

OFFICE  
CLERK OF COURT  
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**CLERK OF COURT OF RAPIDES PARISH**  
Alexandria, Louisiana

**ANNUAL  
FINANCIAL  
REPORT**

For the Year Ended June 30, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audit 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: 3-10-04

CLERK OF COURT OF RAPIDES PARISH  
Alexandria, Louisiana

ANNUAL FINANCIAL REPORT  
For the Year Ended June 30, 2015

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CLERK OF COURT OF RAPIDES PARISH  
Alexandria, Louisiana

June 30, 2003

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## CLERK OF COURT OF RAPIDES PARISH

Monroe, La.

### MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2003

The discussion and analysis of the Clerk of Court of Rapides Parish's financial performance provides an overview of the financial activities as-of and for the fiscal year ended June 30, 2003. Please read in conjunction with the basic financial statements and the accompanying notes to financial statements.

The Management's Discussion and Analysis is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 issued in June 1999. As this is the first year that the Clerk has implemented this model, certain comparative information with the previous year, which is by design included in this reporting model, will not be included in this analysis as permitted by GASB Statement No. 34 with respect to first year reporting. Beginning with next year's report, the Clerk will include this comparative analysis and information.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-Wide Financial Statements) provide information about the activities as a whole and present a longer-term view of the Clerk/Court's finances. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Fund (Fund Financial Statements) allows services users/consumers to see how their taxes as well as other revenues for future spending. Fund financial statements allow users to see more detail than the government-wide financial statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report that the basic financial statements are fairly stated.

The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should use the independent auditor's report carefully to determine the level of assurance being provided for each of the other parts in the Annual Report.

#### Government-Wide Financial Statements

One of the most important questions asked about finances is "Is the Rapides Parish Clerk of Court as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information of the Clerk of Court as a whole and allow, in one view, one way that helps answer this question. These statements include all assets and liabilities using the natural basis of accounting, which is similar to the accounting used by most for-profit-for-profit companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of net assets—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in net assets are one indicator of whether the financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, to arrive at the overall health of the Rapides Parish Clerk of Court.

#### Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds of the Clerk of Court as a whole. Some funds are required to be established by State laws.

The Clerk of Court maintains the governmental type of fund with the following accounting approach. Most of the basic services are reported as governmental funds, which focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are accounted for using an accounting method called modified accrual accounting, which measures cash and all other financial assets that are readily be converted to cash.

## CLERK OF COURT OF RAPIDES PARISH

Shreveport, La.

### MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ending June 30, 2003

(continued)

The governmental fund statements provide a detailed short-term view of the general government operations and the funds services it provides. Governmental fund information helps you determine whether there are any areas for lower financial resources that can be spent in the new (source of) money the Clerk of Court's programs. We describe the relationship for differences between governmental activities reported in the Statement of Net Assets and the Statement of Activities and governmental funds in communication in the notes of the fund financial statements.

#### FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- As a result of this year's operations assets exceeded liabilities by \$2,862,111 (net assets).
- Total net assets are comprised of the following:
  - (1) Investment in capital assets of \$341,126 including the cost of office equipment, and furniture, net of accumulated depreciation.
  - (2) Unrestricted net assets of \$2,119,000 representing the portion available to maintain the continuing obligations to citizens and creditors.
- The governmental fund operational ending fund balance of \$2,393,224. Of this amount \$6,670 were reserves for prepaid expenditures the rest, \$2,386,554 was unreserved. This compares to the prior year ending fund balance - of \$1,291,549, showing an increase of \$1,094,976 during the current year.
- Total spending for all judicial activities was \$2,471,333 for the year, which was \$270,819 less than the program revenues for these activities - \$2,141,094.
- The impact earned on checking accounts and investments in certificates of deposits was \$41,361 for the year. This reflects a decrease of \$8,659 or 17% from last year.

The Statement of Net Assets and the Statement of Activities report only one type of activity—governmental activities. All of the funds judicial services are reported in this type. Fees and fees charged to the public finance some of these activities.

#### FINANCIAL ANALYSIS AS A WHOLE

The Clerk of Court's net assets increased by \$92,870 as a result of this year's operations. The overall financial position improved during the fiscal year ending June 30, 2003. Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—accounted most of the increase this year. The balance in net assets represents the accumulated results of all past years' operations. It means that if we had to pay off all of our bills today, including all of our non-capital liabilities, we would have \$2,862,111 left.

The Clerk of Court's total revenues for the year in governmental activities were \$2,348,626 (\$2,167,674 in charges for services and \$180,952 in general revenues). The total cost of all judicial programs and services was \$2,471,311 with no new programs added this year.

#### FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS

As we noted earlier, the Clerk of Court uses funds to help it control and manage money for the particular purposes. Looking at funds helps you consider whether the Clerk of Court is being accountable for the resources provided to but may also give more insight into the overall financial health.

## CLERK OF COURT OF RAPIDES PARISH

Monroe, La.

### MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2003

(continued)

Audit Clerk of Court completed the year, the governmental funds reported a combined fund balance of \$2,398,225. This reflects an increase of \$1,044,275 from last year. This increase is primarily the result of the operational programs described within the analysis of the governmental activities.

#### GENERAL FUND BUDGETARY ENLIGHTENED

The original budget for the General Fund was revised by approximately 27% for the fiscal year. Supplemental appropriations or authorized budget amendments were approved as follows:

- (1) Salaries were under budgeted by \$11,344
- (2) Office supplies and equipment were over budgeted \$21,471
- (3) Information expenditures were under budgeted by \$5,738
- (4) Capital outlay expenditures were under budgeted by \$79,045.

#### CAPITAL ASSETS

Capital assets, net of accumulated depreciation, for governmental activities as of June 30, 2003 was \$344,120.

This year there was \$61,071 of additional capital assets. The Clerk of Court adopted a capitalization policy during the year whereby only furniture and equipment over \$10 would be capitalized. More detailed information about the capital assets is presented in Part 4 to the financial statements.

#### DEBT

As year-end, the Rapides Parish Clerk of Court had no debt outstanding.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Clerk has limited discretion in setting fees and costs for services provided, the majority of which are regulated by Louisiana Revised Statutes. The office staff and contractors have largely stable for the past several years, and are expected to remain so.

The Rapides Parish Police Jury absorbs some of operating expenses of by providing office space for the Clerk. Tying all factors into consideration, the Clerk's general fund balance is expected to increase by the close of 2004.

#### CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Rapides Clerk of Court's finances and to show the Clerk of Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mrs. Robin Roeder, Deputy Clerk of Court for the Rapides Parish Clerk of Court, P.O. Drawer 953 Alexandria, LA 71302-0952 or please number (337) 475-4111.



## DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

### INDEPENDENT AUDITORS' REPORT

The Honorable Carolyn Jones Ryland  
Clerk of Court of Rapides Parish

We have audited the accompanying basic financial statements of the Rapides Parish-Clerk of Court, a component unit of the Rapides Parish Police Jury as of and for the year ended June 30, 2003, as listed in the foregoing table of contents. These basic financial statements are the responsibility of the Clerk of Court of Rapides Parish. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with United States 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. These standards require that we 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 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the basic financial statements referred to above present fairly in all material respects, the financial position of the Clerk of Court of Rapides Parish, as of June 30, 2003, and the results of its operations for the year then ended in conformity with accepted accounting principles generally accepted in the United States of America.

As described in the Notes to the basic financial statements, the Rapides Parish Clerk Of Court adopted the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*; Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Omnibus*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as of July 1, 2002. This results in a change in the format and content of the basic financial statements.

In accordance with Government Auditing Standards, we have also issued our report dated November 17, 2003 on our consideration of the Clerk of Court of Rapides Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The Management and Discussion and the Required Supplementary Information as listed in the foregoing table of contents, are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. This Required Supplementary Information is the responsibility of the management of the Rapides Parish Clerk of Court. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Management and Discussion and the Required Supplementary Information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Other Supplementary Information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Daxcat, Bond & Debevoise, CPAs, APC  
Alexandria, Louisiana  
November 17, 2003



CLERK OF COURT OF RAPIDES PARISH  
Monroe, Louisiana

STATEMENT OF NET ASSETS  
June 30, 2003

	<u>GENERAL FUND</u>
<b>ASSETS</b>	
ASSETS:	
CASH AND CASH EQUIVALENTS	\$ 1,267,094
INVESTMENTS	1,652,040
ACCOUNTS RECEIVABLE	33,447
DUES FROM OTHER FUNDS	1,613
PREPAID EXPENSES	6,975
CAPITAL ASSETS, NET OF ACCUMULATED DEPRECIATION	<u>140,119</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,999,281</u></b>
 <b>LIABILITIES AND NET ASSETS</b>	
LIABILITIES:	
ACCOUNTS PAYABLE	\$ 42,396
ACCRUED EXPENSES	8,144
COMPENSATED ABSENCES PAYABLE	<u>149,719</u>
<b>TOTAL LIABILITIES</b>	<b><u>198,259</u></b>
 NET ASSETS:	
INVESTMENT IN CAPITAL ASSETS	140,119
UNRESTRICTED	<u>2,108,028</u>
<b>TOTAL NET ASSETS</b>	<b><u>2,648,147</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 2,996,401</u></b>

The accompanying notes are an integral part of this financial statement.

**CLERK OF COURT OF RAPIDS PARISH**  
*Alexandria, Louisiana*

**STATEMENT OF ACTIVITIES**  
 For the Year Ended June 30, 2003

**EXPENSES**

**Current-Fiduciary:**

Salaries and benefits	\$ 1,429,487
Office Supplies	219,881
Group Insurance	283,779
General Insurance	27,348
Travel & Continuing Edu.	3,880
Auto Supplies & Maint.	9,190
Computer Operations	48,155
Telephone	38,225
Retirement contributions	287,120
Electricity expense	23,940
Rentated Facilities	13,888
Sec. Of State - UCC Fees	43,262
Miscellaneous	<u>184,788</u>
Total current	2,384,163
Depreciation	<u>88,208</u>
Total expenses	<u>2,472,371</u>

**PROGRAM REVENUES:**

Deeds	1,090,149
Civil Births and Probates	994,908
Contributions	47,780
Mortgage Certificates	43,634
Marriage Licenses	30,773
Certified Copies	277,681
Criminal Fees	70,688
Election Fees	44,413
UCC Fees	141,265
Notarial Fees	3,323
Title TV State Funds	79,494
Miscellaneous	<u>75,986</u>
Total program revenues	2,447,914

**GENERAL REVENUES**

Interest earned	18,970
Transfers	<u>21,678</u>
Total General Revenues and Transfers	40,648
Total Revenues	<u>2,488,562</u>

Change in Net Assets	91,191
<b>NET ASSETS BEGINNING OF YEAR</b>	<u>1,788,058</u>
<b>NET ASSETS END OF YEAR</b>	<u>\$ 1,879,249</u>

See accompanying notes as an integral part of this financial statement.

CLERK OF COURT OF RAPIDES PARISH  
Alexandria, Louisiana

BALANCE SHEET - GOVERNMENTAL FUND  
June 30, 1985

	<u>GENERAL</u> <u>FUND</u>
<b>ASSETS</b>	
ASSETS:	
CASH AND-CASH EQUIVALENTS	\$ 1,367,894
INVESTMENTS	1,011,862
ACCOUNTS RECEIVABLE	31,607
DUE FROM OTHER FUNDS	1,013
PREPAID INSURANCE	6,073
<b>TOTAL ASSETS</b>	<u>\$ 2,418,449</u>
<b>LIABILITIES AND FUND BALANCES</b>	
LIABILITIES:	
ACCOUNTS PAYABLE	\$ 47,283
ACCRUED EXPENSES	<u>8,181</u>
<b>TOTAL LIABILITIES</b>	55,464
FUND BALANCES:	
RESERVED FOR PREPAID EXPENSES	6,915
UNRESERVED - UNDESIGNATED	<u>2,356,070</u>
<b>TOTAL FUND BALANCE</b>	<u>2,362,985</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,418,451</u>

The accompanying notes are an integral part of this financial statement.

**CLERK OF COURT OF RAPIDES PARISH**  
*Alexandria, Louisiana*

**RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUND  
 TO THE STATEMENT OF NET ASSETS  
 June 30, 2003**

Total fund balance-governmental fund (fund financial statement)		\$ 1,081,123
Amounts reported for governmental activities in the statement of net assets (government-wide financial statements) are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.		
Cost of assets	1,139,497	
Accumulated depreciation	(541,120)	
		541,120
Long term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Compounded interest	(189,318)	
		(189,318)
Total net assets of governmental activities (government-wide financial statement)		<u>\$ 1,081,123</u>

The accompanying notes are an integral part of the reconciliation.

**CLERK OF COURT OF RAPIDES PARISH**  
 Alexandria, Louisiana

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 GOVERNMENTAL FUND TYPE-GENERAL FUND  
 For the year ended June 30, 2003**

**REVENUES**

Deeds	\$ 1,060,149
Civil Sales and Probates	994,038
Cancellations	47,786
Mortgage Certificates	45,834
Marriage Licenses	38,775
Certified Copies	237,681
Criminal Fees	20,408
Election Fees	46,413
CCC Fees	141,783
Notarial Fees	3,335
Interest on Investments	18,873
Title IX Spin Fees	78,494
Miscellaneous	<u>75,886</u>
Total Revenues	<u>3,286,282</u>

**EXPENDITURES**

**CURRENT-JUDICIARY:**

Salaries and Benefits	1,118,000
Office Expenses	218,840
Group Insurance	28,178
General Insurance	27,148
Travel & Conferences Etc.	3,363
Auto Supplies and Maint.	9,190
Computer Operations	48,370
Telephone	36,225
Retirement Contributions	283,122
Election Expense	22,962
Notarial Services	11,880
Not. Of State - MCC Fees	47,280
Miscellaneous	<u>184,788</u>
Total Current Expenditures	<u>2,388,628</u>

**CAPITAL OUTLAY**

	<u>65,651</u>
Total Expenditures	<u>2,454,279</u>

02/04/04

The accompanying notes are an integral part of this financial statement.

CLERK OF COURT OF RAPIDES PARISH  
Alexandria, Louisiana

STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND TYPE-GENERAL FUND  
For the year ended June 30, 2002  
(Continued)

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	990,299
OTHER FINANCING SOURCES	
Operating Transfers In	<u>31,673</u>
Total Other Financing Sources	<u>31,673</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	1,021,972
FUND BALANCE, BEGINNING	<u>1,293,948</u>
FUND BALANCE, ENDING	<u>\$ 2,315,920</u>

The accompanying notes are an integral part of these financial statements.

**CLERK OF COURT OF RAPIDS PARISH**  
 Alexandria, Louisiana

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 For the Year Ended June 30, 2003**

Net change in fund balances-total governmental funds (Based financial statements)		\$ 1,004,376
Amount reported for governmental activities in the statement of activities (government-wide financial statements) are different because:		
Governmental funds report capital outlays as expenditures in the individual fund. Government activities report depreciation expense to allocate the cost of these capital assets over the estimated useful		
	Capital Outlay	60,690
	Depreciation expense	(63,990)
		(3,299)
Some of the expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
	Increase in compensated absences	(77,807)
		(77,807)
Change in net assets of governmental activities (government-wide financial statements)		<u>\$ 913,871</u>

The accompanying notes are an integral part of this reconciliation.

**CLERK OF COURT OF RAPIDES PARISH**

Alexandria, Louisiana

**STATEMENT OF FIDUCIARY NET ASSETS-AGENCY FUNDS**

June 30, 2003

	<u>CASH</u> <u>FUND</u>	<u>AGENCY</u> <u>DEPOSIT</u> <u>FUND</u>	<u>RECORDS</u> <u>OF COURT</u> <u>FUND</u>	<u>SUBJECT</u> <u>FEES</u> <u>FUND</u>	<u>DEFERRED</u> <u>COMPENSATION</u> <u>FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>						
<b>ASSETS:</b>						
CASH	\$ 10,416	\$ 475,068	\$ 1,748,367	\$ 14,736		\$ 2,348,627
INVESTMENTS		1,180,000			\$ 10,000	1,190,000
OTHER RECEIVABLES		6,611				6,611
<b>TOTAL ASSETS</b>	<u>\$ 10,416</u>	<u>\$ 1,661,721</u>	<u>\$ 1,748,367</u>	<u>\$ 14,736</u>	<u>\$ 10,000</u>	<u>\$ 3,539,347</u>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES:</b>						
DUE TO OTHER FUNDS				\$ 1,814		\$ 1,814
UNRECEIVED DEPOSITS	\$ 10,416	\$ 1,651,711	\$ 1,746,367	11,363		3,460,057
DEFERRED COMP.						
REVENUE PAYABLE					\$ 10,000	10,000
TOTAL LIABILITIES	<u>10,416</u>	<u>1,651,711</u>	<u>1,746,367</u>	<u>14,736</u>	<u>10,000</u>	<u>3,513,347</u>
<b>NET ASSETS:</b>						
TOTAL NET ASSETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 10,416</u>	<u>\$ 1,651,711</u>	<u>\$ 1,746,367</u>	<u>\$ 14,736</u>	<u>\$ 10,000</u>	<u>\$ 3,513,347</u>

The accompanying notes are an integral part of this financial statement.



**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2000**

**INTRODUCTION**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The accompanying financial statements of the Rapides Parish Clerk of Court have been prepared in conformity with accounting principles generally accepted in the United States of America (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. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999.

**B. Reporting Entity**

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

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003  
(CONTINUED)

**B. REPORTING ENTITY (cont.)**

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.
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 could be provided with specific financial benefits or could be responsible for specific financial burdens the clerk of court was determined to be a component unit of the Rapides 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 the 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.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015  
(CONTINUED)

C. Fund Accounting (cont.)

**Governmental Funds**

Governmental funds account for all or most of the clerk's activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the Clerk of Court. The following are the clerk's governmental funds:

General Fund

The General Fund (Salary Fund), as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and accounts for the operations for 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.

Fiduciary Funds

Fiduciary funds account for assets held on behalf of outside parties, and focuses on net assets and changes in net assets. The fiduciary fund includes the following:

Agency Funds

The advance deposit, registry of court, judiciary fee and court appointed special advocate fund are used to account for assets held as an agent for individuals, or trusts while the deferred compensation agency fund accounts for employee contributions and earnings that are held by a third party administrator on behalf of certain part-time, seasonal and temporary employees. In accordance with Internal Revenue Code 457, the Rapides Parish Clerk of Court retains title to the assets and acts as agent for the employee fund. All agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations, but use the modified accrual basis of accounting.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)

B. Measurement Focus/Basis of Accounting

**Fund Financial Statements (FFS)**

The accounting and 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 are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources and uses of current financial resources. The modified accrual basis of accounting is used by the fund financial statements (FFS). 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 collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Recordings, executions, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when received.

**Expenditures**

Purchases of various operating supplies are recorded as expenditures in the accounting period they are purchased. Compensated absences are recognized as expenditures when leave is actually taken or the employee (or heirs) are paid for accrued leave upon retirement or death.

Salaries are recorded as expenditures when earned.

Principal and interest on general long-term debt are recognized when due.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003  
(CONTINUED)

D. Measurement Focus/Basis of Accounting (cont.)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid, sales of assets and capitalized leases are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

Government - Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Rapides Parish Clerk as a whole. These statements include all the financial activities of the Rapides Parish Clerk. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 31, *Accounting and Financial Reporting for Non-exchange Transactions*.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

E. Budgetary Practices

The proposed budget for the 2003 fiscal year was made available for public inspection at the Clerk's office on June 13, 2002. The public hearing, which was for the purpose of adopting the budget was held at the Clerk's office on June 18, 2002. The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Formal budgetary integration is employed as a management control device for the Clerk's General Fund. The budget is adopted on a modified accrual basis of accounting.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003  
(CONTINUED)

E. **Budgetary Practice (contd):**

2. The Clerk of Court approves all budget line items.
3. Unused appropriations for all annual budgetary funds lapse at the end of the year.
4. The budget amounts shown in the financial statement are final authorized amounts as revised during the year.

F. **Cash and Cash Equivalents**

In the governmental fund and agency funds, cash and cash equivalents include amounts in all demand deposits, interest bearing demand deposits and time deposits with original maturities of three months or less from the date of acquisition.

G. **Investments**

If the cash deposits have original maturities greater than 90 days, they are classified as investments. Investments are stated at cost or amortized cost, except for investments in the Deferred Compensation Agency Fund which are reported at market value.

H. **Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Depreciated assets are recorded as capital assets at their estimated fair market value at the date of donation. The clerk maintains a threshold level of \$50 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over its following useful lives:

Description	Estimated Lives
Furniture & Equipment	5-20 years

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013  
(CONTINUED)

L. Compensated Absences

The Clerk of Court has the following policy related to annual leave: Twelve days annual leave are accrued per year to all full time employees. After an employee has been employed for 12 consecutive years, a total of 60 days per year will accrue. Annual leave will be taken prior to the end of the fiscal year or be lost. Sick leave shall be credited to permanent full time employees at the following rates:

1. Less than one (1) full year of service equals one (1) full day for each calendar month of continuous service.
2. More than one (1) full year of service equals one (1) full day for each calendar month of continuous service or twelve (12) days per calendar year.

Unused sick leave earned by an employee shall be carried forward to succeeding calendar years, but not to exceed sixty (60) days.

The clerk's recognition and measurement criteria for compensated absences follows: GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GAASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003  
(CONTINUED)

**I. Compensated Absence (cont.)**

- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

The entire compensated absence liability is reported on the Government-Wide Financial Statements. The current portion of the liability for compensated absence should be reported in the fund financial statements. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The non-current portion of the liability is not reported in the fund financial statements.

**J. Restricted Net Assets**

For government-wide Statement of Net Assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

**K. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

R.S. 13:283 requires that at the expiration of her term of office the clerk of court must pay the parish treasurer the portion of the Central Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of her term of office. At June 30, 2003, there was no amount due the parish treasurer. Consequently, no determination of the amount that will be due, if any, can be made at this time.



CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003  
(CONTINUED)

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

1. CASH

At June 30, 2003, the Clerk of Court has cash and cash equivalents (book balances) totaling \$3,513,421, as follows:

Cash on Hand	\$	500
Demand Deposits Including Interest bearing demand deposits		3,237,921
Time Deposits		<u>275,000</u>
Total		<u>\$3,513,421</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by the 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, 2003, the clerk has \$3,354,418 in deposits (collected bank balances). These deposits are secured from risk by \$203,631 of federal deposit insurance and \$3,150,738 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003  
(CONTINUED)**

**2. CASH (cont'd.)**

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, S.S. 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. (This disclosure should acknowledge any violations of state law relating to adequate pledged securities.)

**3. INVESTMENTS**

Investments are stated at cost in the advanced deposit fund and the clerk's salary fund. While the investments in the deferred compensation fund are stated at fair market value. Investments at June 30, 2003, are as follows:

Fund	With Blanks	Investment	Cost	Value
Advanced Deposit	Bayport Bank	C.D.	\$ 1,000,000	\$ 1,000,000
Advanced Deposit	State One	C.D.	100,000	100,000
Advanced Deposit	State of Louisiana	C.D.	100,000	100,000
Clerk Salary	Red River Bank	C.D.	402,000	402,000
Clerk Salary	Red River Bank	C.D.	30,000	30,000
Clerk Salary	Union Bank	C.D.	121,000	121,000
Clerk Salary	Truettman Bank	C.D.	475,000	475,000
Total			<u>\$ 2,128,000</u>	<u>\$ 2,128,000</u>
Deferred Comp	Truettman Co.	Mutual Funds	<u>\$ 1,120,000</u>	<u>\$ 1,120,000</u>

At year end, some of the Clerk's investments consisted of mutual funds with a carrying value of \$128,000. The market value approximates the carrying value. The deferred compensation agency fund owns 100% of these investments.

The other investments are certificates of deposits with original maturities of more than (90) days. At year end, the Clerk's total investment balance in certificates of deposit was \$2,402,000, both carrying amount and bank balance. Of the bank balance, \$496,329 was covered by federal depository insurance. \$1,905,710 was covered by pledged securities of financial institutions which comply with the requirements of Louisiana statute and no amounts were uninsured or uncollateralized.

The Clerk's investments which are subject to categorization are the certificates of deposit. They are categorized to give an indication on the level of risk assumed by the Clerk's office at year-end. Category 1 includes investments that are insured or registered as to which the securities are held by the Clerk or its agent in the Clerk's name. Category 2 includes

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003  
(CONTINUED)

uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Clerk's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Clerk's name.

At year end, all investments and cash balances of the clerk's office were Category 1 funds.

4. ACCOUNTS RECEIVABLES

The receivables of \$42,310 at June 30, 2003, are as follows:

Class of Receivable	General Fund	Agency Funds	Total
Due from State of Louisiana			
Title IV Fees	\$ 20,220	\$ -	\$ 20,220
Local Fees & Charges	15,437	-	15,437
Other	<u>      </u>	<u>6,653</u>	<u>6,653</u>
Total	<u>\$ 35,657</u>	<u>\$ 6,653</u>	<u>\$ 42,310</u>

5. BAD DEBTS

Uncollectible amounts due for customer receivables are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003  
(CONTINUED)

6. CAPITAL ASSETS

A summary of property and equipment and accumulated depreciation at June 30, 2003 follows:

	Property and Equipment			
	Balance 7/31/02	Additions	Deletions	Balance 6/30/03
Furniture & equipment	\$1,293,885	\$65,682	—	\$1,359,467
Total	\$1,293,885	\$65,682	—	\$1,359,467

	Accumulated Depreciation			
	Balance 7/31/02	Additions	Depreciation	Balance 6/30/03
Furniture & equipment	\$727,687	\$88,990	—	\$816,577
Total	\$727,687	\$88,990	—	\$816,577

7. INTERFUND RECEIVABLES AND PAYABLES

The following is a summary of amounts due from and due to other funds:

Receivable Fund	Payable Fund	Amount
Clerk's Salary Fund	Judiciary Fee Fund	\$ 1,017

8. CHANGES IN AGENCY FUND DEFERRED COMPENSATION BENEFITS PAYABLE:

Agency Fund	Balance at July 1, 2002	Additions	Deletions	Balance at June 30, 2003
Deferred Compensation Fund	\$ 126,000	\$ 20,000	\$ (14,400)	\$ 131,600

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003  
(CONTINUED)

9. PENSION PLAN

Substantially all employees of the Rapides Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and 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 joint 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 received the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Brickstone Ave., Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.23 percent of their annual covered salary and the Rapides Parish clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.00 percent of annual covered payroll.

The Clerk elected for the year ended June 30, 2002 to pay the employee or employer's share. Contributions to the system also include one-fourth of one percent (one-half of the 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 Rapides Parish Clerk of Court are established by and may be amended by state statute. As provided by R.S. 11:183, 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 Rapides Parish Clerk of Court's contributions to the system for the years ending June 30, 2003, 2002 and 2001, were \$207,122, \$181,362, and \$181,132, respectively, equal to the required contributions for each year.

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2005  
(CONTINUED)**

**10. DEFERRED COMPENSATION PLAN**

The Clerk of Court of Rapides Parish established a deferred compensation plan in accordance with Internal Revenue code Section 457. The plan allows participants to defer up to 25% of their salary until future years. Other retirement contributions are considered in computing the aggregate contribution limit. Excessive deferrals will be taxable. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the Plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the participant or beneficiary) solely the property of the Rapides Parish Clerk of Court subject only to the claim of the Clerk's general creditors. Participants' rights under the Plan are equal to those of general creditors of the Clerk in a amount equal to the fair market value of the deferred account for each participant.

All funds paid into the Plan are managed by a third party administrator selected by the Clerk. During the year the funds were invested by employees into mutual funds. At June 30, 2005, investments and the corresponding liabilities were recorded in an agency fund at the fair market value of \$156,068.

It is the opinion of the Rapides Parish Clerk of Court's legal counsel that the Clerk has no liability for losses under the Plan but does have the duty of due care that would be required of an ordinary prudent investor.

**11. OPERATING LEASES**

The Rapides Parish Clerk of Court has lease commitments for (12) copiers as of June 30, 2005. The Clerk also leases a vehicle. The cost for the leases for the year ended June 30, 2005 was \$35,669. The future minimum lease payments for these leases are as follows:

<u>YEAR ENDING JUNE 30,</u>	<u>COPIERS</u>	<u>AUTO</u>	<u>TOTAL</u>
2004	39,875	1,868	41,743
2005	35,095	3,212	38,307
2006	22,875		22,875
2007	10,582		10,582
TOTAL	<u>\$105,427</u>	<u>\$5,080</u>	<u>\$110,507</u>

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003  
(CONTINUED)

12. LITIGATION AND CLAIMS

None outstanding.

13. ACT 211 OF THE LEGISLATURE OF LOUISIANA

The Clerk of Court of Rapides Parish was authorized by Act 211 to establish a pilot program to provide for a schedule of flat filing fees in the Ninth Judicial District court effective January 1, 1992. The Clerk, at her option, decided not to implement this program at that time. Therefore, there is no separate fund to be audited and/or accounted for in the financial statements at June 30, 2003.

14. ON-BEHALF PAYMENTS

Certain operating expenditures of the Clerk's office are paid by the Rapides Parish Police Jury and are not included in the accompanying financial statements. These expenditures are estimated to be as follows:

Utilities	\$ 14,408
Maintenance	<u>61,472</u>
Total	<u>\$ 75,880</u>

**CLERK OF COURT OF RAPIDES PARISH**  
Alexandria, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**SUBJECT AND ACTUAL - GOVERNMENTAL FUND**  
For the year ended June 30, 1983

	<u>BUDGETARY AMOUNTS</u>			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
				<u>(FAVORABLE)</u>
				<u>(UNFAVORABLE)</u>
<b>REVENUES</b>				
Docks	\$ 1,188,400	\$ 1,548,275	\$ 1,568,149	\$ 219,874
Civil Suits and Process	988,000	993,000	994,918	(3,082)
Commissions	41,189	40,677	42,784	1,105
Mortgage Commissions	37,580	41,426	41,624	404
Marriage Licenses	28,580	30,273	30,773	500
Certif. Copies	216,800	224,333	227,681	3,348
Criminal Fees	35,800	60,131	29,688	(7,411)
Election Fees	34,800	44,481	44,813	(278)
UCC Fees	124,800	129,254	141,793	12,543
Notarial Fees		5,180	3,523	(1,657)
Interest on Investments	28,800	18,807	18,973	86
Title TV State Fees	98,800	61,384	29,494	68,886
Miscellaneous	87,800	77,417	73,586	14,831
Total Revenues	<u>2,225,200</u>	<u>2,326,637</u>	<u>2,266,941</u>	<u>59,696</u>
<b>EXPENDITURES</b>				
<b>CURRENT-OPERATING:</b>				
Salaries and Benefits	1,165,816	1,177,387	1,281,890	114,503
Office Expense	183,600	208,972	210,881	27,281
Group Insurance	221,600	199,839	200,778	(21,861)
General Insurance	26,758	21,758	23,348	1,590
Travel & Contracting, Etc.	4,500	3,750	3,940	(190)
Auto Supplies and Maint.	10,200	8,500	9,190	690
Computer Operations	29,400	48,083	48,255	175
Telephones	28,500	28,500	28,325	(175)
Retirement Contributions	221,678	228,178	227,122	1,056
Election Expenses	27,800	23,180	22,942	238
Business Facilities	12,500	30,820	13,668	(17,152)
Sec. Off Fees - UCC Fees	42,800	40,760	47,262	6,502
Miscellaneous	40,800	112,122	184,788	72,666
Total Current Expenditures	<u>2,264,814</u>	<u>2,264,921</u>	<u>2,388,608</u>	<u>123,687</u>
<b>CAPITAL-OUTLAY</b>	10,000	71,865	65,682	6,183
Total Expenditures	<u>2,274,814</u>	<u>2,336,786</u>	<u>2,454,290</u>	<u>117,504</u>

(Continued)

Do not accompany when an original per order financial statement.



**CLERK OF COURT OF RAPIDES PARISH**  
*Monroe, Louisiana*

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GOVERNMENTAL FUNDS**  
 For the year ended June 30, 2000  
 (CONTINUED)

	BUDGET AMOUNTS		ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
	(2000)	(2000)		
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	831,440	947,880	951,597	44,717
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers in	<u>21,880</u>	<u>20,880</u>	<u>21,675</u>	<u>1,675</u>
Total Other Financing Sources	<u>21,880</u>	<u>20,880</u>	<u>21,675</u>	<u>1,675</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	853,320	968,760	1,014,276	45,516
<b>FUND BALANCE, BEGINNING</b>	<u>1,291,949</u>	<u>1,291,949</u>	<u>1,291,949</u>	<u>0</u>
<b>FUND BALANCE, ENDING</b>	<u><u>2,145,269</u></u>	<u><u>2,260,520</u></u>	<u><u>2,306,225</u></u>	<u><u>40,705</u></u>

The accounting system is integral part of the financial statement.

**CLERK OF COURT OF RAPIDS PARISH  
ALEXANDRIA, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2003**

**FIJUCIARY FUND—AGENCY FUNDS**

**ADVANCE DEPOSIT FUND**

The advance deposit fund, as provided by Louisiana Revised Statute 13:842, is used to account 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 13:875, is used to account 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.

**JUDICIARY FEE FUND (OLD SUIT BALANCES)**

The judiciary fee fund is used to account for advance deposits on suits filed by litigants prior to the establishment of the above advance deposit fund.

**DEFERRED COMPENSATION FUND**

This fund is used to account for assets held for employees in accordance with the provisions of Internal Revenue Code Section 457.

**CASA FUND**

In 1997, the State Legislature passed the CASA Program under R.S. 15:1009.1. The program covers all defendants in criminal cases and traffic offenses, of which the district court has jurisdiction, who are convicted after trial or who plead guilty. The amount is assessed at \$5.00 and shall be transmitted to the Clerk for the court appointed special advocate programs in the parish.

**CLERK OF COURT OF RAPIDS PARISH  
FIDUCIARY FUND-TYPE - AGENCY FUNDS**

**SCHEDULE OF CHANGES IN UNSETTLED DEPOSIT BALANCES, BY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2005**

	<u>CASA Fund</u>	<u>Advance Deposit Fund</u>	<u>Registry Of Court Fund</u>	<u>Fiduciary Fee Fund</u>
Deposit balances, beginning of year	\$ -	\$ 1,869,833	\$ 998,547	\$ 13,360
<b>Additions:</b>				
Deposits:				
Bills and currencies		2,838,233		
Deposits by order of the cl.	79,833		2,793,288	
Interest on investments		21,688	713	3
Transfer from other funds				
Total additions	<u>79,833</u>	<u>2,881,201</u>	<u>2,794,001</u>	<u>3</u>
Total deposits and additions	<u>79,833</u>	<u>4,751,034</u>	<u>3,788,048</u>	<u>13,376</u>
<b>Deductions:</b>				
Settlements in litigation		960,000		
Attorney, runners and accountal fees		85,141		
Court's costs		1,231,207		
Sheriff's fees		411,793		
Cost of court		25,893		
Judge's fees		800,870		
Miscellaneous			5,000	
Transfers to other funds		33,870		7
Payments by order of the cl.	68,106		1,888,874	
Transfers to fo. of L.A. (Unclaimed funds)			<u>16,887</u>	
Total deductions	<u>68,106</u>	<u>2,887,780</u>	<u>1,894,754</u>	<u>7</u>
Deposit balances, end of year	<u>\$ 18,418</u>	<u>\$ 1,863,254</u>	<u>\$ 1,133,297</u>	<u>\$ 11,369</u>

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2000  
(CONTINUED)

GENERAL

INSURANCE IN FORCE

The Clerk of Court maintains various insurance policies at June 30, 2000. These policies are disclosed in the following schedule entitled "Insurance in Force."

CLERK OF COURT OR RAYMOND FARDIN  
 ALEXANDRIA, LOUISIANA

SCHEDULE OF INSURANCE IN FORCE  
 APRIL 15, 2002

INSURER	POLICY #	EXPIRATION DATE	IDENTITY	COVERAGE	AMOUNT
LA SEC OF C (Fire Ins) Agency	00000000	01/01/02	Fire and Explosion	Clark's Indemnity Insurance	\$1,000,000
LA State's Compensation-Comp	00000000	01/01/02	Other State Employees	Workmen's Compensation Employees Liability	\$500,000
American Chiropractic Association Louisiana	00000000	01/01/02	See SCHEDULE OF LIABILITY FOR THE BOARD OF CIVIL SERVICE	Professional Liability	Individual \$1,000,000 Aggregate \$1,000,000
Fireman's Property-Casualty	00000000	01/01/02	Auto and Boat/Boat/Holding	Personal Use on Damage	\$1,000,000
Fireman Savings Company	00000000	01/01/02	Fire and Explosion (Auto)	Business Personal Auto (\$100,000 Ded)	\$1,000
Fireman Savings Company	00000000	01/01/02	Public Performance	Clark's Family Auto	\$1,000

Continued

CLERK OF COURT OF RAPIDS PARISH  
ALEXANDRIA, LOUISIANA

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

The following pages contain the report on internal control structure and compliance with laws and regulations required by Government Auditing Standards issued by the Comptroller General of the United States. The paragraph on internal control structure is based solely on the audit of the general purpose financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The paragraph on compliance with laws and regulations is, likewise, based solely on the audit of the general purpose financial statements and presents, where applicable, compliance matters that would be material to the general purpose financial statements.



## DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

### REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

THE HONORABLE CAROLYN JONES RYLAND  
CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

We have audited the general purpose financial statements of Clerk of Court of Rapides Parish as of and for the year ended June 30, 2003, and have issued our report thereon dated November 13, 2003. We conducted our audit in accordance with United States 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 Clerk of Court of Rapides Parish's financial statements are free of material misstatement, we 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 statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under Government Auditing Standards.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Clerk of Court of Rapides Parish's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Rapides Parish Clerk of Court management and others of the organization and is not intended to be and should not be used by anyone other than those specified parties.

Respectfully Submitted,



Donald, Scott & Debesse, CPA's, APC  
Alexandria, Louisiana  
November 17, 2003



**RAPIDES PARISH CLERK OF COURT  
ALEXANDRIA, LOUISIANA**

**Summary Schedule of Prior Audit Findings for the Year Ended June 30, 2002**

Ref. No.	Account	Description of Finding	(Ex. No./Parity)	Action Taken**	Estimate**
_____	_____	Item _____ _____ _____	_____	_____ _____ _____	_____ _____ _____
_____	_____	_____ _____ _____	_____	_____ _____ _____	_____ _____ _____
_____	_____	_____ _____ _____	_____	_____ _____ _____	_____ _____ _____

**RAPIDES PARISH CLERK OF COURT  
ALEXANDRIA, LOUISIANA**

**Corrective Action Plan for Current Year Audit  
Findings For the Year Ended June 30, 2013**

Ref. No.	Description of Finding	Corrective Action Planned	Priority**	Completion Date
_____	None	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**CLERK OF COURT OF RAPIDES PARISH**  
**Alexandria, Louisiana**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2003**

We have audited the financial statements of the Clerk of Court of Rapides Parish as of June 30, 2003 and have issued our report thereon dated November 17, 2003. We conducted our audit in accordance with United States 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. Our audit of the financial statements as-of and for the year ended June 30, 2003 resulted in an qualified opinion.

**Section I-Summary of Auditor's Reports**

**a. Report on Internal Control and Compliance Material to the Financial Statements**

**Internal control**

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

**Compliance**

Non-Compliance Material to Financial Statements  Yes  No

**Section II-Financial Statement Findings**

None