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BERNARD PARISH CLERK OF COURT
Baldwin, Louisiana
ANNUAL FINANCIAL REPORT
JUNE 30, 1966

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BERNARD PARISH
CLERK OF COURT

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.

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Release Date: _____

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John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable Ronald S. Nichols
Bossiergard Parish Clerk of Court
Bossier, Louisiana

I have audited the accompanying general purpose financial statements of the Bossiergard Parish Clerk of Court, a component unit of the Bossiergard Parish Police Jury, as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bossiergard Parish Clerk of Court 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 Bossiergard 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.

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated December 3, 1996 on my consideration of the Bossiergard Parish Clerk of Court's internal control structure and a report dated December 3, 1996 on its compliance with laws and regulations.

The Honorable Ronald L. Nichols
Beauregard Parish Clerk of Court
Bossier, Louisiana
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My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Beauregard 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.

John A. Winkler, CPA
Bossier, Louisiana
December 5, 1995

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

BRUNSWICK PARISH CLERK OF COURT

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
June 30, 1986

	GOVERNMENTAL FUND <u>TOTAL</u> GENERAL FUND
ASSETS	
Cash	\$ 302,529
Accounts receivables	
Proceedings	13,392
Cancellations	486
Mortgage certificates	1,488
Notarial fees	827
Court attendance	331
Prepaid expenses	3,714
Equipment	<u> </u>
Total assets	<u>\$ 324,237</u>
LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable	\$ 56,240
Unsettled deposits	<u> </u>
Total liabilities	<u>\$ 56,240</u>
Fund equity:	
Investment in general fixed assets	\$ ---
Fund balances:	
Unreserved - undesignated	<u>268,517</u>
Total fund equity	<u>\$ 268,517</u>
Total liabilities and fund equity	<u>\$ 324,237</u>

Statement A

FIDUCIARY FUND TYPE AGENCY FUNDS		ACCOUNT GROUP GENERAL FIXED ASSETS	TOTALS (MERGANDEN ONLY)
ADVANCE DEPOSIT FUNDS	INDEBTED BY COUNTY FUND.		
\$ 231,781	\$247,558	\$ ---	\$ 881,860
---	---	---	13,392
---	---	---	498
---	---	---	1,488
---	---	---	331
---	---	---	827
---	---	---	8,718
---	---	210,849	218,849
<u>\$ 231,781</u>	<u>\$247,558</u>	<u>\$210,849</u>	<u>\$1,118,957</u>
\$ ---	\$ ---	\$ ---	\$ 56,248
<u>231,781</u>	<u>247,558</u>	<u>---</u>	<u>628,311</u>
<u>\$ 231,781</u>	<u>\$247,558</u>	<u>\$---</u>	<u>\$ 628,311</u>
\$ ---	\$ ---	\$218,849	\$ 218,849
---	---	---	288,311
<u>\$ ---</u>	<u>\$ ---</u>	<u>\$218,849</u>	<u>\$ 479,386</u>
<u>\$ 231,781</u>	<u>\$247,558</u>	<u>\$218,849</u>	<u>\$1,118,957</u>

The accompanying notes are an integral part of this statement.

REMBERSHAW PARKING CLERK OF COURT

Statement B

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - GOVERNMENTAL
FUND TYPE - GENERAL FUND
Year Ended June 30, 1996

Revenues		
Recordings	\$	145,723
Cancellations		6,338
Mortgage certificates		17,494
Marriage licenses		7,877
Notarial fees		9,379
Suits and succession fees		159,821
Court attendance		3,880
Certified copies		33,343
Criminal costs		82,182
WCC certificates and filings		11,859
Interest earned		7,894
Clerk supplemental pay		8,759
Qualifying fees		1,381
Total revenues	\$	<u>474,221</u>
Expenditures		
Salaries	\$	46,740
Clerk of court		171,282
Deputies		8,369
Contract labor		8,349
Clerk's expense allowance		7,079
Clerk's supplemental compensation fund		33,473
Office supplies		4,697
Telephone		1,603
Accounting and auditing		
Employer's contributions for		
Group insurance		19,108
Pension fund		24,894
Unemployment tax		4,987
Travel and convention		1,331
Insurance and surety bond premiums		5,982
Voting machine custodian fees		2,189
State's share-marriage licenses		3,788
Auto expenditures		3,513
Clerks supplemental pay		8,827
Secretary of State		14,463
Capital outlay		87,343
Total expenditures	\$	<u>431,422</u>
Excess (deficiency) of revenues over expenditures	\$	42,799
Fund balance, beginning		<u>244,741</u>
Fund balance, ending	\$	<u>287,540</u>

The accompanying notes are an integral part of this statement.

HAUNTSBARD PARISH CLERK OF COURT

Statement C

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Year Ended June 30, 1996

	Budget	Actual	Variance Favorable- (Unfavorable)
Revenues			
Recordings	\$ 145,000	\$ 145,723	\$ 4,723
Cancellations	5,700	6,328	628
Mortgage certificates	14,500	17,494	2,994
Marriage licenses	7,600	7,927	327
Notarial fees	7,600	9,328	1,728
Suits and succession fees	189,000	189,821	7,821
Court attendance	3,100	3,850	(850)
Certified copies	32,000	33,243	1,243
Criminal costs	41,000	42,163	1,163
Interest earned	8,700	7,854	(846)
DCJ certificates and fillings	26,200	26,859	7,659
Clerk supplemental pay	8,000	6,760	(1,240)
Qualifying fees	1,528	1,281	(247)
Total revenues	\$ 438,528	\$ 474,223	\$ 35,695
Expenditures			
Salaries:			
Clerk of court	\$ 46,740	\$ 46,740	\$ ---
Deputies	172,000	171,283	717
Contract labor	5,600	5,360	240
Clerk's expense allowance	4,674	5,340	(674)
Clerk's supplemental compensation fund	6,500	7,878	(1,378)
Office supplies	53,500	51,473	2,027
Telephone	4,800	4,697	103
Accounting and auditing	3,000	1,400	1,600
Employer's contributions to:			
Group insurance	19,000	19,100	(100)
Pension fund	28,000	24,854	3,146
Unemployment tax	4,500	4,587	(87)
Travel and convention	2,800	1,220	1,580
Association dues	1,800	---	1,800
Insurance and surety bond premiums	6,800	5,862	938
Voting machine custodian fees	2,100	2,100	---
State's share-marriage licenses	3,500	3,700	(200)
Auto expenditures	3,800	3,613	187
Clerk's supplemental pay	9,800	8,927	(873)
Secretary of State	13,800	14,943	(1,143)
Capital outlay	128,850	87,243	41,607
Total expenditures	\$ 519,464	\$ 488,428	\$ 31,036

(Continued)

The accompanying notes are an integral part of this statement.

SEWERAGE FARMER CLERK OF COURT

Statement C

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET (GRAP BASIS) AND ACTUAL -
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Year Ended June 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable- (Unfavorable)
Excess (deficiency) of revenues over expenditures	\$ (83,964)	\$ 23,794	\$ 91,758
Fund balances, beginning	<u>244,743</u>	<u>244,743</u>	<u>---</u>
Fund balances, ending	\$ <u>178,779</u>	\$ <u>268,537</u>	\$ <u>91,758</u>

(Continued)

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH CLERK OF COURT
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
As of and for the year ended June 30, 1994

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 conveyances, 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 general purpose financial statements of the Beaurgard 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

As the governing authority of the parish, for reporting purposes, the Beaurgard Parish Police Jury is the financial reporting entity for Beaurgard 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.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Beaurgard Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. 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

The Honorable Ronald L. Nichols
Sergeant Parish Clerk of Court
DeBossier, Louisiana
Page 2

If these variances are not expected to be within 5% of total revenues or expenditures by year and an amended budget will be prepared.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, some of the reportable conditions described above is believed to be a material weakness.

These conditions were considered in determining the nature, timing, and extent of the audit tests applied in my audit of the June 30, 1996 general purpose financial statements, and this report does not affect my report on those general purpose financial statements dated December 5, 1996. I have not considered the internal control structure since the date of my report.

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

John A. Windham, CPA
DeBossier, Louisiana
December 5, 1996

BERNARD PARISH CLERK OF COURT
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

hardens on the police jury.

2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
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 of the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury, the clerk of court was determined to be a component unit of the Bernard 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.

C. FUND ACCOUNTING

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

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

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and accounts 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.

DEARBORN PARISH CLERK OF COURT
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Agency Funds

The Advance Deposit and Registry of Court Agency Funds account for assets held as an agent for others. Agency Funds are custodial in nature (assets equal liabilities) and do not involve management 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 component unit 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 -

These revenues are recognized when they become measurable and available as net current assets. Advance deposits and Registry of Court funds are considered measurable when collected by the clerk of court.

Expenditures -

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

E. BUDGET PRACTICES

The proposed budget for the 1996 fiscal year was made available for public inspection at the clerk's office on June 18, 1995. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal approximately ten days before the public hearing. The budget hearing was held at the clerk's office on June 23, 1995. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year-end.

BEAUREGARD PARISH CLERK OF COURT
Delcider, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Formal budget integration is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. ENCUMBRANCES

The Beaugregard Parish Clerk of Court does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS
AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the clerk of court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

H. INVENTORY

The Beaugregard Parish Clerk of Court does not maintain any inventory.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

BEAUREGARD PARISH CLERK OF COURT
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

J. VACATION AND SICK LEAVE

All employees of the clerk's office earn 5 to 15 days of vacation leave each year depending on length of service with the office. Vacation leave cannot be accumulated unless approved by the clerk of court.

At June 30, 1996, employees of the clerk of court had no accumulated and vested leave benefits required to be reported in accordance with generally accepted accounting principles.

K. LONG-TERM OBLIGATIONS

The Beaugard Parish Clerk of Court had no long-term obligations as of June 30, 1996.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

M. 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.

SEVEREYARD PARISH CLERK OF COURT
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. CASH AND CASH EQUIVALENTS

At June 30, 1998 the Clerk of Court has cash and cash equivalents (book balances) totaling \$681,860 as follows:

Petty cash	\$	100
Cash on hand		12,989
Interest-bearing Demand Deposits		351,843
Money market accounts		171,283
Time deposits		185,531
Demand deposits		<u>160,214</u>
Total	\$	<u>681,860</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. 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1998, the clerk of court has \$681,860 in deposits (collected bank balances). These deposits are secured from risk by \$687,848 of Federal deposit insurance and \$187,183 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 19:1329 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

BOSSIERE PARISH CLERK OF COURT
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. RECEIVABLES

The receivables of \$18,324 at June 30, 1996, are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>
Recordings	\$15,392
Cancellations	496
Mortgage certificates	1,488
Notarial fees	827
Court attendance	<u>321</u>
Total	\$18,524

4. CREDS IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 1995</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1996</u>
Equipment	\$ 156,177	\$ 82,068	\$ 14,384	\$ 223,861

5. PENSION PLAN

Plan Description - Substantially all employees of the Bossiere 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 15 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 80 percent of their final-average 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 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides

**BEAUREGARD PARISH CLERK OF COURT
Bossier, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PENSION PLAN (Continued)

death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Ericson Avenue, Suite 51, Baton Rouge, Louisiana 70816, or by calling (504) 379-1182.

Funding Policy - Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Beaurgard Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.92 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 Beaurgard 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 Beaurgard Parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1995, and 1994, were \$24,854, \$22,823, and \$19,238, respectively, equal to the required contributions for each year.

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits:

	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Agency Funds:				
Advance Deposit	\$ 106,869	\$ 328,456	\$ 185,484	\$ 231,781
Registry of Court	<u>311,288</u>	<u>284,006</u>	<u>127,741</u>	<u>387,653</u>
Total	<u>\$ 418,157</u>	<u>\$ 612,462</u>	<u>\$ 313,225</u>	<u>\$ 519,334</u>

HOWARD H. FRANKS, CLERK OF COURT
DeCade, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. EXCESS FUND BALANCE

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1996, there was \$11,428 due the parish treasurer for the amount that the General Fund's fund balance exceeded one-half of the revenues of the clerk's last year of his four-year term of office.

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

Certain operating expenditures of the clerk's office are paid by the parish police jury and are not included in the accompanying financial statements.

SUPPLEMENTAL INFORMATION SCHEDULE

FIDUCIARY FUNDS - 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 FUNDS

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:875, accounts for funds that have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

SENEGAMOND PARISH CLERK OF COURT

Schedule 1

FIDUCIARY FUND TYPE - ASSET FUNDS

SCHEDULE OF CHANGES IN DEPOSIT BALANCES BY FUNDS
Year Ended June 30, 1996

	Advance Deposit Fund	Registry of Court Fund	Total
Deposit balances at beginning of year	\$ 306,889	\$231,288	\$ 438,177
Additions:			
Deposits in civil suits	218,761	---	218,761
Deposits by order of court	---	227,847	227,847
Interest	1,855	6,355	8,210
Total additions	\$ 220,616	\$234,202	\$ 454,818
Reductions:			
Transfers to general fund	\$ 162,903	\$ ---	\$ 162,903
Sheriff's Fees:			
Senegamond Parish	27,801	---	27,801
Other parishes	11,703	---	11,703
Refunds	45,429	---	45,429
Judge's Supplemental and Compensation Fund	13,589	---	13,589
Other costs and fees	33,988	---	33,988
Payments by order of court	---	122,741	122,741
Total reductions	\$ 289,482	\$122,741	\$ 412,223
Deposit balances at end of year	\$ 311,781	\$242,560	\$ 554,341

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH "GOVERNMENT AUDITING STANDARDS"**

The Honorable Ronald L. Nichols
Bossierparish Parish Clerk of Court
Bossier, Louisiana

I have audited the general purpose financial statements of the Bossierparish Parish Clerk of Court as of and for the year ended June 30, 1998, and have issued my report thereon dated December 3, 1998.

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.

The management of the Bossierparish 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.

The Honorable Ronald L. Nichols
Bassacogard Parish Clerk of Court
Bossier, Louisiana
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In planning and performing my audit of the general purpose financial statements of the Bassacogard 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.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Bookkeeping

Findings:

Two deposits dated June 24, 1996 were not deposited until July 7, 1996, resulting in cash on hand at June 30, 1996 in the amount of \$11,009. Customer deposit cash account records were not updated regularly for interest added by the bank. Manual bank reconciliation of the advance deposit account does not match the computer generated bank reconciliation. The schedule of cash listed by individuals was not complete with some individuals balances left off. MMIA cash accounts in the advance deposit fund are not separated from the regular checking account on the bank reconciliation. The MMIA accounts are added to the regular checking account to arrive at total cash in the fund. The manual general ledger for the general fund was out of balance at June 30, 1996.

Recommendations:

I recommend making daily deposits for all cash coming into the clerk's office that day so as not to have cash left in the office overnight. Customer deposit cash account records should be updated monthly to account for the interest paid by the bank to the customer's accounts. Bank reconciliations should be done monthly for all accounts and the manual reconciliations matched to the computer generated statements. The listing of cash by individuals should be reconciled to the individual bank statements each month in order to maintain a total cash listing that agrees with bank balances. MHA accounts in the advance deposit fund should be kept separate from the regular checking account and all accounts reconciled separately on a monthly basis. The general ledger should be checked each month by running a tape on the balances in the ledger to assure that it stays in balance. Also a computerized general ledger system should be considered in order to process financial information and generate monthly financial reports.

Management's response:

The bank deposits are being made on a daily basis. The two deposits that were not timely made was an isolated instance due to an employee on vacation. The clerk will see that this does not happen again. The clerk will have the chief deputy or an appointee reconcile each individual's cash balance to the bank statements each month and also update the individual records to reflect the interest earned by that individual. Manual and computer generated bank reconciliations will be brought into line and kept reconciled on a monthly basis. The MHA accounts in the advance deposit fund will be kept separate from the regular checking account and reconciled each month. The clerk will have the chief deputy balance the general ledger each month. The clerk will also consider purchasing a general ledger software package that will produce monthly financial reports.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts 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.

The Honorable Ronald L. Nichols
Bossier Parish Clerk of Court
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My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Bossier Parish Clerk of Court and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

John A. Winkler, CPA
Bossier, Louisiana
December 5, 1998

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
"GOVERNMENT AUDITING STANDARDS"**

The Honorable Ronald L. Nichols
Beauregard Parish Clerk of Court
DeBossier, Louisiana

I have audited the general purpose financial statements of the Beauregard Parish Clerk of Court, as of and for the year ended June 30, 1996, and have issued my report thereon dated December 5, 1996.

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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Beauregard Parish Clerk of Court, is the responsibility of the Beauregard Parish Clerk of Court, management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Beauregard Parish Clerk of Court's compliance with certain provisions of laws, regulations, contracts, and grants. 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.

I noted certain immaterial instances of noncompliance that I have reported to the management of the Beauregard Parish Clerk of Court in a separate letter dated December 5, 1996.

The Honorable Ronald L. Nichols
Beauregard Parish Clerk of Court
De Ridder, Louisiana
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This report is intended for the information of the Beauregard Parish Clerk of Court, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

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De Ridder, Louisiana
December 5, 1996

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December 3, 1998

The Honorable Ronald L. Nichols
Bourgeois Parish Clerk of Court
Bellefleur, Louisiana

In planning and performing my audit of the general purpose financial statements of the Bourgeois Parish Clerk of Court, for the year ended June 30, 1998, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure. However, I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that in my judgment, could adversely affect the Bourgeois Parish Clerk of Court's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Other Comments and Recommendations:

Budget

Finding:

The audited budget variance was 154 for total expenditures of the general fund.

Recommendation:

I recommend that the budget be compared to actual figures more frequently and any discrepancies that would result in a variance of more than 5% of total revenues or expenditures be investigated. An audited budget should be prepared when these variances exist and will not be within 5% of total revenues and expenditures by year end.

Management's response:

The clerk will have the chief deputy compare budget and actual figures more frequently and notify him when the variance would exceed 5% of total revenues or expenditures.