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IBERMILLE PARISH CLERK OF COURT
Archie, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
June 30, 1998
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 qualified, or unpaid, entity and other appropriate public officials. This report is available for public inspection at the State Budget Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **SEP 13 1998**

VERNON R
COON
LEGISLATIVE PUBLIC ACCOUNTANT

MONVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
June 30, 1998

With Supplemental Information Schedules

BIENVILLE PARISH CLERK OF COURT
Acadia, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended June 30, 1998
With Supplemental Information Schedules

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BIENVILLE PARISH CLERK OF COURT
Archie, Louisiana
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Independent Auditor's Report

HONORABLE FRANCIS N. JOYNER
BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

I have audited the general purpose financial statements of the Bienville Parish Clerk of Court, as of June 30, 1998, and for of the two years then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bienville Parish Clerk of Court's management. My responsibility is to express an opinion on these general purpose government 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 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 Bienville Parish Clerk of Court as of June 30, 1998, 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 Bienville 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.

MEMBER SERVICES
DIVISION OF REVENUES
PUBLIC ACCOUNTANTS

STATE OF LOUISIANA
REVENUE SERVICE
AUDITORS

STATEMENT MADE BY
GOVERNMENTAL
ACCOUNTING, REVENUES
AND FINANCIAL SERVICES

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BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 1998

In accordance with Government Auditing Standards, I have also issued reports dated December 28, 1998, on the Bienville Parish Clerk of Court's compliance with laws and regulations, and my consideration of the agency's internal control over financial reporting.



West Monroe, Louisiana
December 28, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

BIENVILLE PARISH CLERK OF COURT
 Acadiana, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE			ACCOUNT GROUP - GENERAL FUND SERVICES	TOTAL ORGANIZATION
	GENERAL FUND	SPECIAL REVENUE FUND - CORRECTIVE	PLACEMENT FUND TYPE - AGENCY		
ASSETS					
Cash and cash equivalents	\$264,214	\$1,325	\$389,684		\$655,223
Receivables - fees, charges, and commissions	5,834				5,834
Due from Advances Deposit Fund	18,571				18,571
Due from Registry of Court Fund	83				83
Office furnishings and equipment				\$117,004	117,004
TOTAL ASSETS	<u>\$288,702</u>	<u>\$1,325</u>	<u>\$389,684</u>	<u>\$117,004</u>	<u>\$796,715</u>
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$21,221				\$21,221
Due to General Fund			\$18,654		18,654
Due to other governments	17,676				17,676
Unsettled deposits			388,950		388,950
Total Liabilities	<u>\$38,897</u>	<u>\$0,000</u>	<u>\$388,604</u>	<u>\$0,000</u>	<u>\$388,501</u>
Fund Equity:					
Investment in general fixed assets				\$117,004	117,004
Fund balance - unrestricted - undesignated	\$249,812	\$1,325	\$0,080		251,197
Total Fund Equity	<u>\$249,812</u>	<u>\$1,325</u>	<u>\$0,080</u>	<u>\$117,004</u>	<u>\$368,198</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$388,709</u>	<u>\$1,325</u>	<u>\$388,684</u>	<u>\$117,004</u>	<u>\$796,715</u>

The accompanying notes are an integral part of this statement.

BREYVILLE PARISH CLERK OF COURT
 Arcadia, Louisiana
GOVERNMENTAL FUNDS TYPE - GENERAL AND
COURT REPORTER SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - GAAP Basis
 (Budget and Actual)
 For the Year Ended June 30, 1998

	GENERAL FUNDS			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES						
Licenses and permits - marriage	\$1,800	\$2,054	\$154			
Intergovernmental revenues - state grants						
Clerk's supplemental compensation		11,689	11,689			
Supreme court grant	35,290	35,198	(92)			
Fees, charges, and commissions for services:						
Court costs, fees, and charges	140,000	145,408	5,408	45,000	45,000	0.00
Fees for recording legal documents	125,000	129,748	4,748			
Fees for certified copies of documents	20,000	20,504	504			
Miscellaneous	1,700	3,354	1,654		830	830
Use of money and property - interest earnings	7,500	15,115	8,115			
Total revenues	<u>301,000</u>	<u>352,458</u>	<u>51,458</u>	<u>45,000</u>	<u>45,830</u>	<u>1,000</u>
EXPENDITURES						
Current:						
Transfers governmental - judicial:						
Personal services and related benefits	260,000	248,137	11,863	16,000	9,377	823
Operating services	34,000	34,064	(64)		1,000	(1,000)
Materials and supplies	30,000	41,122	(11,122)			
Travel and other charges	16,000	25,000	(9,000)			
Capital outlay	40,000	25,000	14,987			
Intergovernmental	17,000	40,000	1,000			
Total expenditures	<u>377,000</u>	<u>383,327</u>	<u>(6,327)</u>	<u>16,000</u>	<u>20,377</u>	<u>(4,377)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(76,000)</u>	<u>69,131</u>	<u>17,200</u>	<u>(1,000)</u>	<u>(2,547)</u>	<u>823</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>264,000</u>	<u>215,812</u>	<u>(48,188)</u>	<u>1,000</u>	<u>1,802</u>	<u>(802)</u>
FUND BALANCES AT END OF YEAR	<u>188,000</u>	<u>284,943</u>	<u>96,943</u>	<u>0.00</u>	<u>(1,745)</u>	<u>101</u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH CLERK OF COURT
Avoué, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL AND
COURT REPORTER SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Dispositions,
 and Changes in Fund Balances - (GAAP Basis)
 Budget and Actual
 For the Year Ended June 30, 1997

	GENERAL FUNDS			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIOUS REVENUE DIFFICULTY	BUDGET	ACTUAL	BALANCE FUNDING UNAVAILABLE
REVENUES						
Licenses and permits - marriage	\$1,000	\$2,048	\$146			
Intergovernmental revenues - state grants						
Clerk's Supplemental		11,583	11,583			
Cooperation Fund						
Fees, charges, and commissions for services						
Court costs, fees, and charges	150,000	184,049	29,049	\$10,000	\$8,588	(\$1,412)
Fees for recording legal documents	95,000	121,660	41,660			
Fees for certified copies of documents	10,000	20,849	3,849			
Miscellaneous	1,000	2,504	1,854		1,283	1,183
Tax of money and property -						
interest earnings	2,000	31,365	3,365			
Total revenues	<u>260,000</u>	<u>370,284</u>	<u>80,884</u>	<u>10,000</u>	<u>8,871</u>	<u>(1,181)</u>
EXPENDITURES						
Current:						
General government - judicial:						
Personal services and related						
benefits	250,000	236,421	11,579	8,400	9,315	(894)
Operating services:	30,000	29,327	673	1,800	994	8
Materials and supplies	30,000	7,980	2,087			
Travel and other charges	10,000	28,180	(5,183)			
Capital outlay	6,000	4,080	1,920			
Intergovernmental	9,000	8,472	2,563			
Total expenditures	<u>335,000</u>	<u>304,358</u>	<u>13,796</u>	<u>10,400</u>	<u>10,319</u>	<u>(881)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>265,000</u>	<u>65,926</u>	<u>184,388</u>	<u>400</u>	<u>(448)</u>	<u>(112)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>150,000</u>	<u>121,197</u>	<u>11,097</u>	<u>2,400</u>	<u>2,528</u>	<u>(280)</u>
FUND BALANCES AT END OF YEAR	<u>\$176,000</u>	<u>\$187,123</u>	<u>\$115,542</u>	<u>\$2,400</u>	<u>\$1,980</u>	<u>(\$192)</u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH CLERK OF COURT
Acadia, Louisiana

Notes to the Financial Statements
As of and For the Two Years Ended June 30, 1998

I. 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 Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which 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 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

MONROE PARISH CLERK OF COURT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

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

Because the police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides partial funding for equipment, furniture and supplies of the clerk of court's office, the clerk of court was determined to be a component unit of the Monroe 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 obligations) 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:

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Governmental Fund Type

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.

**Special Revenue - Court
Reporter Fund**

The Court Reporter Fund is used by the clerk's office to account for fees earned by the court reporter and for expenditures for the court reporter's salary and commissions transferred to the General Fund.

**Proprietary Fund Type -
Agency Funds**

The Advance Deposit, Registry of Court, and Child Support 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 OBLIGATIONS

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 10 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 90 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no long-term obligations at June 30, 1998.

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

II. 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 transactions 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 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

Intergovernmental revenue, 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, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, 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.

BIENVILLE PARISH CLERK OF COURT
Archie, Louisiana
Notes to the Financial Statements (Continued)

E. BUDGET PRACTICES

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Bienville Parish Clerk's office during the month of June for comments from taxpayers. The budget is then legally adopted by the clerk and amended during the year, as necessary. The budget is 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.

Fiscal 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.

F. CASH AND CASH EQUIVALENTS

Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the clerk of court has cash and cash equivalents (bank balances) totaling \$665,053 as follows:

Demand Deposits	\$565,281
Time Deposits	<u>99,772</u>
Total	<u>\$665,053</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 collateral bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1998, are secured as follows:

Bank Balances	<u>\$200,788</u>
Federal deposit insurance	\$400,118
Pledged securities (collateralized)	<u>24,147</u>
Total	<u>\$1,345,888</u>

BIENVILLE PARISH CLERK OF COURT

Archie, Louisiana

Notes to the Financial Statements (Continued)

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, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C38.106, however, Louisiana Revised Statute 59:1229 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.

G. ANNUAL AND SICK LEAVE

All employees of the clerk of court's office earn two weeks of non-cumulative vacation leave each year. Sick leave is granted on a case-by-case basis, at the discretion of the clerk.

H. RISK MANAGEMENT

The clerk is exposed to various risk of loss related to theft, 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 her automobile, professional liability and surety bond coverage. In addition to the above policies, the clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 1998.

I. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (over view) 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. Interfund eliminations have not been made in the aggregation of this data.

J. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at June 30, 1998 are as follows:

BIENVILLE PARISH CLERK OF COURT

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

	Due from Other <u>Funds</u>	Due to Other <u>Funds</u>
General Fund	\$10,654	
Advance Deposit #		\$40,571
Registry of Court		83
Total	<u>\$10,654</u>	<u>\$40,654</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance, July 1, 1996	\$89,413
Additions	4,500
Deletions	NOM
Balance, June 30, 1997	93,914
Adjustments	66
Additions	72,428
Deletions	<u>(18,215)</u>
Balance, June 30, 1998	<u>\$172,001</u>

4. PENSION PLAN

Substantially all employees of the Bienville Parish Clerk of Court are members of the Louisiana Clerk 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.

BIENVILLE PARISH CLERK OF COURT

Acadia, Louisiana

Notes to the Financial Statements (Continued)

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 Strickson Avenue, Suite B1, Baton Rouge, Louisiana 70806, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Bienville Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10 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 Bienville Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:195, the employee 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 Bienville Parish Clerk of Court's contributions to the System for the years ending June 30, 1998, 1997, and 1996, were \$17,193, \$12,460, and \$21,519, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Bienville Parish Clerk of Court provides certain health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's cost of premium) as an expenditure when the premiums are due, which were \$39,207, and \$40,916 for the years ended June 30, 1998, and June 30, 1997, respectively. Of these amounts, \$7,609, and \$7,851, respectively, were for retiree benefits.

6. CHANGES IN AGENCY FUND BALANCES

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

	Advance Deposit Fund	Registry of Court Fund	Child Support Fund	Total
Balance, July 1, 1996	\$340,307	\$47,807	\$3,152	\$391,266
Additions	219,610	140,911	858,060	1,258,581
Reductions	(388,271)	(86,749)	(832,044)	(1,147,064)

BIENVILLE PARISH CLERK OF COURT
 Acadian, Louisiana
 Notes to the Financial Statements (Continued)

	Advance Deposit Fund	Registry of Court Fund	Child Support Fund	Total
Balance, June 30, 1997	\$251,648	\$141,969	\$8,168	\$401,785
Additions	180,909	180,625	949,319	1,510,553
Deletions	<u>(166,897)</u>	<u>(611,682)</u>	<u>(963,807)</u>	<u>(1,522,386)</u>
Balance June 30, 1998	<u>\$265,660</u>	<u>\$110,912</u>	<u>\$14,680</u>	<u>\$391,252</u>

7. LITIGATION AND CLAIMS

The Bienville Parish Clerk of Court is not involved in any litigation at June 30, 1998, nor is she aware of any unasserted claims.

SUPPLEMENTAL INFORMATION SCHEDULES

BENSVILLE PARISH CLERK OF COURT
Aracah, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1998

FIDUCIARY FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:342, 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.

CHILD SUPPORT FUND

The Child Support Fund accounts for the collection and distribution of child support obligations and the assessment and remittance of a five per cent fee on the child support payments.

BENIVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1998

	<u>ADVANCE DEPOSIT FUNDS</u>	<u>REGISTRY OF COURT FUNDS</u>	<u>CHILD SUPPORT FUNDS</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	<u>\$275,820</u>	<u>\$108,965</u>	<u>\$14,680</u>	<u>\$399,465</u>
LIABILITIES				
Due to General Fund	\$10,371	\$83		\$10,454
Unsent deposits	<u>265,158</u>	<u>108,912</u>	<u>\$14,680</u>	<u>388,750</u>
TOTAL LIABILITIES	<u>\$275,529</u>	<u>\$109,065</u>	<u>\$14,680</u>	<u>\$399,274</u>

BIENVILLE PARISH CLERK OF COURT
Acadia, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled
 Balances Due to Taxing Bodies and Others
 For the Year Ended June 30, 1998

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	CHILD SUPPORT FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	<u>\$251,646</u>	<u>\$141,869</u>	<u>\$0,168</u>	<u>\$393,783</u>
ADDITIONS				
Deposits - suits and successions	179,124	376,066		555,190
Increase earned in investments		4,599		4,599
Other additions	1,463		992,319	993,782
Total additions	<u>180,607</u>	<u>380,665</u>	<u>992,319</u>	<u>1,553,591</u>
Total	<u>432,253</u>	<u>722,534</u>	<u>992,487</u>	<u>1,915,354</u>
REDUCTIONS				
Clerk's costs (transferred to General Fund)	82,668			82,668
Deposits settled to:				
Sentiments to litigants		372,806		372,806
Appraisers, curators, and keepers	3,141	4,893		8,034
Sheriff's fees	11,987			11,987
Other reductions	<u>68,109</u>	<u>35,885</u>	<u>843,877</u>	<u>1,548,771</u>
Total reductions	<u>165,895</u>	<u>413,684</u>	<u>843,877</u>	<u>1,323,456</u>
UNSETTLED DEPOSITS AT END OF YEAR	<u>\$266,358</u>	<u>\$308,911</u>	<u>\$14,690</u>	<u>\$589,959</u>

BIENVILLE PARISH CLERK OF COURT
Acadia, Louisiana
FISCAL YEAR TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled
 Balances Due to Taxing Bodies and Others
 For the Year Ended June 30, 1997

	APPOINTEE DEPOSIT FUND	REGISTRY OF COURT FUND	CHILD SUPPORT FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	<u>\$240,387</u>	<u>\$67,807</u>	<u>\$1,152</u>	<u>\$311,346</u>
ADDITIONS				
Deposits - suits and successions	213,779	158,868		374,647
Interest earned in investments	3,831	2,803		5,634
Other additions		40	858,062	858,102
Total additions	<u>218,610</u>	<u>160,511</u>	<u>858,062</u>	<u>1,238,583</u>
Total	<u>458,997</u>	<u>328,318</u>	<u>859,214</u>	<u>1,549,249</u>
REDUCTIONS				
Clerk's costs (transferred to General Fund)	100,445			100,445
Deposits settled to:				
Settlements to litigants		50,224		50,224
Appraisers, curators, and keepers	2,625	750		3,375
Sheriff's fees	18,958			18,958
Other reductions	<u>86,243</u>	<u>73,772</u>	<u>852,048</u>	<u>912,063</u>
Total reductions	<u>308,271</u>	<u>124,746</u>	<u>852,048</u>	<u>1,147,065</u>
UNSETTLED DEPOSITS AT END OF YEAR	<u>\$251,446</u>	<u>\$201,969</u>	<u>\$8,168</u>	<u>\$461,583</u>

**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 Guide*, 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**

**HONORABLE FRANCIS M. JOYNER
BIENVILLE PARISH CLERK OF COURT
Archie, Louisiana**

I have audited the general purpose financial statements of the Bienville Parish Clerk of Court as of and for the two years ended June 30, 1998 ended and have issued my report thereon dated December 28, 1998. 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 Bienville Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 Bienville 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.

**VERNON R. COON
MEMBER OF PEPPERCOAT
PUBLIC ACCOUNTANTS**

**MEMBER OF LOUISIANA
REGISTERED PUBLIC
ACCOUNTANTS**

**FRANCIS JOYNER IS
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FAX 504-885-1100**

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 1998

This report is intended for the information of the Bienville 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 28, 1998

BIENVILLE PARISH CLERK OF COURT
Acadia, Louisiana

Schedule of Findings and Questioned Costs
For the Two Years Ended June 30, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Bienville Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of the Bienville 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 Structure.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

Name:

BIENVILLE PARISH CLERK OF COURT
Acadia, Louisiana

Summary Schedule of Prior Audit Findings
For the Two Years Ended June 30, 1996

There were no findings reported in the attention report for the year ended June 30, 1996.