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CONCORDIA PARISH CLERK OF COURT

General Purpose Financial Statements  
With Independent Auditors' Report  
As of and for the Year Ended June 30, 1997  
With Supplemental Information Schedule

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

Original Date APR 23 1998

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DOMINGUEZ PARISH CLERK OF COURT  
 YEAR ENDED JUNE 30, 1997  
TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1
Combined balance sheet - all fund types and account groups	2
Statement of revenues, expenditures and changes in fund balances - all governmental fund types	3
Statement of revenues, expenditures and changes in fund balances - budget (SRAP funds) and actual-general and debt service fund types	4
NOTES TO financial statements	5-19
General Salary Fund	11
Balance sheet	12
Statement of revenues, expenditures and changes in fund balances - budget and actual	13
Statement of expenditures compared to budget	14
Agency Fund	15
Combining balance sheet	16
Advance deposit fund - balance sheet	17
Advance deposit fund - schedule of changes in deposits	17
Registry of court fund - balance sheet	18
Registry of court fund - schedule of changes in deposit balances	18
Other reports required by Government Auditing Standards	19
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL, DEFICIENCIES RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	20-21
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	22

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INDEPENDENT AUDITORS' REPORT

The Honorable Clyde B. Hubbar, 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, 1997, 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 and generally accepted governmental auditing standards contained in the Comptroller Accounting Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit involves 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, 1997, 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 not 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 separate dated August 19, 1997 at Our Office, Vidalia, Louisiana, of the Concordia Parish Clerk of Court's internal control structure and on its compliance with laws and regulations.

MONROE, Louisiana  
August 19, 1997

*Switzer, Hopkins & Mange*

CENTROIA WATER CLERK OF COURT

COMPARATIVE BALANCE SHEET, AS FUND TYPE, FUNDAL ACCOUNT, FUND  
June 30, 1967

	Governmental			ACCOUNT-BUSINESS		Totals	
	Fund 1000		Fund Type	Fund Assets	Fund Liab.	Fund Bal.	Fund Li.
	Balance	Change					
<b>BALANCE AND OTHER DEBITS</b>							
<b>Cash:</b>							
Demand deposits	\$ 49,431	\$ -	\$ 49,431	\$ -	\$ -	\$ 49,431	\$ 49,431
Time deposits	-	-	768,300	-	-	768,300	768,300
<b>Investments:</b>							
Fund investments	9,716	-	-	-	-	9,716	9,716
Interest flight insurance costs to be paid for retirement of general long term debt	-	-	-	184,500	-	184,500	184,500
Total assets	<u>59,147</u>	<u>-</u>	<u>557,731</u>	<u>184,500</u>	<u>0</u>	<u>741,837</u>	<u>904,153</u>
<b>LIABILITIES, FUND ASSETS AND OTHER CREDIT</b>							
<b>LIABILITIES:</b>							
Accounts payable	75,207	-	-	-	-	75,207	75,207
Accrued compensated absences	2,816	-	-	-	-	2,816	2,816
Accrued payroll	48,556	-	-	-	-	48,556	48,556
Unexpended deposits	-	-	129,714	-	-	129,714	129,714
Notes payable (1966-67)	-	-	-	-	37,800	37,800	37,800
Total Liabilities	<u>126,579</u>	<u>-</u>	<u>129,714</u>	<u>-</u>	<u>37,800</u>	<u>192,089</u>	<u>294,103</u>
<b>Fund Assets and Other Credits:</b>							
Encumbrances to 6/30/67	-	-	-	184,500	-	184,500	184,500
Fund assets	75,862	-	-	-	-	75,862	75,862
Unexpended State Tax	21,862	-	-	184,500	-	206,362	206,362
Total Fund Equity	<u>97,724</u>	<u>-</u>	<u>-</u>	<u>184,500</u>	<u>-</u>	<u>282,224</u>	<u>282,224</u>
<b>Total Liabilities and</b>							
<b>Fund Equity</b>	<u>\$ 224,303</u>	<u>\$ -</u>	<u>\$ 287,428</u>	<u>\$ 184,500</u>	<u>\$ 37,800</u>	<u>\$ 744,328</u>	<u>\$ 904,153</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 APPROPRIATIONS--FUND TYPES  
 YEAR ENDED JUNE 30, 1967  
 With Comparative Totals For June 30, 1966

	General Salary	Bond Service	Totals	
			(Amounts in Dollars) 1967	(1966)
<b>Revenues:</b>				
Civil sales and successions	\$ 188,995	\$ -	\$ 188,995	\$ 188,161
Criminal fees	28,778	-	28,778	14,064
Filing and recordings	187,382	-	187,382	189,098
General revenues	24,125	-	24,125	34,487
Slitting fees	588	-	588	2,482
Total income	<u>429,868</u>	<u>-</u>	<u>429,868</u>	<u>368,302</u>
<b>Expenditures:</b>				
General operations	388,412	-	388,412	365,067
Capital outlay	40,470	-	40,470	-
Legal services	-	26,288	26,288	28,108
Principal retirement	-	270	270	2,187
Interest	-	270	270	-
Total expenditures	<u>428,882</u>	<u>26,558</u>	<u>455,440</u>	<u>395,362</u>
Excess of revenues over (under) expenditures	<u>(7,014)</u>	<u>(26,558)</u>	<u>(33,572)</u>	<u>(27,060)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	26,808	26,808	27,827
Operating transfers out	(28,831)	-	(28,831)	(22,827)
Loan proceeds	28,831	-	28,831	-
Total other financing sources (uses)	<u>28,831</u>	<u>26,808</u>	<u>55,639</u>	<u>5,000</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>2,117</u>	<u>-</u>	<u>2,117</u>	<u>28,000</u>
Fund balances, beginning	<u>85,816</u>	<u>-</u>	<u>85,816</u>	<u>82,827</u>
Fund balances, ending	<u>\$ 87,933</u>	<u>\$ -</u>	<u>\$ 87,933</u>	<u>\$ 110,827</u>

The accompanying notes are an integral part of this statement.

MINNESOTA FISCAL YEAR OF 1967

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 GENERAL AND SPECIAL FUNDS YEAR  
 ENDING JUNE 30, 1967

	General Fund			Other Special Funds		
	Budget	Actual	Percentage	Budget	Actual	Percentage
<b>Revenues:</b>						
Gifts and miscellaneous	\$ 170,000	\$ 188,890	\$ 111.1%	\$ -	\$ -	\$ -
Interest fees	10,000	20,770	207.7%	-	-	-
Filing and recordings	100,000	107,380	107.4%	-	-	-
General revenue	50,000	26,124	52.2%	-	-	-
Special tax	1,000	52	5.2%	-	-	-
Total income	<u>\$ 331,000</u>	<u>\$ 343,716</u>	<u>103.8%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>						
General government	182,184	188,117	103.3%	-	-	-
Capital outlay	2,000	10,430	521.5%	-	-	-
Other services	-	-	-	16,200	16,184	100.5%
Personal retirement benefits	-	-	-	200	170	85.0%
Total expend funds	<u>\$ 184,184</u>	<u>\$ 208,717</u>	<u>113.3%</u>	<u>\$ 16,400</u>	<u>\$ 16,354</u>	<u>100.3%</u>
Transfers of resources over						
Under's expenditure	<u>16,816</u>	<u>17,004</u>	<u>101.1%</u>	<u>20,000</u>	<u>18,000</u>	<u>90.0%</u>
<b>Other financing sources (used):</b>						
Operating transfers in	-	-	-	20,000	20,000	100.0%
Operating transfers out	-	(10,000)	(100.0%)	-	-	-
Loan proceeds	-	10,000	100.0%	-	-	-
Total other financing	<u>---</u>	<u>\$ 10,000</u>	<u>100.0%</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>100.0%</u>
<b>Balance of revenues and other</b>						
<b>sources over expenditures</b>	<u>\$ 146,816</u>	<u>\$ 135,000</u>	<u>92.0%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund balances, beginning</b>	<u>10,000</u>	<u>10,000</u>	<u>100.0%</u>	<u>---</u>	<u>---</u>	<u>---</u>
<b>Fund balances, ending</b>	<u>\$ 156,816</u>	<u>\$ 145,000</u>	<u>92.5%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

COCCODIA PARISH CLERK OF COURT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

**INTRODUCTION**

As provided by Article V, Section 20 of the Louisiana Constitution of 1874, the clerk of court serves as the non-official 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.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Coccodia 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 2300 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 is included within the reporting entity. For financial reporting purposes, in accordance with GASB Codification Section 2300, 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 salaries, 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 net expendable available financial resources.

COLUMBIA PARISH CLERK OF COURT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1987

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 13:181, 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, at courts, Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**2. 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 bases applied. The governmental funds are accounted for using a form of modified 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, 1997

**E. BUDGET PRACTICES**

The proposed budget for the 1996 fiscal year was made available for public inspection at the clerk's office on June 15, 1996. The proposed budget, prepared on the cash basis of accounting, was published in the official journal 10 days prior to the public hearing. The budget hearing was held at the clerk's office on June 19, 1996. 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 Clerks Office 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, unless they are 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 maintenance 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 5 to 15 working days of annual leave each year depending on length of service. Vacation is non-cumulative.

Each employee is allowed 15 days of sick leave per calendar year with pay. Sick leave is non-cumulative.

CONCORDIA PARISH CLERK OF COURT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

**I. COMPARATIVE AGREEMENT - CONTINUED**

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

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

The cost of leave taken is recognized as a current year expenditure when taken. The cost of accrued absence at June 30, 1997 is \$2,840.

**J. TOTAL COLUMNS ON STATEMENTS**

Total columns on the statements are captioned Memorandum Only to indicate that they are provided 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.

**3. CASH AND CASH EQUIVALENTS**

At June 30, 1997, the clerk of court has cash and cash equivalents bank balances totaling \$422,224 as follows:

petty cash	\$ 500
Federal deposits	174,813
Money market accounts	247,911
Total	<u>\$ 422,224</u>

These deposits are stated at cost, which approximates market. Under State law, these deposits must be covered by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the clerk has \$422,048 in deposits collateralized bank balances. These deposits are covered from risk by \$200,000 of Federal deposit insurance and the balance is pledged securities held by the custodial bank in the name of the fiscal agent bank.

CONCORDIA PARISH CLERK OF COURT  
NOTES TO THE FINANCIAL STATEMENTS  
As of and for the year ended June 30, 1997

3. CHANGES IN GENERAL FUND ASSETS

A summary of changes in General Fund assets follows:

Balance of equipment, June 30, 1996	\$ 248,897
Deletions	
Additions	<u>60,420</u>
Balance of equipment, June 30, 1997	<u>\$ 309,317</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, 1997:

Balance due at June 30, 1996	\$ 25,261
Paras Incurred	28,881
Principal paid	<u>100,222</u>
Balance due at June 30, 1997	<u>\$ 53,920</u>

Capital leases and bank notes at June 30, 1997 are comprised of the following:

\$28,651 demand note dated June 5, 1997,  
due May 5, 2000, interest computed at  
5.7% \$ 23,676

The annual requirements to amortize all debt outstanding as of June 30, 1997 including interest payments of \$4,884 are as follows:

<u>Year ended</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$ 12,188	\$ 2,182	\$ 14,370
1999	12,085	1,287	13,372
2000	12,687	428	13,115
	<u>\$ 37,960</u>	<u>\$ 3,897</u>	<u>\$ 41,857</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 \$1000 per month who are under the age of 48 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 monthly for life, equal to 1 per cent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average

CONCORDIA PARISH CLERK OF COURT  
 REPORT TO THE FINANCIAL COMMITTEE  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 1993

3. 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 one per cent of the leave 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 Statutes 11:603, 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 11.9% of annual covered payroll. The Concordia Parish Clerk of Court's contributions for the years ending June 30, 1992 and 1993 were \$29,418 and \$31,874, respectively. Equal to the reported contributions for each year.

The Louisiana Clerks of Court Association issues a publicly available Actuarial Valuation and requests supplementary information. This information may be obtained by writing to Louisiana Clerks of Court Association, 11340 Brickman, Suite B-1, Baton Rouge, LA 70810 or by calling 504-383-1165.

4. CHANGES IN ASSETS FROM BALANCE

A summary of changes in equity fund assets during 1993 is as follows:

	Unsettled Deposits at Beginning of Year	Additions	Deductions	Unsettled Deposits at End of Year
Agency Funds				
Advance Deposit	\$ 291,145	\$ 200,390	\$ 200,188	\$ 291,347
Registry of Court	201,523	44,288	74	245,737
Total	<u>\$ 492,668</u>	<u>\$ 244,678</u>	<u>\$ 200,262</u>	<u>\$ 537,083</u>

GENERAL RELAY 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 BALANCE SHEET

BALANCE SHEET  
JUNE 30, 1997

With Comparative Totals for June 30, 1996

<u>ASSETS</u>	<u>June 30, 1997</u>	<u>June 30, 1996</u>
Cash		
Accounts receivable	\$ 82,453	\$ 79,357
	<u>8,876</u>	<u>22,859</u>
Total assets	<u>100,428</u>	<u>102,216</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable		
Accrued compensated absences	19,509	10,504
Accrued payroll	3,543	3,543
Total liabilities	<u>23,052</u>	<u>14,047</u>
	<u>80,857</u>	<u>74,422</u>
Fund balance—unreserved—undesignated	<u>71,923</u>	<u>84,610</u>
TOTAL Liabilities & fund balances	<u>\$ 100,428</u>	<u>\$ 102,216</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT  
GENERAL FUNDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE - BUDGET (1990) ACTUAL AND ADJUSTED  
Year Ended June 30, 1991  
With Comparative Actual Amounts For Year  
Ended June 30, 1990

	Budget	Actual	Variance Favorable (Unfavorable)	June 30, 1990 Actual
<b>REVENUES:</b>				
Civil suits and execution	\$ 170,000	\$ 180,590	\$ 10,590	\$ 180,381
Criminal fees	15,000	20,770	5,770	20,810
Filing and recordings	100,000	987,300	887,300	100,000
General revenues	15,000	24,520	9,520	24,400
Election fees	1,000	804	(196)	1,000
Total revenues	<u>301,000</u>	<u>1,213,984</u>	<u>912,774</u>	<u>406,591</u>
<b>EXPENDITURES:</b>				
General government	200,100	200,412	312	185,810
Capital outlay	2,100	40,478	38,378	-
Total expenditures	<u>202,200</u>	<u>240,890</u>	<u>138,688</u>	<u>185,810</u>
Excess of revenues over expenditures	<u>98,800</u>	<u>973,094</u>	<u>774,086</u>	<u>220,781</u>
<b>Other financing sources (change):</b>				
Operating transfers out	-	(20,400)	(20,400)	(27,000)
Loan proceeds	-	20,000	20,000	-
Total other financing sources (change)	-	<u>19,600</u>	<u>19,600</u>	<u>(27,000)</u>
Excess of revenues and other sources over expenditures and other cash	<u>98,800</u>	<u>992,694</u>	<u>793,686</u>	<u>193,781</u>
Fund balances, beginning	<u>50,000</u>	<u>50,000</u>	-	<u>50,000</u>
Fund balances, ending	<u>\$ 148,800</u>	<u>\$ 1,042,694</u>	<u>\$ 893,686</u>	<u>\$ 243,781</u>

The accompanying notes are an integral part of this statement.

#### AGENCY FUNDS

##### ADVANCE DEPOSIT FUND

The Advance Deposit Fund is used to account for monies received from plaintiffs in each ordinary suit as provided by Louisiana Revised Statute 13:442.

##### REGISTRY OF COURT FUNDS

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



CONCORDIA PARISH (LEAS) OF SAINT  
 ANNE'S CHURCH

COMBINED BALANCE SHEET  
 JUNE 30, 1967

With Comparative Totals for June 30, 1966

	Advance deposits	Beginning of Year	Totals	
			1967	1966
<b>ASSETS</b>				
CASH	\$ 43,393	\$ 148,103	\$ 189,176	\$ 173,408
Cash-Time Deposits	<u>148,000</u>	-	<u>148,000</u>	<u>148,000</u>
Total Assets	<u>\$ 191,393</u>	<u>\$ 148,103</u>	<u>\$ 337,176</u>	<u>\$ 321,408</u>
<b>LIABILITIES</b>				
Reserve	\$ 183,381	\$ 148,823	\$ 332,204	\$ 320,466

This statement is prepared in accordance with the rules and regulations of the Internal Revenue Service.

CONCORDIA PARISH CLERGY BY CHECK  
 AGGREGATE FUND  
 SAVINGS DEPOSIT FUND

BALANCE SHEET  
 JUNE 30, 1957

With Comparative Totals for June 30, 1956

	June 30, 1957	June 30, 1956
<b>ASSETS</b>		
Cash		
Investments, at cost	\$ 43,283	\$ 81,548
Total assets	<u>148,088</u>	<u>180,000</u>
	<u>183,371</u>	<u>261,148</u>
<b>LIABILITIES</b>		
Faculties deposits		
	<u>183,371</u>	<u>261,148</u>

SCHEDULE OF DEPOSITS IN DEPOSITS

Year Ended June 30, 1957

With Comparative Totals for June 30, 1956

Deposits balances at beginning of year	181,148	278,718
<b>Additions:</b>		
Deposits in cash units		
Total	<u>281,791</u>	<u>438,479</u>
	<u>462,939</u>	<u>717,197</u>
<b>Reductions:</b>		
Payments transferred to general fund	179,810	162,632
Shareholder's fees	19,849	17,988
Settled on litigation	93,207	31,042
Other books	28,018	28,120
Total reductions	<u>300,884</u>	<u>240,782</u>
Deposits balances at end of year	<u>\$ 162,055</u>	<u>\$ 176,415</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH CLERK OF COURT  
 BONDY FUND  
 RECEIPTS OF COURT FUNDS

BALANCE SHEET  
 June 30, 1997

With Comparative Totals for June 30, 1996

	June 30, 1997	June 30, 1996
<u>ASSETS</u>		
Cash	\$ <u>149,323</u>	\$ <u>182,323</u>
<u>LIABILITIES</u>		
Unsettled deposits	<u>286,523</u>	<u>100,000</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	182,323	68,847
Additions:		
Deposits by order of court and interests	81,704	54,832
Total	<u>149,323</u>	<u>182,323</u>
Reductions:		
Payments by order of court	<u>95</u>	<u>95</u>
Deposit balances at end of year	\$ <u>286,523</u>	\$ <u>100,000</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 protocols, where applicable, compliance matters that would be material to the presented financial statements.

SWITZER, HOPKINS & MANGE  
Certified Public Accountants

SWITZER & HOPKINS, L.L.P.  
A LIMITED LIABILITY PARTNERSHIP  
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN ASSESSMENT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS SUBJECT TO CERTAIN OTHER MATTERS CONNECTED OR ASSOCIATED WITH  
GOVERNMENT ACQUISITION STATUSES

The Honorable Clyde S. Melrose, Jr.  
Concordia Parish Clerk of Court  
Vladimir, Louisiana

We have audited the general purpose financial statements of the Concordia Parish Clerk of Court, Vladimir, Louisiana for the year ended June 30, 1997, and have issued our report thereon dated August 19, 1997.

We have conducted our audit in accordance with generally accepted auditing standards. ~~Such standards~~ Auditing Standards issued by the Comptroller General of the United States. Those standards and GAO Circular 8-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Concordia Parish Clerk of Court, for the year ended June 30, 1997, we obtained an understanding of the internal control structure, with respect to the internal control structure, we obtained an understanding of the design of selected policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and risk to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The management of the Concordia Parish Clerk of Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the depicted benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal accounting control, errors or irregularities may occur and not be detected. Also, detection of any irregularities of the structure for future periods is subject to the risk that the procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

The Honorable Clyde R. Webster, Jr.  
Commercial Branch Bank of Ocala  
Vidalia, Louisiana  
Page Two

This report is intended for the information of the management and the Legislative  
Committee of the State of Louisiana. This restriction is not intended to limit the  
circulation of this report, which is a matter of public record.

Terrebonne, Louisiana  
August 15, 1967

*Switzer, Hopkins & Argo*

SWITZER, HOPKINS & MANGE  
Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON  
AN ASSESS OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PREPARED BY MANAGEMENT WITH  
GOVERNMENT AUDITING STANDARDS

The Honorable Clyde B. Meador, Jr.  
Concordia Parish Clerk of Court  
Vidalia, Louisiana

We have audited the general purpose financial statements of the Concordia Parish Clerk of Court, Vidalia, Louisiana, for the year ended June 30, 1997 and have issued our report thereon dated August 19, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. These standards and the Circular 8016 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Concordia Parish Clerk of Court, is the responsibility of the Concordia Parish Clerk of Court's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Concordia Parish Clerk of Court's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of the management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Monroe, Louisiana  
August 19, 1997

*Switzer, Hopkins & Mange*