
Deposits in civil suits	<u>221,000</u>	<u>203,251</u>
Total	<u>404,251</u>	<u>383,418</u>
Reductions:		
Fees transferred to general fund	266,804	178,000
Sheriff's fees	53,270	38,848
Settled in litigation	38,770	83,887
Other costs	<u>28,214</u>	<u>28,000</u>
Total reductions	<u>386,058</u>	<u>348,735</u>
Deposit balances at end of year	<u>\$ 218,193</u>	<u>\$ 183,251</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT
ASSETS FUND
BALANCE SHEET

June 30, 1997

With Comparative Totals for June 30, 1996

	<u>June 30,</u> <u>1997</u>	<u>June 30,</u> <u>1996</u>
<u>ASSETS</u>		
CASH	<u>\$ 377,880</u>	<u>\$ 386,523</u>
<u>LIABILITIES</u>		
Unsettled deposits	<u>377,880</u>	<u>386,523</u>

SCHEDULE OF CHANGES IN DEPOSIT BALANCES
Year Ended June 30, 1997

With Comparative Totals for June 30, 1996

Deposit balances at beginning of year	146,523	100,503
ADDITONS:		
Deposits by order of court and interest	<u>187,803</u>	<u>44,094</u>
Total	<u>334,326</u>	<u>144,597</u>
REDUCTIONS:		
Payments by order of court	<u>24,876</u>	<u>84</u>
Deposit balances at end of year	<u>\$ 377,850</u>	<u>\$ 144,513</u>

The accompanying notes are an integral part of this statement.

**OTHER REPORTS REQUIRED BY
GOVERNMENT ACQUISITION STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Governmental Accounting Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and payments, where applicable, compliance matters that could be material to the presented financial statements.

SWITZER, HOPKINS & MANGE
Certified Public Accountants

MEMPHIS OFFICE: 215
215 NORTH MAIN, 11th
FLOOR, SUITE 1100
MEMPHIS, TENNESSEE 38102

PHONE: (901) 525-1100

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

Honorable Clyde B. Webber, Jr.
Ouachata Parish Clerk of Court
MORNING, Louisiana

We have audited the accompanying general purpose financial statements of the Ouachata Parish Clerk of Court as of and for the year ended June 30, 1988, and have issued our report thereon dated November 3, 1988. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Clerk of Court's general purpose financial statements are free of material misstatement, we performed tests of the compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

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

Honorable Clyde R. Hodder, Jr.
Commodore Parish Clerk of Court
Page Two

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

Ferriday, Louisiana
November 3, 1998

Scotty, Stephen & George