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LEGISLATIVE AUDITOR

RED RIVER PARISH
CLERK OF COURT

FINANCIAL REPORT

YEAR ENDED JUNE 30, 1998

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 13 1999

Red River Parish Clerk of Court
Coushatta, Louisiana

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INDEPENDENT AUDITORS' REPORT

Judith W. Huckabay
Red River Parish Clerk of Court
Coushatta, Louisiana

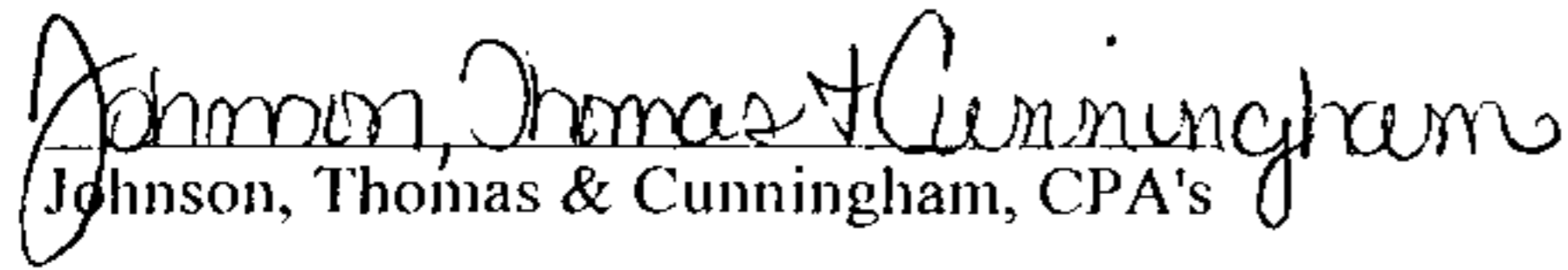
We have audited the accompanying general purpose financial statements of the Red River Parish Clerk of Court, as of and for the year ended June 30, 1998 as listed in the table of contents. These general purpose financial statements are the responsibility of the Clerk's management. Our responsibility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

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the U.S. General Accounting Office and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also 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 Red River Parish Clerk of Court, Coushatta, 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 accompanying financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis, and is not a required part of the financial statements of the Red River 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 our opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 29, 1998, on our consideration of the Red River Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and contracts.


Johnson, Thomas & Cunningham, CPA's

December 29, 1998
Natchitoches, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Red River Parish Clerk of Court
Coushatta, Louisiana

Combined Balance Sheet-All Fund Types and Account Group
June 30, 1998

	Governmental	Fiduciary Fund Types-Agency		Account Group	Totals	
	Fund Type General Fund	Advance Deposit Fund	Registry of Court Fund	General Fixed Assets	(Memorandum Only) 6-30-98 6-30-97	
<u>Assets</u>						
Cash	\$ 3,388	\$367,343	\$ 43,464	\$ 0	\$414,195	\$368,315
Investments-C/D's	6,603	85,000	211,799	0	303,402	90,531
Revenue Receivables	1,608	0	0	0	1,608	1,368
Due from Other Funds	30,962	0	0	0	30,962	20,735
Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,431</u>	<u>75,431</u>	<u>46,103</u>
Total Assets	<u>\$42,561</u>	<u>\$452,343</u>	<u>\$255,263</u>	<u>\$75,431</u>	<u>\$825,598</u>	<u>\$527,052</u>
<u>Liabilities & Fund Equity</u>						
<u>Liabilities-</u>						
Accounts Payable	\$ 7,288	\$ 0	\$ 0	\$ 0	\$ 7,288	\$ 2,456
Unsettled Deposits	0	421,381	255,263	0	676,644	426,490
Due to Other Funds	<u>0</u>	<u>30,962</u>	<u>0</u>	<u>0</u>	<u>30,962</u>	<u>20,735</u>
Total Liabilities	<u>\$ 7,288</u>	<u>\$452,343</u>	<u>\$255,263</u>	<u>\$ 0</u>	<u>\$714,894</u>	<u>\$449,681</u>
<u>Fund Equity-</u>						
Investment in General						
Fixed Assets	\$ 0	\$ 0	\$ 0	\$75,431	\$ 75,431	\$ 46,103
Fund Balance-						
Unreserved	<u>35,273</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,273</u>	<u>31,268</u>
Total Fund Equity	<u>\$35,273</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$75,431</u>	<u>\$110,704</u>	<u>\$ 77,371</u>
Total Liabilities & Fund Equity	<u>\$42,561</u>	<u>\$452,343</u>	<u>\$255,263</u>	<u>\$75,431</u>	<u>\$825,598</u>	<u>\$527,052</u>

See notes to financial statements.

Red River Parish Clerk of Court
Coushatta, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance-
Governmental Fund Type-General Fund
Year Ended June 30, 1998

REVENUES:	
Intergovernmental	\$ 26,755
Licenses & Permits	2,675
Charges for Services	122,040
Miscellaneous	<u>25,674</u>
Total Revenues	\$177,144
EXPENDITURES:	
General Government	<u>173,139</u>
Excess of Revenues over Expenditures	\$ <u>4,005</u>
Fund Balance-Beginning of Year	\$ <u>31,268</u>
Fund Balance-End of Year	\$ <u>35,273</u>

See notes to financial statements.

Red River Parish Clerk of Court
Coushatta, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
General Fund
Year Ended June 30, 1998
With Comparative Amounts From Year Ended June 30, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental	\$ 26,755	\$ 26,755	\$ 0	\$ 0
Licenses & Permits	2,500	2,675	175	2,825
Charges for Services	120,500	122,040	1,540	131,953
Miscellaneous	<u>25,500</u>	<u>25,674</u>	<u>174</u>	<u>21,659</u>
Total Revenues	\$175,255	\$177,144	\$1,889	\$156,437
EXPENDITURES:				
General Government	<u>175,100</u>	<u>173,139</u>	<u>1,961</u>	<u>139,233</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 155	\$ 4,005	\$3,850	\$ 17,204
Fund Balance-Beginning of Year	<u>31,268</u>	<u>31,268</u>	<u>0</u>	<u>14,064</u>
Fund Balance-End of Year	\$ <u>31,423</u>	\$ <u>35,273</u>	\$ <u>3,850</u>	\$ <u>31,268</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Red River Parish Clerk of Court
Coushatta, Louisiana

Notes to Financial Statements
June 30, 1998

1. Summary of Significant Accounting Policies:

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

Basis of Presentation-

The accompanying general purpose financial statements of the Red River 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 standards-setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity-

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but 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. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be 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.

Primary Government-

The Clerk of Court operates under an elected form of government. As required by generally accepted accounting principles, these financial statements present the Clerk (the primary government). The Clerk has no component units.

A. Fund Accounting-

The Accounts of the Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity, and accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types as follows:

Red River Parish Clerk of Court
Coushatta, Louisiana

Notes to Financial Statements
June 30, 1998

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

Agency Funds - The Advance Deposit and Registry of Court funds are used to account for assets held as an agent for individuals and other parties. Agency funds are custodial in nature, assets equal liabilities, and do not involve measurement of results of operations.

B. Fixed Assets-

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental fund operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in the 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 Red River Parish Police Jury are not recorded within the General Fixed Assets Account Group of the Clerk. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

The Red River Parish Clerk of Court has no outstanding long-term obligations.

The General Fixed Assets Account Group is not a "fund". It is concerned only with measurement of financial position, and does not involve measurement of results of operations.

C. 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 measurement made, regardless of the measurement focus applied.

The records of the Clerk are maintained on the modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

Revenues-Recordings, cancellations, court attendance, criminal fees, mortgage certificates, notary fees, certified copies, etc., are recorded in the year in which they are earned. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

Red River Parish Clerk of Court
Coushatta, Louisiana

Notes to Financial Statements
June 30, 1998

Expenditures-Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Salaries are recognized when they occur. Office supplies are recognized when they are purchased. Capital outlays are recognized when the liability is incurred.

D. Budgetary Practices-

Prior to the beginning of each fiscal year, the Red River Parish Clerk of Court adopts a budget for the General Fund for the next fiscal year. A public hearing is held, and notice is published in the official journal. The budget is open for public inspection. Each budget amendment is also published in the official journal. All budgetary appropriations lapse at the end of the fiscal year. The budget presented in the financial statements was adopted on a basis consistent with generally accepted accounting principles.

E. Investments-

Investments are stated at cost which approximates market. The investments presented in these financial statements consist of certificates of deposit.

F. Total Columns on General Purpose Financial Statements-

Total Columns on the general purpose financial statements (combined statements-overview) are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in 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.

G. Vacation and Sick Leave-

Employees of the Red River Parish Clerk of Court do not accrue or "carry forward" vacation or sick leave pay from year to year. As such, there are no accruals made in either the General Fund or in a general long-term debt account group for these payments.

II. Comparative Data-

Comparative total data for the prior year had 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 (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Red River Parish Clerk of Court
Coushatta, Louisiana

Notes to Financial Statements
June 30, 1998

2. **Pension Plan:**

Plan Description. Substantially all employees of the Red River 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 and 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 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Red River Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.50 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 Red River 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 Red River Parish Clerk of Court's contributions to the System for the years ending June 30, 1998, 1997, and 1996, were \$9,380, \$8,962, and \$8,744, respectively, equal to the required contributions for each year.

3. **Leases:**

The Red River Parish Clerk of Court was not a part to any capital leases for the year ended June 30, 1998.

Red River Parish Clerk of Court
Coushatta, Louisiana

Notes to Financial Statements
June 30, 1998

4. General Fixed Assets:

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>7-1-97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-98</u>
General Fixed Assets:				
Equipment	\$46,103	\$29,328	\$0	\$75,431

5. Changes in Agency Funds:

A summary of changes in the Clerk's agency funds follows:

	<u>Advance</u> <u>Deposit</u> <u>Fund</u>	<u>Registry</u> <u>of</u> <u>Court Fund</u>
Deposit balances at beginning of year	\$379,831	\$ 46,659
Additions for year	129,144	208,604
Deductions for year	<u>87,594</u>	<u>0</u>
Deposit balances at end of year	\$421,381	\$255,263

6. Litigation:

The Red River Parish Clerk of Court was not a party in any litigation seeking damages for the year ended June 30, 1998.

7. Expenses Paid by the Parish Police Jury:

Certain expenses of the Clerk's office are paid by the Red River Parish Police Jury. In addition to furnishing the building where the Clerk's office is located, the Police Jury pays all utility bills, some insurance, and furnishes some of the equipment in the Clerk's office.

8. Related Party Transactions:

The Clerk's office had no related party transactions for the year ended June 30, 1998.

Red River Parish Clerk of Court
Coushatta, Louisiana

Notes to Financial Statements
June 30, 1998

9. Interfund Receivables/Payables:

The following is a summary of interfund receivables and payables for the year ended June 30, 1998:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$30,962	
Advance Deposit Fund		\$30,962

10. Cash and Cash Equivalents:

For reporting purposes, cash and cash equivalents include cash, demand deposits, and certificates of deposit. Under state law, the Clerk may deposit funds within a fiscal agent bank. Further, the Clerk may invest in time certificates of deposit of state banks organized under the laws of Louisiana, in savings accounts or shares of saving and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

At June 30, 1998, the Clerk has cash and cash equivalents totaling \$717,597. Cash and cash equivalents 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 bank.

These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the Clerk. The deposits at June 30, 1998, were secured as follows:

	<u>Cash</u>	<u>Certificates of Deposit</u>	<u>Total</u>
Carrying Amount on Balance Sheet	\$414,195	\$303,402	\$717,597
Bank Balances-			
a) Insured by FDIC or colla- teralized with securities held by the Clerk in the Clerk's name	\$414,195	\$303,402	\$717,597
b) Uncollateralized	_____0	_____0	_____0
Total Bank Balances	\$414,195	\$303,402	\$717,597

Red River Parish Clerk of Court
Coushatta, Louisiana

Notes to Financial Statements
June 30, 1998

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk that the fiscal agent has failed to pay deposited funds upon demand.

11. Excess Fund Balance:

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1998, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

12. Year 2000 Issues:

The Red River Clerk of Court operates with a manual system. Therefore, at June 30, 1998, there are no year 2000 issues to be addressed.

GENERAL FUND

To account for resources traditionally associated with governmental units, which are not required to be accounted for in another fund. This fund is usually called the "Salary Fund" by Clerks of Court.

Red River Parish Clerk of Court
Coushatta, Louisiana

General Fund
Balance Sheet
June 30, 1998

<u>Assets</u>	
Cash in Bank	\$ 3,363
Investments-C/D's	6,603
Petty Cash	25
Revenue Receivables	1,608
Due from Other Funds	<u>30,962</u>
Total Assets	\$42,561
<u>Liabilities & Fund Balance</u>	
Liabilities-	
Accounts Payable	\$ 7,287
Fund Balance-	
Unreserved-Undesignated	<u>35,274</u>
Total Liabilities & Fund Balance	\$42,561

See notes to financial statements.

Red River Parish Clerk of Court
Coushatta, Louisiana

General Fund
Statement of Revenues-Budget (GAAP Basis) and Actual
Year Ended June 30, 1998
With Comparative Amounts From Year Ended June 30, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental- Grant-State of La.	\$ 26,755	\$ 26,755	\$ 0	\$ 0
Licenses & Permits- Marriage Licenses	\$ 2,500	\$ 2,675	\$ 175	\$ 2,825
Charges for Services-				
Recording Fees	\$ 40,000	\$ 39,181	\$ (819)	\$ 57,121
Mortgage Certificates	4,000	3,840	(160)	3,160
Notary Fees	500	715	215	683
Cancellations	2,000	2,116	116	2,095
Certified Copies	5,500	7,160	1,660	9,325
Criminal Fees	13,500	14,062	562	8,936
Suits & Successions- Advance Deposit Fund	55,000	54,966	(34)	47,443
Qualifying Fees	0	0	0	3,190
Totals	\$120,500	\$122,040	\$1,540	\$131,953
Miscellaneous-				
Interest Income	\$ 14,500	\$ 14,235	\$ (265)	\$ 10,158
Miscellaneous	11,000	11,439	439	11,501
Totals	\$ 25,500	\$ 25,674	\$ 174	\$ 21,659
TOTAL REVENUES	\$175,255	\$177,144	\$1,899	\$156,437

See notes to financial statements.

Red River Parish Clerk of Court
Coushatta, Louisiana

General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual
Year Ended June 30, 1998
With Comparative Amounts From Year Ended June 30, 1997

	1998		Variance- Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
EXPENDITURES:				
General Government-				
Salaries	\$ 99,000	\$ 98,304	\$ 696	\$ 88,082
Clerk's Expense	6,000	6,430	(430)	4,372
Payroll Tax Expense	500	225	275	1,756
Retirement	9,500	9,380	120	9,733
Group Insurance	6,000	5,253	747	9,744
Office Expense	20,500	19,938	562	14,579
Auto Expense	1,500	1,266	234	1,446
Insurance & Bonds	100	150	(50)	4,200
Election Expense	2,000	1,800	200	1,800
Qualifying Fees	0	0	0	1,320
Marriage Licenses	1,000	1,065	(65)	1,054
Capital Expenditures	<u>29,000</u>	<u>29,328</u>	<u>(328)</u>	<u>1,147</u>
TOTAL EXPENDITURES	<u>\$175,100</u>	<u>\$173,139</u>	<u>\$1,961</u>	<u>\$139,233</u>

See notes to financial statements.

FIDUCIARY FUND TYPES

Agency Funds-

Advance Deposit Fund-as provided by Louisiana Revised Statute 13:842, this fund is used to account 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-as provided by Louisiana Revised Statute 13:842, this fund is used to account 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.

Red River Parish Clerk of Court
Coushatta, Louisiana

Fiduciary Fund Types-Agency Funds
Combining Balance Sheet
June 30, 1998

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Totals 6-30-98</u>
<u>Assets</u>			
Cash-Checking Accounts	\$367,343	\$ 43,464	\$410,807
Investments-C/D's	<u>85,000</u>	<u>211,799</u>	<u>296,799</u>
Total Assets	<u>\$452,343</u>	<u>\$255,263</u>	<u>\$707,606</u>
<u>Liabilities</u>			
Unsettled Deposits	\$421,381	\$255,263	\$676,644
Due to Other Funds	<u>30,962</u>	<u>0</u>	<u>30,962</u>
Total Liabilities	<u>\$452,343</u>	<u>\$255,263</u>	<u>\$707,606</u>

See notes to financial statements.

Red River Parish Clerk of Court
Coushatta, Louisiana

Fiduciary Fund Types-Agency Funds
Advance Deposit Fund
Schedule of Changes in Deposit Balances
Year Ended June 30, 1998

	<u>6-30-98</u>
Deposit Balances at Beginning of Year	\$379,831
Additions:	
Suits & Successions	<u>129,144</u>
Sub-Total	<u>\$508,975</u>
Deductions:	
Clerk's Costs Paid to General Fund	\$ 54,966
Settlements to Litigants	12,854
Sheriff's Fees	9,932
Court Reporters	0
Witness Fees	0
Attorneys, Curators, Notary	125
Judge's Fund	5,436
Jurors	41
Other Costs	<u>4,240</u>
Total Deductions	<u>\$ 87,594</u>
Deposit Balance at End of Year	<u>\$421,381</u>

See notes to financial statements.

Red River Parish Clerk of Court
Coushatta, Louisiana

Fiduciary Fund Types-Agency Funds
Registry of Court Fund
Schedule of Changes in Deposit Balances
Year Ended June 30, 1998

	<u>6-30-98</u>
Deposit Balances at Beginning of Year	\$ <u>46,659</u>
Additions:	
Suits & Successions	\$ <u>208,604</u>
Deductions:	
Disbursements to Litigants	\$ <u> 0</u>
Deposit Balance at End of Year	\$ <u>255,263</u>

See notes to financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for general fixed assets owned by the Clerk of Court, and used in the governmental fund operations.

Red River Parish Clerk of Court
Coushatta, Louisiana

General Fixed Assets Account Group
Statement of General Fixed Assets
June 30, 1998

General Fixed Assets, at cost:	
Land	\$ 0
Buildings	0
Equipment	<u>75,431</u>
Total General Fixed Assets	<u>\$75,431</u>
Investment in General Fixed Assets	<u>\$75,431</u>

See notes to financial statements.

Red River Parish Clerk of Court
Coushatta, Louisiana

General Fixed Assets Account Group
Statement of Changes in General Fixed Assets
Year Ended June 30, 1998

	Balance <u>7-1-97</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6-30-98</u>
General Fixed Assets:				
Land	\$ 0	\$ 0	\$0	\$ 0
Buildings	0	0	0	0
Equipment	<u>46,103</u>	<u>29,328</u>	<u>0</u>	<u>75,431</u>
Total General Fixed Assets	<u>\$46,103</u>	<u>\$29,328</u>	<u>\$0</u>	<u>\$75,431</u>
Investment in General Fixed Assets	<u>\$46,103</u>	<u>\$29,328</u>	<u>\$0</u>	<u>\$75,431</u>

See notes to financial statements.

COMPLIANCE AND INTERNAL CONTROL

Johnson, Thomas & Cunningham

Certified Public Accountants

Exhibit G

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Eddie G. Johnson, C.P.A. - A Professional Corporation (1968-1998)

Mark D. Thomas, C.P.A. - A Professional Corporation

Roger M. Cunningham, C.P.A. - A Professional Corporation

*321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447*

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

Judith W. Huckabay
Red River Parish Clerk of Court
Coushatta, Louisiana

We have audited the general purpose financial statements of the Red River Parish Clerk of Court as of and for the year ended June 30, 1998, and have issued our report thereon dated December 29, 1998. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*.

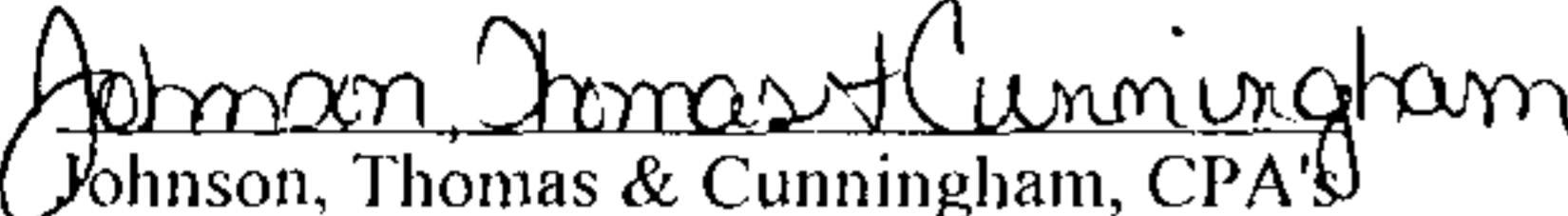
Compliance

As part of obtaining reasonable assurance about whether the Red River Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its 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 Red River Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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 to be material weaknesses.

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


Johnson, Thomas & Cunningham, CPAs

December 29, 1998
Natchitoches, Louisiana