

CONCORDIA PARISH CLERK OF COURT
1000 PINE STREET
MONROE, LA 70502
504-281-1234

CONCORDIA PARISH CLERK OF COURT

**General Purpose Financial Statements
With Independent Auditors' Report
As of and for the Year Ended June 30, 1999
With Supplemental Information Schedules**

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 10-13-99

**CONCORDIA PARISH CLERK OF COURT
YEAR ENDED JUNE 30, 1999
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SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA
H. MYLES HOPKINS, CPA
SUSAN L. MANGE, CPA
ROXANNE B. JAMES, CPA

JOHN M. JONES, CPA 1921 - 1983

INDEPENDENT AUDITORS' REPORT

**The Honorable Clyde R. Webber, 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, 1999, and 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. 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 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 presentations. 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, 1999, 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 August 27, 1999 on our consideration of the Concordia Parish Clerk of Court's internal control structure and on its compliance with laws and regulations.

**Ferriday, Louisiana
August 27, 1999**

Switzer, Hopkins & Mange

CONCORDIA PARISH CLERK OF COURT

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1999

	<u>Governmental Fund Type</u>		Fiduciary Fund Type	<u>Account Groups</u>		<u>Totals</u>	
	General Fund	Debt Service Fund		General Fixed Assets	General Long-Term Debt	(Memorandum Only) June 30, 1999	June 30, 1998
ASSETS AND OTHER DEBITS							
Cash:							
Demand deposits	\$ 97,561	\$ -	\$ 371,164	\$ -	\$ 468,725	\$ 421,312	
Time deposits	-	-	151,946	-	151,946	150,000	
Receivables:							
Fees receivable	16,416	-	-	-	16,416	11,907	
General fixed assets (Note 3)	-	-	-	416,961	416,961	412,987	
Amount to be provided for retirement of general long-term debt	-	-	-	-	12,687	25,684	
Total assets	<u>113,977</u>	<u>-</u>	<u>523,110</u>	<u>416,961</u>	<u>1,066,735</u>	<u>1,021,890</u>	
LIABILITIES, FUND EQUITY AND OTHER CREDITS							
Liabilities:							
Accounts payable	11,338	-	-	-	11,338	10,199	
Accrued compensated absences	2,940	-	-	-	2,940	3,540	
Accrued payroll	16,118	-	-	-	16,118	14,225	
Unsettled deposits	-	-	523,110	-	523,110	503,468	
Notes payable (Note 4)	-	-	-	12,687	12,687	25,684	
Total liabilities	<u>30,396</u>	<u>-</u>	<u>523,110</u>	<u>12,687</u>	<u>566,193</u>	<u>557,116</u>	
Fund Equity and other credits:							
Investment in general fixed assets	-	-	-	416,961	416,961	412,987	
Unreserved	83,581	-	-	-	83,581	51,787	
Total fund equity	<u>83,581</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,542</u>	<u>464,774</u>	
Total liabilities and fund equity	<u>\$ 113,977</u>	<u>\$ -</u>	<u>\$ 523,110</u>	<u>\$ 416,961</u>	<u>\$ 1,006,735</u>	<u>\$ 1,021,890</u>	

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**
YEAR ENDED JUNE 30, 1999
With Comparative Totals for June 30, 1998

	General Salary	Debt Service	Totals (Memorandum Only)	
			1999	1998
Revenues:				
Civil suits and successions	\$ 173,290	\$ -	\$ 173,290	\$ 170,970
Criminal fees	34,371	-	34,371	11,819
Filings and recordings	194,136	-	194,136	184,785
General revenue	25,470	-	25,470	39,802
Election fees	437	-	437	248
Total revenues	<u>427,704</u>	<u>-</u>	<u>427,704</u>	<u>407,624</u>
Expenditures:				
General government	377,645	-	377,645	384,928
Capital outlay	3,974	-	3,974	28,470
Debt service -				
Principal retirement	-	12,998	12,998	12,190
Interest	-	1,293	1,293	2,101
Total expenditures	<u>381,619</u>	<u>14,291</u>	<u>395,910</u>	<u>427,689</u>
Excess of revenues (under) expenditures	<u>46,085</u>	<u>(14,291)</u>	<u>31,794</u>	<u>(20,065)</u>
Other financing sources (uses):				
Operating transfers in (out)	(14,291)	-	(14,291)	-
Loan proceeds	-	14,291	14,291	-
Total other financing sources (uses)	<u>(14,291)</u>	<u>14,291</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	31,794	-	31,794	(20,065)
Fund balances, beginning	<u>51,787</u>	<u>-</u>	<u>51,787</u>	<u>71,852</u>
Fund balances, ending	<u>\$ 83,581</u>	<u>\$ -</u>	<u>\$ 83,581</u>	<u>\$ 51,787</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL - GENERAL AND DEBT SERVICE FUND TYPES
 YEAR ENDED JUNE 30, 1999

	General Fund			Debt Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Civil suits and successions	\$ 171,000	\$ 173,290	\$ 2,290	\$ -	\$ -	\$ -
Criminal fees	12,000	34,371	22,371	-	-	-
Filings and recordings	185,600	194,136	8,536	-	-	-
General revenue	40,000	25,470	(14,530)	-	-	-
Election fees	250	437	187	-	-	-
Total revenues	408,850	427,704	18,854	-	-	-
Expenditures:						
General government	382,001	377,645	4,356	-	-	-
Capital outlay	2,000	3,974	(1,974)	-	-	-
Debt Service -						
Principal retirement	-	-	-	12,998	12,998	-
Interest expense	-	-	-	1,293	1,293	-
Total expenditures	384,001	381,619	2,382	14,291	14,291	-
Excess of revenues over (under) expenditures	24,849	46,085	21,236	(14,291)	(14,291)	-
Other financing sources (uses)						
Operating transfers in (out)	(14,291)	(14,291)	-	14,291	14,291	-
Excess of revenues and other sources over expenditures and other uses	10,558	31,794	21,236	-	-	-
Fund balances, beginning	51,787	51,787	-	-	-	-
Fund balances, ending	\$ 62,345	\$ 83,581	\$ 21,236	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

**CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

INTRODUCTION

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 conveyance, 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 Concordia 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 governmental reporting entity and component units that be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Clerk of Court includes all funds, account groups, activities, et cetera, 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 new expendable available financial resources.

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:

**CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

GOVERNMENTAL FUNDS

General – Salary fund

The Salary 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.*

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, et cetera. 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.*

E. ENCUMBRANCES

The Concordia Clerk of Court does not use encumbrance accounting.

**CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

F. BUDGET PRACTICES

The proposed budget for the 1999 fiscal year was made available for public inspection at the clerk's office on June 15, 1998. 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 15, 1998. 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.

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 expected 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 measurement of financial position and are not involved with measurement of results of operations.

I. COMPENSATED ABSENCES

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

Employees of the clerk's office earn from 5 to 15 working days of annual leave each year depending on length of service. Vacation is non-cumulative.

Each employee is allowed 10 days of sick leave per calendar year with pay. Sick leave is non-cumulative.

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

Each female employee is authorized 6 weeks of maternity leave with pay.

The cost of leave taken is recognized as current year expenditure when taken. The cost of accrued absences at June 30, 1999 is \$2,940.

**CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

J. TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned 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, 1999, the clerk of court has cash and cash equivalents book balances totaling \$620,671 as follows:

Petty cash	\$ 150
Demand deposit	225,685
Money market accounts	<u>394,836</u>
Total	<u>\$ 620,671</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, 1999, the clerk has \$638,962 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and the balance by pledged securities held by the custodial banks in the name of the fiscal agent banks.

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance due at June 30, 1998	\$ 412,987
Additions	3,974
Deletions	<u>-</u>
Balance of equipment, June 30, 1999	<u>\$ 416,961</u>

**CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

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, 1999.

Balance due at June 30, 1998	\$ 25,684
Funds borrowed	-
Principal paid	<u>(12,997)</u>
Balance due at June 30, 1999	<u>\$ 12,687</u>

Capital leases and bank notes at June 30, 1999 are comprised of the following:

\$38,851 demand note dated June 5, 1997, due May 5, 1000, interest imputed at 6.5%.	\$ 12,687
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The annual requirements to amortize all debt outstanding as of June 30, 1999 is as follows:

Year Ended <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 12,687	\$ 416	\$ 13,103

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 \$100 per month 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% of their final-average salary for each year of credited service, not to exceed 100% 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 provided death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the 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 11:103, the employer's contributions are determined

**CONCORDIA PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

5. PENSION PLAN-CONTINUED

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 11.5% of annual covered payroll. The Concordia Parish Clerk of court's contributions for the years ending June 30, 1999 and 1998 were \$21,496 and \$25,229 respectively, equal to the required contributions of each year.

The Louisiana Clerks of Court Association issues a publicly available Actuarial Valuation and required supplementary information. That information may be obtained by writing to Louisiana Clerks of Court Association, 11745 Bricksome, Suite B-1, Baton Rouge, LA 70816 or by calling (504) 293-1162.

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 Deposit	\$ 255,618	\$ 313,373	\$ 297,729	\$ 241,262
Registry of Court	<u>277,850</u>	<u>32,629</u>	<u>28,631</u>	<u>281,848</u>
Total	<u>\$ 503,468</u>	<u>\$ 346,002</u>	<u>\$ 326,360</u>	<u>\$ 523,100</u>

7. THE YEAR 2000 ISSUE

The Year 2000 is a result of shortcomings in many electronic data processing systems and other equipment that may adversely affect operations in the year 1999 and beyond if date sensitive coding is not corrected. The Clerk of Court is aware of the year 2000 issue and is currently assessing all of its systems.

GENERAL SALARY FUND

**To account for resources traditionally associated with governments which
are not required to be accounted for in another fund.**

CONCORDIA PARISH CLERK OF COURT
GENERAL SALARY FUND

BALANCE SHEET

June 30, 1999

With Comparative Totals for June 30, 1998

	June 30, <u>1999</u>	June 30, <u>1998</u>
<u>ASSETS</u>		
Cash	\$ 97,561	\$ 67,884
Accounts receivable	<u>16,416</u>	<u>11,907</u>
Total assets	<u>113,977</u>	<u>79,751</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable	11,338	10,199
Accrued compensated absences	2,940	3,540
Accrued payroll	<u>16,118</u>	<u>14,225</u>
Total liabilities	<u>30,396</u>	<u>27,964</u>
Fund balance-unreserved-undesignated	<u>83,581</u>	<u>51,787</u>
Total liabilities & fund balances	<u>\$ 113,977</u>	<u>\$ 79,751</u>

The accompanying notes are an integral part of this statement.

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

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1999
With Comparative Actual Amounts for Year
Ended June 30, 1998**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>June 30, 1999 Actual</u>
Revenues:				
Civil suits and succession	\$ 171,000	\$ 173,290	\$ 2,290	\$ 170,970
Criminal fees	12,000	34,371	22,371	11,819
Filing and recordings	185,600	194,136	8,536	184,785
General revenues	40,000	25,470	(14,530)	39,802
Election fees	250	437	187	248
Total income	<u>408,850</u>	<u>427,704</u>	<u>18,854</u>	<u>407,624</u>
Expenditures:				
General government	382,001	377,645	4,356	384,928
Capital outlay	2,000	3,974	(1,974)	28,470
Total expenditures	<u>384,001</u>	<u>381,619</u>	<u>2,382</u>	<u>413,398</u>
Excess of revenues over expenditures	<u>24,849</u>	<u>46,085</u>	<u>21,236</u>	<u>(5,774)</u>
Other financing sources (uses):				
Other transfers out	<u>(14,291)</u>	<u>(14,291)</u>	<u>-</u>	<u>(14,291)</u>
Excess of revenues and other sources over expenditures and other uses	10,558	31,794	21,236	(20,065)
Fund balances, beginning	<u>51,787</u>	<u>51,787</u>	<u>-</u>	<u>71,852</u>
Fund balances, ending	<u>\$ 62,345</u>	<u>\$ 83,581</u>	<u>\$ 21,236</u>	<u>\$ 51,787</u>

The accompanying notes are an integral part of this statement.

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

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)

Year Ended June 30, 1999

**With Comparative Actual Amounts for Year
Ended June 30, 1998**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>June 30, 1999 Actual</u>
General Government:				
Salary - Clerk of Court	\$ 75,057	\$ 75,057	\$ -	\$ 72,805
Salaries - all others	178,899	179,243	(344)	180,913
Auto	10,700	9,633	1,067	11,105
Travel	6,000	5,254	746	4,632
Telephone	7,000	7,614	(614)	7,020
Insurance	38,200	34,932	3,268	37,715
Repairs and maintenance	1,700	1,482	218	7,712
Deputy training	300	487	(187)	70
Supplies	12,000	10,037	1,963	8,071
Miscellaneous	7,060	6,329	731	9,198
Rent	11,500	11,858	(358)	14,168
Dues	1,785	2,573	(788)	1,780
Payroll taxes and retirement	25,700	28,465	(2,765)	24,361
Clerk expense	6,000	4,681	1,319	5,378
Bad debts	100	-	100	-
Total general government	<u>\$ 382,001</u>	<u>\$ 377,645</u>	<u>\$ 4,356</u>	<u>\$ 384,928</u>

The accompanying notes are an integral part of this statement.

AGENCY 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 13:842.

REGISTRY OF COURT FUNDS

The Registry of court Fund is used to account for all monies, stock, bonds, et cetera, of any nature belonging to minors, interdicts, absentees or persons unknown, when for any purpose, and for benefit of such person(s) it is desired to keep property safely, as provided by Louisiana Revised Statute 13:474.

**CONCORDIA PARISH CLERK OF COURT
AGENCY FUNDS**

COMBINING BALANCE SHEET

June 30, 1999

With Comparative Totals for June 30, 1998

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Totals</u>	
			<u>1999</u>	<u>1998</u>
<u>ASSETS</u>				
Cash	\$ 89,317	\$ 281,847	\$ 371,164	\$ 353,468
Investments	<u>151,946</u>	<u>-</u>	<u>151,946</u>	<u>150,000</u>
Total Assets	<u>241,263</u>	<u>281,847</u>	<u>523,110</u>	<u>503,468</u>
<u>LIABILITIES</u>				
Unsettled Deposits	<u>\$ 241,263</u>	<u>\$ 281,847</u>	<u>\$ 523,110</u>	<u>\$ 503,468</u>

The accompanying notes are an integral part of this statement.

**CONCORDIA PARISH CLERK OF COURT
AGENCY FUND
ADVANCE DEPOSIT FUND**

BALANCE SHEET

June 30, 1999

With Comparative Totals for June 30, 1998

	June 30, 1999	June 30, 1998
<u>ASSETS</u>		
Cash	\$ 89,317	\$ 75,618
Investments, at cost	151,946	150,000
Total assets	<u>241,263</u>	<u>225,618</u>
<u>LIABILITIES</u>		
Unsettled deposits	<u>241,263</u>	<u>225,618</u>

SCHEDULE OF CHANGES IN DEPOSITS

Year Ended June 30, 1999

With comparative Totals for June 30, 1998

Deposit balances at beginning of year	225,618	183,251
Additions:		
Deposits in civil suits	313,374	301,605
Total	<u>538,992</u>	<u>484,856</u>
Reductions:		
Fees transferred to general fund	164,907	166,984
Sheriff's fees	27,066	23,270
Settled to litigants	72,923	39,770
Other costs	32,833	29,214
Total reductions	<u>297,729</u>	<u>259,238</u>
Deposit balances at end of year	<u>\$ 241,263</u>	<u>\$ 225,618</u>

The accompanying notes are an integral part of this statement.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure, and compliance with laws and regulations required by Government Auditing 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 presents, where applicable, compliance matters that would be material to the presented financial statements.

SWITZER, HOPKINS & MANGE
Certified Public Accountants

DENNIS R. SWITZER, CPA
H. MYLES HOPKINS, CPA
SUSAN L. MANGE, CPA
ROXANNE B. JAMES, CPA
JOHN M. JONES, CPA 1921 - 1983

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

**Honorable Clyde R. Webber, Jr.
Concordia Parish Clerk of Court
Vidalia, Louisiana**

We have audited the accompanying general purpose financial statements of Concordia Parish Clerk of Court as of and for the year ended June 30, 1999, and have issued our report thereon dated August 27, 1999. We have 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 Concordia Parish Clerk of Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non compliance 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 object 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 Concordia 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

Honorable Clyde R. Webber, Jr.
Concordia Parish Clerk of Court
Page Two

functions. We noted no matters involving the internal control over financial reporting and its operation that we consider being material weaknesses.

This report is intended for the information and use of management of the district 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
August 27, 1999

Switzer, Hopkins & Mange

**Schedule of Findings and Questioned Costs
Year Ended June 30, 1999**

Summary of Audit Results

- 1. The auditor's report expresses an unqualified opinion on the General Purpose Financial Statements.**

No reportable conditions are disclosed in this report.

No instances of noncompliance with laws and regulations are disclosed in the report.