

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

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RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1996
With Supplemental Information Schedules

HONORABLE RAMONA N. HAIRE
RICHLAND PARISH CLERK OF COURT

Rayville, Louisiana
Independent Auditor's Report,
June 30, 1996

In accordance with *Government Auditing Standards*, I have also issued reports dated September 19, 1996, on the Richland Parish Clerk of Court's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control structure.



West Monroe, Louisiana
September 19, 1996

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1996

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash and cash equivalents	\$142,032	\$210,071		\$352,103
Receivables	10,119			10,119
Due from other funds	2,039			2,039
Office furnishings and equipment			\$84,285	84,285
Deposit	425			425
TOTAL ASSETS	\$154,615	\$210,071	\$84,285	\$448,971
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$6,513			\$6,513
Payroll deductions payable	1,209			1,209
Unsettled deposits due to:				
General Fund		\$2,039		2,039
Others		208,032		208,032
Total Liabilities	7,722	210,071	NONE	217,793
Fund Equity:				
Investment in general fixed assets			\$84,285	84,285
Fund balance - unreserved - undesignated	146,893			146,893
Total Fund Equity	146,893	NONE	84,285	231,178
TOTAL LIABILITIES AND FUND EQUITY	\$154,615	\$210,071	\$84,285	\$448,971

The accompanying notes are an integral part of this statement.

Statement B

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Licenses and permits - marriage	\$2,400	\$2,338	(\$62)
Intergovernmental revenues - state funds - clerks supplemental compensation	9,000	9,000	
Fees, charges, and commissions for services:			
Court costs, fees, and charges	152,800	167,445	14,645
Fees for recording legal documents	112,000	131,050	19,050
Charges for copies	7,500	8,231	731
Use of money and property - interest earnings	6,000	8,477	2,477
Other revenue	1,000	919	(81)
Total revenues	<u>290,700</u>	<u>327,460</u>	<u>36,760</u>
EXPENDITURES			
Current:			
General government - judicial:			
Personal services and related benefits	270,900	254,682	16,218
Operating services	44,300	48,080	(3,780)
Materials and supplies	10,000	10,505	(505)
Travel and other charges	9,222	8,017	1,205
Capital outlay	9,000	4,058	4,942
Total expenditures	<u>343,422</u>	<u>325,342</u>	<u>18,080</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(52,722)	2,118	54,840
FUND BALANCE AT BEGINNING OF YEAR	<u>144,775</u>	<u>144,775</u>	
FUND BALANCE AT END OF YEAR	<u>\$92,053</u>	<u>\$146,893</u>	<u>\$54,840</u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 1996

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.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Richland Parish Police Jury is the financial reporting entity for Richland Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Richland Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides funds for equipment and furniture of the clerk of court's office, the clerk of court was determined to be a component unit of the Richland Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk of court are described as follows:

Governmental Fund - General Fund

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

Fiduciary Funds - Agency Funds

The Advance Deposit and Registry of Court agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. Approximately 24 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 76 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. There is no general long-term debt at June 30, 1996.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

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

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, recordings, cancellations, court attendance and criminal costs are treated as susceptible to accrual.

Expenditures

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

E. BUDGET PRACTICES

The proposed budget, prepared on the modified accrual basis of accounting, is made available for public inspection at the clerk of court's office during the month of June for comments from taxpayers. The proposed budget is then legally adopted by the clerk and amended during the year, as necessary. Budgets are established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1996, the clerk has cash (book balances) totaling \$352,103, as follows:

Time Deposits	\$50,891
Demand Deposits	301,162
Petty Cash	<u>50</u>
Total	<u>\$352,103</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Cash and cash equivalents (bank balance) at June 30, 1996, is \$362,670 and is fully secured by federal deposit insurance.

G. VACATION AND SICK LEAVE

All employees of the clerk of court's office earn two weeks of vacation per year after one year of service. Vacation leave cannot be accumulated and carried forward to succeeding years. Sick leave is granted on a case-by-case basis, at the discretion of the clerk.

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

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present 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.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

2. RECEIVABLES

The General Fund receivables of \$10,119 at June 30, 1996, are as follows:

Class of receivables:

Fees, charges, and commissions for services:

Certified copies	\$593
Court attendance	100
Recordings	7,246
Cancellations	86
Mortgage certificates	920
Notarial	18
Criminal fees	<u>1,156</u>
Total	<u><u>\$10,119</u></u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1995	\$80,227
Additions	4,058
Deletions	<u>NONE</u>
Balance at June 30, 1996	<u><u>\$84,285</u></u>

4. PENSION PLAN

Substantially all employees of the Richland 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

HONORABLE RAMONA N. HAIRE
RICHLAND PARISH CLERK OF COURT

Rayville, Louisiana
Independent Auditor's Report
on Compliance, etc.,
June 30, 1996

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

A handwritten signature in black ink, appearing to be 'C. Smith', written in a cursive style.

West Monroe, Louisiana
September 19, 1996



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Independent Auditor's Report

HONORABLE RAMONA N. HAIRE
RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

I have audited the general purpose financial statements of the Richland Parish Clerk of Court as of June 30, 1996, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Richland Parish Clerk of Court's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Richland Parish Clerk of Court as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Richland Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Richland Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5 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 Richland 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 Richland Parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1995, and 1994, were \$20,473, \$18,519, and \$14,857, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Richland Parish Clerk of Court provides certain health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's cost of premiums) as an expenditure when the monthly premiums are due, which was \$33,110 for the year ended June 30, 1996. Of that amount, \$2,566 was for retiree benefits.

6. CHANGES IN AGENCY FUND BALANCES

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

HONORABLE RAMONA N. HAIRE
RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Independent Auditor's Report
on Internal Control Structure,
June 30, 1996

In planning and performing my audit of the general purpose financial statements of the Richland Parish Clerk of Court for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

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



West Monroe, Louisiana
September 19, 1996

**Independent Auditor's Report
on Internal Control Structure**

HONORABLE RAMONA N. HAIRE
RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

I have audited the general purpose financial statements of the Richland Parish Clerk of Court as of June 30, 1996, and for the year in the then ended, and have issued my report thereon dated September 19, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Richland 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 expected 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 executed 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 internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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**Independent Auditor's Report on
Compliance With Laws, Regulations, and Contracts**

HONORABLE RAMONA N. HAIRE
RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

I have audited the general purpose financial statements of the Richland Parish Clerk of Court as of June 30, 1996, and for the year then ended, and have issued my report thereon dated September 19, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I 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, and contracts applicable to the Richland Parish Clerk of Court, is the responsibility of the Richland Parish Clerk of Court's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Richland Parish Clerk of Court's compliance with certain provisions of laws, regulations, and contracts. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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

The following independent auditor's reports on internal control structure and compliance with laws and regulations are presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in
Unsettled Deposits Due to Others
For the Year Ended June 30, 1996

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
UNSETTLED DEPOSITS AT JUNE 30, 1995	<u>\$102,531</u>	<u>\$89,346</u>	<u>\$191,877</u>
ADDITIONS			
Suits and successions	225,259	18,117	243,376
Interest earned on investments		<u>1,756</u>	<u>1,756</u>
Total additions	<u>225,259</u>	<u>19,873</u>	<u>245,132</u>
Total	<u>327,790</u>	<u>109,219</u>	<u>437,009</u>
REDUCTIONS			
Clerk's costs (transferred to General Fund)	115,574		115,574
Settlements to litigants		28,274	28,274
Appraisers, curators, keepers, etc.	3,987		3,987
Sheriff's fees	25,627		25,627
Other reductions	<u>55,515</u>		<u>55,515</u>
Total reductions	<u>200,703</u>	<u>28,274</u>	<u>228,977</u>
UNSETTLED DEPOSITS AT JUNE 30, 1996	<u>\$127,087</u>	<u>\$80,945</u>	<u>\$208,032</u>

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1996

	<u>ADVANCE DEPOSIT FUNDS</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	<u>\$129,126</u>	<u>\$80,945</u>	<u>\$210,071</u>
LIABILITIES			
Due to:			
General Fund	\$2,039		\$2,039
Others	<u>127,087</u>	<u>\$80,945</u>	<u>208,032</u>
TOTAL LIABILITIES	<u>\$129,126</u>	<u>\$80,945</u>	<u>\$210,071</u>

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1996

FIDUCIARY FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

SUPPLEMENTAL INFORMATION SCHEDULES

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Balance at July 1, 1995	\$102,531	\$89,346	\$191,877
Additions	225,259	19,873	245,132
Deletions	<u>(200,703)</u>	<u>(28,274)</u>	<u>(228,977)</u>
Balance at June 30, 1996	<u>\$127,087</u>	<u>\$80,945</u>	<u>\$208,032</u>

7. LITIGATION AND CLAIMS

The Richland Parish Clerk of Court is not involved in any litigation at June 30, 1996, nor is she aware of any unasserted claims.

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

The Richland Parish Clerk of Court's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Richland Parish Police Jury.