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BERNARD PARISH CLERK OF COURT
Delcider, Louisiana
ANNUAL FINANCIAL REPORT
JUNE 30, 1937

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INDEPENDENT AUDITOR'S REPORT

The Honorable Donald L. Nichols
Bouttegard Parish Clerk of Court
Bouttegard, Louisiana

I have audited the accompanying general purpose financial statements of the Bouttegard Parish Clerk of Court, a component unit of the Bouttegard Parish Police Jury, as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bouttegard 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 accounts 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 Bouttegard Parish Clerk of Court, as of June 30, 1997, 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 September 26, 1997 on my consideration of the Bouttegard Parish Clerk of Court's internal control structure and a report dated September 26, 1997 on its compliance with laws and regulations.

The Honorable Ronald E. Nichols
Beauregard Parish Clerk of Court
DeRidder, 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 supplemental information 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.

Jack H. Lindholm, CPA
DeRidder, Louisiana
September 24, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

BERNARD PARISH CLERK OF COURT

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
June 30, 1997

	GOVERNMENTAL FUND TYPE <u>GENERAL</u> <u>FUND</u>
ASSETS	
Cash and equivalents	\$ 348,676
Accounts receivable:	
Recordings	18,114
Cancellations	379
Mortgage certificates	1,264
Notarial fees	632
Court attendance	263
Suits and executions	3,021
Prepaid expenses	5,822
Equipment	<u> </u>
Total assets	\$ 378,258
LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable	\$ 6,822
Unsettled deposits	<u> </u>
Total liabilities	\$ 6,822
Fund equity:	
Investment in general fixed assets	\$ ---
Fund balance:	
Unreserved - undesignated	<u>368,026</u>
Total fund equity	\$ 368,026
Total liabilities and fund equity	\$ 378,258

FIDUCIARY FUND TYPE ASSETS FUNDS		ACCOUNT GROUP GENERAL FIXED ASSETS	TOTALS (MEMORANDUM ONLY)
ADVANCE DEPOSIT FUNDS	REGISTERED OF COURT FUNDS		
\$ 283,443	\$119,366	\$ ---	\$ 852,426
---	---	---	10,314
---	---	---	379
---	---	---	1,364
---	---	---	630
---	---	---	253
---	---	---	3,021
---	---	---	3,621
---	---	248,364	248,364
<u>\$ 283,443</u>	<u>\$119,366</u>	<u>\$248,364</u>	<u>\$1,114,026</u>
\$ ---	\$ ---	\$ ---	\$ 6,823
<u>283,443</u>	<u>119,366</u>	<u>---</u>	<u>609,606</u>
<u>\$ 283,443</u>	<u>\$119,366</u>	<u>\$ ---</u>	<u>\$ 609,606</u>
\$ ---	\$ ---	\$140,364	\$ 248,364
---	---	---	368,036
<u>---</u>	<u>---</u>	<u>\$140,364</u>	<u>\$ 614,400</u>
<u>\$ ---</u>	<u>\$ ---</u>	<u>\$140,364</u>	<u>\$ 614,400</u>
<u>\$ 283,443</u>	<u>\$119,366</u>	<u>\$248,364</u>	<u>\$1,114,026</u>

The accompanying notes are an integral part of this statement.

BRANDYARD PALACE CLERK OF COURT

Statement B

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - GOVERNMENTAL
FUND TYPE - GENERAL FUND
Year Ended June 30, 1993

Revenues		
Recordings	\$	154,434
Cancellations		5,748
Mortgage certificates		19,276
Marriage licenses		9,360
Notarial fees		8,925
Suits and succession fees		149,803
Court attendance		7,162
Certified copies		54,404
Criminal costs		43,041
DCC certificates and filings		37,099
Interest earned		8,325
Clerk supplemental pay		10,898
Miscellaneous		4,187
Total revenues	\$	<u>330,868</u>

Expenditures		
Salaries:		
Clerk of court	\$	46,748
Deputies		189,188
Contract labor		12,194
Clerk's expense allowance		3,754
Clerk's supplemental compensation fund		7,335
Office supplies		49,838
Telephone		4,381
Accounting and auditing		3,150
Employee's contributions to:		
Group insurance		25,532
Pension fund		24,379
Payroll taxes		2,409
Travel and convention		892
Fees		1,415
Insurance and surety bond premiums		7,449
Voting machine custodian fees		2,199
State's share-marriage licenses		4,489
Auto expenditures		3,987
Clerks supplemental pay		10,898
Secretary of State		14,578
Capital outlay		39,833
Total expenditures	\$	<u>445,381</u>

(Continued)

The accompanying notes are an integral part of this statement.

REDACTED PARISH CLERK OF COURT

Statement B

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - GOVERNMENTAL
FUND TYPE - GENERAL FUND
Year Ended June 30, 1997

Excess (deficiency) of revenues over expenditures	\$ 95,103
Fund balance, beginning	268,607
Prior period adjustment	<u>10,318</u>
Fund balance, ending	\$ <u>364,028</u>
	(continued)

The accompanying notes are an integral part of this statement.

REMARKS 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, 1987

	<u>Budget</u>	<u>Actual</u>	Variance Favorable- (Unfavorable)
Revenues			
Recordings	\$ 155,186	\$ 154,436	\$ (750)
Cancellations	8,734	8,746	12
Mortgage certifications	18,989	18,376	(613)
Marriage licenses	9,385	9,380	(5)
Notarial fees	9,329	8,935	(394)
Suits and succession fees	141,736	169,803	27,967
Court attendance	3,343	3,182	(161)
Certified copies	58,316	56,655	(1,661)
Criminal costs	49,868	48,641	(1,227)
MCC certifications and filings	38,809	37,888	(921)
Interest earned	9,577	8,328	(1,249)
Clerk supplemental pay	9,818	10,809	991
Miscellaneous	---	4,157	4,157
Total revenues	<u>\$ 421,352</u>	<u>\$ 528,554</u>	<u>\$ 107,202</u>
Expenditures			
Salaries:			
Clerk of court	\$ 48,740	\$ 48,740	\$ ---
Deputies	188,000	189,198	(198)
Contract labor	18,344	22,196	(3,852)
Clerk's expense allowance	5,012	5,754	(742)
Clerk's supplemental compensation fund	8,249	7,715	534
office supplies	52,793	48,538	13,255
Telephone	3,843	4,283	(440)
Accounting and auditing	3,198	3,150	448
Employer's contributions to:			
Group insurance	33,434	35,512	(2,078)
Pension fund	24,394	24,379	15
Payroll taxes	2,427	2,420	7
Travel and convention	973	892	81
Association dues	1,545	1,416	129
Insurance and surety bond premiums	3,214	7,440	(4,226)
Voting machine custodian fees	3,189	3,180	9
State's share-marriage licenses	4,489	4,489	---
Auto expenditures	2,960	3,807	(847)
Clerk's supplemental pay	9,800	10,809	(1,009)
Secretary of State	19,436	18,576	860
Capital outlay	33,882	38,831	(4,949)
Total expenditures	<u>\$ 429,341</u>	<u>\$ 445,391</u>	<u>\$ 16,050</u>

(Continued)

The accompanying notes are an integral part of this statement.

WATERBURY 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, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable- (Unfavorable)
Excess (deficiency) of revenues over expenditures	\$ 53,815	\$ 85,183	\$ 31,368
Fund balances, beginning	366,537	366,537	---
Prior period adjustment	<u>---</u>	<u>10,316</u>	<u>10,316</u>
Fund balances, ending	<u>\$ 322,152</u>	<u>\$ 364,836</u>	<u>\$ 42,684</u>

(Concluded)

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH CLERK OF COURT
McRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
As of and for the year ended June 30, 1997

INTRODUCTION

As provided by Article V, Section 20 of the Louisiana Constitution of 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

BERNARD PARISH CLERK OF COURT
Bossier, Louisiana

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

burdens 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 ability of the police jury to impose its will on the organization and 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 12:701, 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.

BERNARD PARISH CLERK OF COURT
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

General operating expenditures are paid from this fund.

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 measurement 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 -

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 1997 fiscal year was made available for public inspection at the clerk's office on June 15, 1996. 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 15, 1996. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year-end.

BOSSIERE PARISH CLERK OF COURT
BOSSIERE, 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 Bossiere 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 Bossiere Parish Clerk of Court does not maintain an inventory.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are 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.

BERNARD PARISH CLERK OF COURT
BERNARD, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

J. VACATION AND SICK LEAVE

All employees of the clerk's office earn 5 to 10 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, 1997, 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 Bernard Parish Clerk of Court had no long-term obligations as of June 30, 1997.

L. FUND EQUITY

RESERVES

Reserves represent those portions of fund equity not appropriate for expenditure 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.

REPUBLICAN PARISH CLERK OF COURT
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. CASH AND CASH EQUIVALENTS

At June 30, 1997 the Clerk of Court has cash and cash equivalents (bank balances) totaling \$852,428 as follows:

Petty cash	\$	100
Passbook savings		98,430
Interest-bearing demand deposits		329,570
Money market accounts		100,870
Time deposits		189,840
Demand deposits		<u>225,810</u>
Total	\$	<u>852,428</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, 1997, the clerk of court has \$881,093 in deposits (collected bank balances). These deposits are secured from risk by \$340,881 of federal deposit insurance and \$340,881 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 39:1279 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.

BEAUREGARD PARISH CLERK OF COURT
Bridder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. RECEIVABLES

The receivables of \$12,642 at June 30, 1997, are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>
Recordings	\$18,114
Cancellations	375
Mortgage certifications	1,284
Material fees	632
Court attendance	<u>257</u>
Total	\$12,642

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1996	Additions	Adjustments	Balance June 30, 1997
Equipment	\$ 218,842	\$ 39,831	\$ (10,318)	\$ 248,355

5. PENSION PLAN

Plan Description - Substantially all employees of the Beaurgard 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 65 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

BERNARDINO PARISH CLERK OF COURT
DeRidder, Louisiana

NOTICE 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 Clerk of Court Retirement and Relief Fund, 11745 Brickstone Avenue, Suite 21, Baton Rouge, Louisiana 70816, or by calling (504) 382-1242.

Funding Policy - Plan members are required by state statute to contribute 9.25 percent of their annual covered salary and the Bernardine Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.00 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 Bernardine Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:109, 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 Bernardine Parish Clerk of Court's contributions to the System for the years ending June 30, 1997, 1998, and 1999, were \$24,311, \$24,894, and \$22,923, 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	\$ 331,781	\$ 324,919	\$ 281,253	\$ 380,447
Registry of Court	341,538	218,733	344,921	219,308
Total	\$ 673,319	\$ 543,652	\$ 626,174	\$ 599,755

UNIVERSAL PARISH CLERK OF COURT
DeBossier, 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, 1997, there was no amount due the parish treasurer as this was not the last year of the clerk's four year term of office, and no determination of the amount that will be due, if any can be made at this time.

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.

9. PRIOR PERIOD ADJUSTMENT

At the end of the prior year an invoice for the purchase of computer software was on hand, in the amount of \$41,348, and dated June 30, 1996. The software was set up in general fixed assets and recorded as accounts payable in the general fund. The invoice was subsequently paid in the amount of \$31,024, creating a prior year adjustment of \$10,324 to the fund balance in the general fund and reducing general fixed assets.

SUPPLEMENTAL INFORMATION SCHEDULE

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit fund, as provided by Louisiana Revised Statute 13:843, 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 13:479, 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.

BEAUREGARD PARISH CLERK OF COURT

Schedule I

FIDUCIARY FUND TYPE - ASSET FUNDS

SCHEDULE OF CHANGES IN DEPOSIT BALANCES BY FUNDS
Year Ended June 30, 1997

	Advance Deposit Fund	Registry of Court Fund	Total
Deposit balances at beginning of year	\$ 231,781	\$147,558	\$ 379,339
Additions:			
Deposits in civil suits	333,294	---	333,294
Deposits by order of court	---	218,733	218,733
Interest	1,825	---	1,825
Total additions	\$ 334,919	\$218,733	\$ 553,652
Reductions:			
Transfers to general fund	\$ 1,825	\$ ---	\$ 1,825
Clerk's fees	189,093	---	189,093
Sheriff's fees:			
Beauregard Parish	26,488	---	26,488
Other parishes	12,028	---	12,028
Refunds	49,397	---	49,397
Judge's Supplemental and Compensation Fund	15,985	---	15,985
Other costs and fees	13,887	1,182	14,969
Payments by order of court	---	242,815	242,815
Total reductions	\$ 289,253	\$244,007	\$ 533,260
Deposit balances at end of year	\$ 282,447	\$213,388	\$ 495,835

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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
Bessaregard Parish Clerk of Court
Bossier, Louisiana

I have audited the general purpose financial statements of the Bessaregard Parish clerk of Court as of and for the year ended June 30, 1997, and have issued my report thereon dated September 26, 1997.

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 Bessaregard 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
Hessaregard Parish Clerk of Court
Bossier, Louisiana
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In planning and performing my audit of the general purpose financial statements of the Hessaregard Parish Clerk of Court for the year ended June 30, 1993, 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 considered 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.

Deposits

Findings:

In two instances it was noted that money collected was not timely deposited. This resulted in cash being held on hand for up to eight days.

Recommendations:

I recommend that cash be deposited daily. If the individual responsible for making the bank deposits is on vacation, another individual independent of the cash collections should be designated to make the daily deposit.

Management's Response:

Daily deposits are now being made. Either the clerk or the deputy will make sure that the deposits are timely made throughout the year.

The Honorable Donald L. Nichols
Beauregard Parish Clerk of Court
DeRidder, Louisiana
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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, I believe none of the reportable conditions described above is a material weakness.

I also noted other matters involving the internal control structure and its operation that I have reported to the management of the Beauregard Parish Clerk of Court, in a separate letter dated September 28, 1997.

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.

John A. Winkler, CPA
DeRidder, Louisiana
September 28, 1997

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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
Bossier, 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, 1997, and have issued my report thereon dated September 26, 1997.

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 September 26, 1997.

The Honorable Donald L. Nichols
Bossiergard Parish Clerk of Court
Bossier, Louisiana
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This report is intended for the information of the Bossiergard 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
September 28, 1991

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September 26, 1987

The Honorable Ronald L. Nichols
Desiregard Parish Clerk of Court
DeRidder, Louisiana

In planning and performing my audit of the general purpose financial statements of the Desiregard Parish Clerk of Court, for the year ended June 30, 1987, 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 judgement, could adversely affect the Desiregard 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:

Bank Reconciliations

Finding:

The advance deposit fund's bank statements were not timely reconciled.

Recommendation:

I recommend that all bank accounts be reconciled the month following receipt of the bank statement.

Management's response:

The advance deposit fund's bank statement reconciliations will be brought up to date and reconciled on a monthly basis.

The Honorable Ronald L. Nichols
Desiregard Parish Clerk of Court
DeBossier, Louisiana
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General Fixed Asset Ledger

Findings:

The general fixed asset ledger has not been maintained or updated for the prior two years. This comment was orally made during the prior year's audit.

Recommendations:

I recommend that the fixed asset ledger be brought up to date and the acquisitions that were kept on file be added to the ledger and kept in a timely manner.

Management's response:

The fixed asset ledger will be brought up to date and an inventory taken of the assets on hand in the clerk's office. The ledger will then be adjusted as necessary to account for the physical inventory.

These conditions were considered in determining the nature, timing, and extent of the audit tests applied in my audit of the June 30, 1997 general purpose financial statements, and this report does not affect my report on those general purpose financial statements dated September 26, 1997. 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. Whitman, CPA
DeBossier, Louisiana
September 26, 1997