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

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
June 30, 1997
With Supplemental Information Schedules**

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

Release Date ~~JAN 07 1998~~ JAN 07 1998

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
June 30, 1997
With Supplemental Information Schedules

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Benton, Louisiana
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Independent Auditor's Report

HONORABLE JOAN CARRAWAY
BOSSIER PARISH CLERK OF COURT
Benton, 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, 1997, 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. 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 present fairly, in all material respects, the financial position of the Bossier Parish Clerk of Court, as of June 30, 1997, 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 has been subjected to the auditing procedures applied in

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HONORABLE JOAN CARRAWAY
BOSSIER PARISH CLERK OF COURT

Benton, Louisiana
Independent Auditor's Report,
June 30, 1997

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.

In accordance with *Government Auditing Standards*, I have also issued reports dated December 18, 1997, on the Bossier Parish Clerk of Court's; compliance with laws, regulations, and contracts; and my consideration of the agency's internal control structure.

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

West Monroe, Louisiana
December 18, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

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

Combined Balance Sheet, June 30, 1997

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash and cash equivalents	\$666,390	\$769,160		\$1,435,550
Receivables	33,412			33,412
Office furnishings and equipment			\$525,852	525,852
TOTAL ASSETS	<u>\$699,802</u>	<u>\$769,160</u>	<u>\$525,852</u>	<u>\$1,994,814</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$9,251			\$9,251
Unsettled deposits due to others		\$769,160		769,160
Total Liabilities	<u>9,251</u>	<u>769,160</u>	NONE	<u>778,411</u>
Fund Equity:				
Investment in general fixed assets			\$525,852	525,852
Fund balance - unreserved - undesignated	<u>690,551</u>			<u>690,551</u>
Total Fund Equity	<u>690,551</u>	NONE	<u>525,852</u>	<u>1,216,403</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$699,802</u>	<u>\$769,160</u>	<u>\$525,852</u>	<u>\$1,994,814</u>

The accompanying notes are an integral part of this statement.

BOSSIER PARISH CLERK OF COURT
Benton, 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, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Licenses and permits - marriage	\$10,659	\$11,841	\$1,182
Fees, charges, and commissions for services:			
Court costs, fees, and charges	511,690	523,914	12,224
Fees for recording legal documents	553,085	575,099	22,014
Charges for certified copies	98,134	98,141	7
Use of money and property	37,761	37,982	221
Other revenues	1,079	1,213	134
Total revenues	<u>1,212,408</u>	<u>1,248,190</u>	<u>35,782</u>
EXPENDITURES			
General government - judicial:			
Current:			
Personal services and related benefits	906,991	906,872	119
Operating services	76,925	60,995	15,930
Materials and supplies	119,961	128,382	(8,421)
Travel and other charges	9,469	8,671	798
Capital outlay	4,962	5,270	(308)
Total expenditures	<u>1,118,308</u>	<u>1,110,190</u>	<u>8,118</u>
EXCESS OF REVENUES OVER EXPENDITURES	94,100	138,000	43,900
FUND BALANCE AT BEGINNING OF YEAR	<u>543,795</u>	<u>552,551</u>	<u>8,756</u>
FUND BALANCE AT END OF YEAR	<u>\$637,895</u>	<u>\$690,551</u>	<u>\$52,656</u>

The accompanying notes are an integral part of this statement.

BOSSIER PARISH CLERK OF COURT
Benton, 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	\$11,984	\$12,173	\$189
Fees, charges, and commissions for services:			
Court costs, fees, and charges	459,173	464,001	4,828
Fees for recording legal documents	438,930	455,041	16,111
Charges for certified copies	113,893	115,789	1,896
Use of money and property	39,646	39,413	(233)
Other revenues	882	882	
Total revenues	<u>1,064,508</u>	<u>1,087,299</u>	<u>22,791</u>
EXPENDITURES			
General government - judicial:			
Current:			
Personal services and related benefits	809,215	808,215	1,000
Operating services	63,634	60,351	3,283
Materials and supplies	128,837	120,950	7,887
Travel and other charges	3,365	3,365	
Capital outlay	141,167	144,872	(3,705)
Intergovernmental	106,814	117,773	(10,959)
Total expenditures	<u>1,253,032</u>	<u>1,255,526</u>	<u>(2,494)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(188,524)	(168,227)	20,297
FUND BALANCE AT BEGINNING OF YEAR	<u>720,778</u>	<u>720,778</u>	
FUND BALANCE AT END OF YEAR	<u>\$532,254</u>	<u>\$552,551</u>	<u>\$20,297</u>

The accompanying notes are an integral part of this statement.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Notes to the Financial Statements
As of and For the Two Years Ended June 30, 1997

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

Benton, Louisiana

Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally 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 courthouse 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. 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 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 are described as follows:

BOSSIER PARISH CLERK OF COURT
Benton, 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 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 recorded in the general fixed assets account group. Approximately 22 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 78 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, 1997.

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

BOSSIER PARISH CLERK OF COURT
Benton, 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, 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 susceptible to accrual.

Expenditures

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

E. 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.

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

BOSSIER PARISH CLERK OF COURT
 Benton, 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, 1997, the clerk has cash and cash equivalents (book balances) totaling \$1,435,550 as follows:

Demand deposits	\$606,724
Petty cash	245
Time deposits	<u>828,581</u>
Total	<u>\$1,435,550</u>

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, 1997, are secured as follows:

Bank balances	<u>\$1,484,591</u>
Federal deposit insurance	\$711,978
Pledged securities	<u>2,276,658</u>
Total	<u>\$2,988,636</u>

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 39:1229 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 39:1224 states that securities held by a third party shall be deemed to be held in the clerk's name.

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

G. 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.

**H. 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 General Fund receivables of \$33,412 at June 30, 1997, are as follows:

Class of receivables:

Fees, charges, and commissions for services:

Court costs, fees, and charges	\$10,339
Fees for recording legal documents	20,415
Fees for certified copies of documents	<u>2,658</u>
Total	<u>\$33,412</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1995	\$455,426
Additions:	
June 30, 1996	151,913
June 30, 1997	7,869

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

Deletions:	
June 30, 1996	(\$81,941)
June 30, 1997	<u>(7,415)</u>
Balance at June 30, 1997	<u>\$525,852</u>

For the years ended June 30, 1996 and June 30, 1997, additions include \$7041 and \$2599, respectively, for items donated by Bossier Parish Police Jury.

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 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 11.0 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 11.0 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 11:103, 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 Bossier Parish Clerk of Court's

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

contributions to the System for the years ending June 30, 1997, 1996, and 1995, were \$75,513, \$71,259, and \$61,134, 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 \$114,015 for the year ended June 30, 1997, and \$86,124 for the year ended June 30, 1996. Of these amounts, \$3,892 and \$2,229 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	Total
Balance at July 1, 1995	\$429,904	\$427,664	\$857,568
Additions:			
June 30, 1996	742,208	927,322	1,669,530
June 30, 1997	818,209	1,904,438	2,722,647
Deletions:			
June 30, 1996	(714,113)	(668,798)	(1,382,911)
June 30, 1997	<u>(766,461)</u>	<u>(2,331,213)</u>	<u>(3,097,674)</u>
Balance at June 30, 1997	<u>\$509,747</u>	<u>\$259,413</u>	<u>\$769,160</u>

7. LITIGATION AND CLAIMS

The Bossier Parish Clerk of Court is not involved in any litigation at June 30, 1997, nor is she aware of any unasserted claims.

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

**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

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended June 30, 1997

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 judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

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

Combining Balance Sheet, June 30, 1997

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	<u>\$509,747</u>	<u>\$259,413</u>	<u>\$769,160</u>
LIABILITIES			
Unsettled deposits due to others	<u>\$509,747</u>	<u>\$259,413</u>	<u>\$769,160</u>

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

Combining Schedule of Changes in
Unsettled Deposits Due to Others
For the Year Ended June 30, 1997

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1996	<u>\$457,999</u>	<u>\$686,188</u>	<u>\$1,144,187</u>
ADDITIONS			
Deposits - suits and successions	818,209		818,209
Interest earned on investments		15,891	15,891
Other additions		<u>1,888,547</u>	<u>1,888,547</u>
Total additions	<u>818,209</u>	<u>1,904,438</u>	<u>2,722,647</u>
Total	<u>1,276,208</u>	<u>2,590,626</u>	<u>3,866,834</u>
REDUCTIONS			
Clerk's costs (transferred to General Fund)	378,138		378,138
Secretary of State fees	6,537		6,537
Settlements to litigants	147,408	2,331,213	2,478,621
Attorneys, curators, and notarial fees	16,950		16,950
Witnesses, appraisers, keepers, etc.	2,426		2,426
Sheriff's fees	141,924		141,924
Stenographer's fees	4,215		4,215
Judicial district fees	53,701		53,701
Other reductions	<u>15,162</u>		<u>15,162</u>
Total reductions	<u>766,461</u>	<u>2,331,213</u>	<u>3,097,674</u>
UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1997	<u>\$509,747</u>	<u>\$259,413</u>	<u>\$769,160</u>

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

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

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	TOTAL
UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1995	<u>\$429,904</u>	<u>\$427,664</u>	<u>\$857,568</u>
ADDITIONS			
Deposits - suits and successions	742,208		742,208
Interest earned on investments		13,603	13,603
Other additions		913,719	913,719
Total additions	<u>742,208</u>	<u>927,322</u>	<u>1,669,530</u>
Total	<u>1,172,112</u>	<u>1,354,986</u>	<u>2,527,098</u>
REDUCTIONS			
Clerk's costs (transferred to General Fund)	350,482		350,482
Secretary of State fees	7,685		7,685
Settlements to litigants	149,058	668,798	817,856
Attorneys, curators, and notarial fees	14,025		14,025
Witnesses, appraisers, keepers, etc.	2,064		2,064
Sheriff's fees	117,697		117,697
Stenographer's fees	3,632		3,632
Judicial district fees	50,914		50,914
Other reductions	18,556		18,556
Total reductions	<u>714,113</u>	<u>668,798</u>	<u>1,382,911</u>
UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1997	<u>\$457,999</u>	<u>\$686,188</u>	<u>\$1,144,187</u>

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

The following independent auditor's reports on compliance with laws, regulations, and contracts, and internal control structure 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.



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

HONORABLE JOAN CARRAWAY
BOSSIER PARISH CLERK OF COURT
Benton, 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, 1997, and for the two years then ended, and have issued my report thereon dated December 18, 1997.

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 Bossier Parish Clerk of Court, is the responsibility of the Bossier 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 Bossier 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*.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
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HONORABLE JOAN CARRAWAY
BOSSIER PARISH CLERK OF COURT
Benton, Louisiana
Independent Auditor's Report on
Compliance With Laws, Regulations, and Contracts
June 30, 1997

This report is intended for the use of management of the Bossier 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 'L. M. ...', written over a horizontal line.

West Monroe, Louisiana
December 18, 1997

HONORABLE JOAN CARRAWAY
BOSSIER PARISH CLERK OF COURT

Benton, Louisiana

Independent Auditor's Report on
Internal Control Structure,
June 30, 1997

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 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. 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 use of management of the Bossier 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
December 18, 1997