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

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
June 30, 1999

With Supplemental Information Schedules

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

Release Date 4-11-2000

**VERNON R  
COON**  
LEGISLATIVE AUDITOR

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

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Two Years Ended**  
**June 30, 1999**  
**With Supplemental Information Schedules**

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BOSSIER PARISH CLERK OF COURT  
Bossier, Louisiana  
Contents, June 30, 1999

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## Independent Auditor's Report

HONORABLE JOAN CARRAWAY  
BOSSIER PARISH CLERK OF COURT  
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the Bossier Parish Clerk of Court, a component unit of the Bossier Parish Police Jury, as of June 30, 1999, and for the two years then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bossier 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. These 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 present fairly, in all material respects, the financial position of the Bossier Parish Clerk of Court, as of June 30, 1999, and the results of its operations for the two years 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 Bossier Parish Clerk of Court. Such information, except for the schedule on the year 2000 issue which is marked unaudited, 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.

VERNON R. COON  
MEMBER OF CERTIFIED  
PUBLIC ACCOUNTANTS

MEMBER OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS

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HONORABLE ELAN CARRAWAY  
BOSSIERE PARISH CLERK OF COURT  
Bossier, Louisiana  
Independent Auditor's Report,  
June 30, 1999

The year 2000 supplementary information on page 24 is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Year 2000 supplementary information. However, I did not audit the information and do not express an opinion on it. In addition, I do not provide assurance that the Bossier Parish Clerk of Court is or will be year 2000 compliant, that the Bossier Parish Clerk of Court's remediation efforts will be successful in whole or in part, or that parties with which the Bossier Parish Clerk of Court does business are or will become year 2000 compliant.

In accordance with Government Auditing Standards, I have also issued reports dated December 29, 1999, on the Bossier Parish Clerk of Court's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control.



West Monroe, Louisiana  
December 29, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**BOSSIER PARISH CLERK OF COURT**  
**Bossier, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Continued Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	SPECIALTY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FUNDS ASSETS	TOTAL MEMORANDUM (000.0)
<b>ASSETS</b>				
Cash and cash equivalents	\$975,488	\$1,042,950		\$2,018,438
Investments	388,490	128,000		516,490
Receivables	31,888	7,560		39,447
Office furnishings and equipment			\$388,219	388,219
<b>TOTAL ASSETS</b>	<u>\$1,325,846</u>	<u>\$1,178,519</u>	<u>\$388,219</u>	<u>\$2,892,584</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$6,141	\$1,348		\$7,489
Unsettled deposits due to others		1,174,170		1,174,170
<b>Total Liabilities</b>	<u>\$6,141</u>	<u>1,175,518</u>	<u>\$0.000</u>	<u>1,181,659</u>
<b>Fund Equity:</b>				
Investment in general fixed assets			\$388,219	388,219
Fund balance - unreserved - undesignated	1,308,705			1,308,705
<b>Total Fund Equity</b>	<u>1,308,705</u>	<u>NONE</u>	<u>388,219</u>	<u>1,696,924</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,315,846</u>	<u>\$1,175,519</u>	<u>\$388,219</u>	<u>\$2,892,584</u>

The accompanying notes are an integral part of this statement.

**BOSSIER PARISH CLERK OF COURT**  
 Baton, 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, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Licenses and permits - marriage	\$11,300	\$11,850	\$550
Fees, charges, and contributions for services:			
Court costs, fees, and charges	647,580	666,005	18,425
Fees for recording legal documents	668,664	688,830	20,166
Charges for certified copies	142,000	145,617	3,617
Use of money and property	61,523	59,028	(2,495)
Other revenues	992	477	(515)
Total revenues	<u>1,532,459</u>	<u>1,578,821</u>	<u>47,362</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Current:			
Personal services and related benefits	914,945	918,390	(3,454)
Operating services	88,760	102,194	(13,434)
Materials and supplies	134,630	98,946	37,684
Travel and other charges	6,539	6,539	
Capital outlay	80,469	81,241	(778)
Total expenditures	<u>1,225,343</u>	<u>1,185,410</u>	<u>42,933</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	304,107	394,412	90,305
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>915,303</u>	<u>915,303</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$1,219,410</u>	<u>\$1,309,715</u>	<u>\$90,305</u>

The accompanying notes are an integral part of this statement.



**BOSSIER PARISH CLERK OF COURT**  
**Bossier, 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, 1998**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
<b>REVENUES</b>			
Licenses and permits - marriage	\$11,680	\$11,772	\$92
Fees, charges, and commissions for services:			
Court costs, fees, and charges	541,523	559,708	18,178
Fees for recording legal documents	568,227	594,834	26,607
Charges for certified copies	112,879	114,829	2,180
Use of money and property	45,700	46,490	790
Other revenues	1,156	1,689	533
Total revenues	<u>1,280,065</u>	<u>1,329,343</u>	<u>49,278</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Current:			
Personal services and related benefits	884,879	890,830	(5,951)
Operating services	79,687	95,113	(15,426)
Materials and supplies	128,857	100,595	28,262
Travel and other charges	10,303	10,522	(219)
Capital outlay	7,733	7,733	-
Total expenditures	<u>1,118,459</u>	<u>1,104,803</u>	<u>13,656</u>
<b>EXCESS (Deficiency) OF REVENUES</b>			
<b>OVER EXPENDITURES</b>	161,604	224,542	55,348
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>692,531</u>	<u>692,531</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$854,135</u>	<u>\$917,073</u>	<u>\$55,248</u>

The accompanying notes are an integral part of this statement.

**BOSSIER PARISH CLERK OF COURT**  
Baton Rouge, Louisiana

Notes to the Financial Statements  
As of and For the Two Years Ended June 30, 1999

**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 Bossier Parish Police Jury is the financial reporting entity for Bossier 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 the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 establishes criteria for determining which component units should be considered part of the Bossier Parish Police Jury for financial reporting purposes. The basic criteria 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 burdens on the police jury.

**BOSSIER PARISH CLERK OF COURT**

Bossier, Louisiana

**Notes to the Financial Statements (Continued)**

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 the police jury maintains and operates the parish court house in which the clerk of court's office is located, the clerk of court was determined to be a component unit of the Bossier 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. FUNDS 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 related to certain governmental 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 are described as follows:

**BOSSIER PARISH CLERK OF COURT**  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

**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.

**Agency Funds**

The Advance Deposit and Registry of Court agency funds are used to account for assets held in an agency 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 recorded in the general fixed assets account group. Approximately 20 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 80 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. The clerk of court has no long-term debt at June 30, 1999.

**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

## **BOSSIERE PARISH CLERK OF COURT**

Baton Rouge, Louisiana

### **Notes to the Financial Statements (Continued)**

recognized when unacceptable 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, and other fees, charges, and commissions for services 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, criminal costs, and charges and commissions for services are treated as acceptable to accrual.

#### **Expenditures**

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

## **K. BUDGET PRACTICES**

A proposed budget, prepared on the modified accrual basis, is published at least ten days prior to a public hearing. The public hearing is held at the clerk'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.

Partial 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.

**BOSSIER PARISH CLERK OF COURT**

Bossier, Louisiana

**Notes to the Financial Statements (Continued)****F. CASH AND CASH EQUIVALENTS**

Under state law, the clerk of court 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 of court 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, 1999, the clerk has cash and cash equivalents (bank balances) totaling (Total) as follows:

Demand deposits	\$1,022,792
Petty cash	185
Time deposits	<u>895,341</u>
<b>Total</b>	<b><u>\$2,918,438</u></b>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be fully 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. The 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. Cash and cash equivalents (bank balances) at June 30, 1999, are secured as follows:

Bank balances	<u>\$2,123,257</u>
Federal deposit insurance	\$949,053
Pledged securities	<u>3,916,788</u>
<b>Total</b>	<b><u>\$2,965,808</u></b>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the clerk of court, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 29:1224 states that securities held by a third party shall be deemed to be held in the clerk's name.

**BOSSIER PARISH CLERK OF COURT**  
Baton Rouge, Louisiana  
Notes to the Financial Statements (Continued)

**I. INVESTMENTS**

Under state law, the clerk may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At June 30, 1999, the clerk had investments in LAMP totaling \$433,490, which is stated at cost and approximate market.

In accordance with GASH Codification ISO.165 the investment in LAMP at June 30, 1999, is not categorized in the three risk categories provided by GASH Codification ISO.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, U.S. government, or one of its agencies, institutions, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

**II. VACATION AND SICK LEAVE**

All employees of the clerk of court's office earn five days of non-cumulative vacation leave after one full year of service, and ten days of vacation leave each year thereafter. Employees are eligible for 12 days of non-cumulative sick leave annually, and up to six weeks of maternity leave. Employees are allowed up to six weeks leave for major surgery.

BOSSIERE PARISH CLERK OF COURT  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

I. RISK MANAGEMENT

The clerk of court is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering; automobile liability, medical payments, uninsured motorist, and collision; workers compensation; and surety bond-coverage for all employees. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. In addition to the above policies, the clerk also maintains an errors and omissions claim paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims have been filed on the policy during the past three years nor is the clerk aware of any unfilled claims.

J. TOTAL COLUMN ON THE  
BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. RECEIVABLES

The following is a summary of receivables at June 30, 1999:

	General Fund	Non Support
Class of receivables:		
Appropriation from State		\$7,500
Fees, charges, and commissions for services:		
Recordings	\$18,713	
Certified copies	\$4,429	
Court attendance	2,840	
Criminal fees	5,577	
Other	500	
Total	<u>\$31,869</u>	<u>\$7,500</u>



BOSSIER PARISH CLERK OF COURT  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1997	\$525,863
Additions:	
June 30, 1998	7,733
June 30, 1999	84,454
Deletions:	
June 30, 1998	NONB
June 30, 1999	<u>(29,820)</u>
Balance at June 30, 1999	<u>\$588,210</u>

For the year ended June 30, 1999, additions include \$22,389 and \$713, for items purchased by Bossier Parish Police Jury and the State of Louisiana, respectively.

4. PENSION PLAN

Substantially all employees of the Bossier Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing, multiple employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established 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 Brickstone Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (844) 293-1382.

**BOSSIER PARISH CLERK OF COURT**

Bossier, Louisiana

**Notes to the Financial Statements (Continued)**

Plan members are required by state statute to contribute 11.5 percent of their annual covered salary and the Bossier Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.9 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 Bossier Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:1025, 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 Bossier Parish Clerk of Court's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were \$70,560, \$63,703, and \$75,303, respectively, equal to the required contributions for each year.

**5. POST RETIREMENT BENEFITS**

The Bossier Parish Clerk of Court provides certain health care and life insurance benefits for retired employees. Substantially all of the clerk of court'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 premiums are due, which was \$56,508 for the year ended June 30, 1999, and \$102,211 for the year ended June 30, 1998. Of these amounts, \$12,879 and \$10,684 were for retiree benefits, respectively.

**6. CHANGES IN AGENCY FUND BALANCES**

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

	Advance Deposit Fund	Registry of Court Fund	New Support Fund	Total
Balance at July 1, 1997	\$509,747	\$259,413	NONE	\$769,160
Additions:				
June 30, 1998	901,245	190,865	55,096	1,097,346
June 30, 1999	1,318,362	317,990	67,632	1,904,184
Deletions:				
June 30, 1998	(828,957)	(145,344)	(5,006)	(989,517)
June 30, 1999	(1,211,583)	(243,473)	(54,492)	(1,609,567)
Balance at June 30, 1999	<u>\$682,604</u>	<u>\$478,431</u>	<u>\$13,135</u>	<u>\$1,174,170</u>

**BOSSIER PARISH CLERK OF COURT**

**Baton Rouge, Louisiana**

**Notes to the Financial Statements (Continued)**

**7. LITIGATION AND CLAIMS**

The Bossier Parish Clerk of Court is not involved in any litigation at June 30, 1999, nor is she aware of any unasserted claims.

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

The Bossier 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 Bossier Parish Police Jury.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**BOSSIERE PARISH CLERK OF COURT**  
Bossier, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Two Years Ended June 30, 1959

**RECIPIARY 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.

**NON SUPPORT FUND**

The Non Support Fund accounts for funds which have been received from the Louisiana Department of Social Services after judgment has been rendered in court litigation. The funds are disbursed to the appropriate bodies and others.

BOSSIER PARISH CLERK OF COURT  
Baton Rouge, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1999

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	NON SUPPORT FUND	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$537,604	\$478,431	\$6,915	\$1,022,950
Investments	125,000			125,000
Accounts receivable			7,569	7,569
<b>TOTAL ASSETS</b>	<u>\$662,604</u>	<u>\$478,431</u>	<u>\$14,484</u>	<u>\$1,155,519</u>
<b>LIABILITIES</b>				
Accounts payable			\$1,349	\$1,349
Due to others	<u>\$662,604</u>	<u>\$478,431</u>	<u>12,135</u>	<u>1,153,170</u>
<b>TOTAL LIABILITIES</b>	<u>\$662,604</u>	<u>\$478,431</u>	<u>\$14,484</u>	<u>\$1,155,519</u>

**BOSSIERE PARISH CLERK OF COURT**  
 Baton Rouge, Louisiana  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**

Combining Schedule of Changes in  
 Unsettled Deposits Due to Others  
 For the Year Ended June 30, 1999

	ADVANCE DEPOSIT FUND	BOSSIERE OF COURT FUND	NON SUPPORT FUND	TOTAL
<b>UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1998</b>	<u>\$276,025</u>	<u>\$263,514</u>	<u>\$62,686</u>	<u>\$602,225</u>
<b>ADDITIONS</b>				
Deposits - mints and accessories	1,318,962			1,318,962
Interest earned on investments		8,855		8,855
Appropriations from state			65,613	65,613
Other additions		<u>589,326</u>	<u>2,020</u>	<u>591,346</u>
Total additions	<u>1,318,962</u>	<u>598,181</u>	<u>67,633</u>	<u>1,984,776</u>
Total	<u>1,594,987</u>	<u>861,695</u>	<u>130,319</u>	<u>2,586,991</u>
<b>REDUCTIONS</b>				
Clerk's costs (transferred to General Fund)	599,624		47,237	646,861
Secretary of State fees	8,570			8,570
Settlements to litigants	302,120	345,473		647,593
Attorneys, coroners, and notarial fees	18,850			18,850
Witnesses, appraisers, interpreters, etc.	1,909			1,909
Sheriff's fees	188,425		7,660	196,085
Biographies' fees	2,116			2,116
Federal district fees	60,608			60,608
Other reductions	<u>25,151</u>			<u>25,151</u>
Total reductions	<u>1,311,883</u>	<u>345,473</u>	<u>54,897</u>	<u>1,712,253</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS, June 30, 1999</b>	<u>\$283,104</u>	<u>\$416,222</u>	<u>\$75,422</u>	<u>\$774,748</u>

**BOSSIER PARISH CLERK OF COURT**  
**Baton Rouge, Louisiana**  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**

Combining Schedule of Changes in  
 Unsettled Deposits Due to Others  
 For the Year Ended June 30, 1998

	ADVANCE DEPOSIT FUND	BONDNEY OF COURT FUND	NON SUPPORT FUND	TOTAL
<b>UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1997</b>	<u>\$209,747</u>	<u>\$259,411</u>	<u>NONE</u>	<u>\$469,158</u>
<b>ADDITIONS</b>				
Deposits - suits and successions	902,245			902,245
Interest earned on investments		7,390		7,390
Appropriations from state			4,896	4,896
Other additions		182,678	110	182,788
Total additions	<u>902,245</u>	<u>190,068</u>	<u>1,006</u>	<u>1,093,319</u>
Total	<u>1,111,992</u>	<u>449,479</u>	<u>1,006</u>	<u>1,562,477</u>
<b>REDUCTIONS</b>				
Clerk's costs (transferred to General Fund)	402,371		4,360	406,731
Secretary of State fees	8,800			8,800
Settlements to filigates	171,517	142,964		314,481
Attorneys, courtiers, and notarial fees	16,050			16,050
Witnesses, appraisers, keepers, etc.	6,294			6,294
Sherriff's fees	155,369		616	156,085
Stenographer's fees	3,154			3,154
Judicial District fees	58,327			58,327
Other reductions	8,255			8,255
Total reductions	<u>835,592</u>	<u>145,564</u>	<u>1,006</u>	<u>982,162</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS, June 30, 1998</b>	<u>\$276,400</u>	<u>\$303,914</u>	<u>NONE</u>	<u>\$580,314</u>



**BOSSIER PARISH CLERK OF COURT**  
Bossier, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
As of and For the Two Years Ended June 30, 1999

**YEAR 2000 ISSUE (Unaudited)**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Bossier Parish Clerk of Court has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the clerk's office. The clerk has identified the financial reporting system as requiring year 2000 remediation. All testing and validation of the system has been performed.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the clerk is or will be Year 2000 ready, that the clerk's remediation efforts will be successful in whole or part, or that parties with whom the clerk does business will be year 2000 ready.

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

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of Government Auditing Standards issued by the Comptroller General of the United States and the Louisiana Governmental Audit Code, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

**BOSSIER PARISH CLERK OF COURT**  
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the Bossier Parish Clerk of Court, a component unit of the Bossier Parish Police Jury, as of and for the two years ended June 30, 1999 and have issued my report thereon dated December 29, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Bossier Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, 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*.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Bossier Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that I consider to be material weaknesses.

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BOSSIER PARISH CLERK OF COURT  
Baton Rouge, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 1999

This report is intended solely for the information and use of the Bossier Parish Clerk of Court and management of the clerk's office and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana  
December 28, 1999

**BOSSIER PARISH CLERK OF COURT**  
Baton Rouge, Louisiana

**Schedule of Findings and Questioned Costs**  
For the Two Years Ended June 30, 1999

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Bossier Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of Bossier Parish Clerk of Court were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**BOSSIERE PARISH CLERK OF COURT**  
**BOSSIERE, LOUISIANA**

**Summary Schedule of Prior Audit Findings**  
**For the Two Years Ended June 30, 1999**

There were no audit findings reported in the audit for the two years ended June 30, 1999.