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

**GENERAL PURPOSE FINANCIAL STATEMENTS  
AND  
AUDITORS' REPORTS**

**As of And For the Year Ended June 30, 1996  
With Supplemental Information Schedules**

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Release Date **FEB 26 1997**

CLERK OF COURT OF RAPIDES PARISH  
GENERAL PURPOSE FINANCIAL STATEMENTS  
For the Year Ended June 30, 1996

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CERTIFIED PUBLIC ACCOUNTANTS

**DAUZAT, BEALL & DEBEVEC, CPAs**

A PROFESSIONAL CORPORATION

**INDEPENDENT AUDITORS' REPORT**

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

We have audited the general purpose financial statements of the Clerk of Court of Rapides Parish, as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Clerk of Court of Rapides Parish. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those 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 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Clerk of Court of Rapides Parish at June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 13, 1996, on our consideration of Clerk of Court of Rapides Parish's internal control structure and a report dated December 13, 1996, on its compliance with laws and regulations.

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

Respectfully submitted,



Dausat, Beall & Debevec, CPAs, APC  
Alexandria, Louisiana  
December 13, 1996

**GENERAL PURPOSE FINANCIAL STATEMENTS**

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1996

	GOVERNMENTAL FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		
	CLERK'S SALARY FUND	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM LIABILITIES	TOTAL (MEMORANDUM ONLY)
<b>ASSETS AND OTHER DEBITS</b>					
ASSETS:					
CASH	\$ 293,641	\$ 1,088,834			\$ 1,382,475
INVESTMENTS		798,218			798,218
ACCOUNTS RECEIVABLE	22,851	2,768			25,619
OFFICE EQUIPMENT, FURNITURE AND FIXTURES			\$ 1,099,574		1,099,574
DUE FROM OTHER FUNDS	484				484
PREPAID EXPENSES	6,975				6,975
OTHER DEBITS:					
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM OBLIGATIONS				\$ 21,939	21,939
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 323,951</b>	<b>\$ 1,889,820</b>	<b>\$ 1,099,574</b>	<b>\$ 21,939</b>	<b>\$ 3,335,284</b>
<b>LIABILITIES, FUND BALANCES AND OTHER CREDITS</b>					
LIABILITIES:					
ACCOUNTS PAYABLE	\$ 11,574				\$ 11,574
PAYROLL DEDUCTIONS PAYABLE	4,426				4,426
OTHER PAYABLES	2,163				2,163
DUE TO OTHER FUNDS		\$ 484			484
SICK LEAVE PAYABLE				\$ 10,057	10,057
CAPITAL LEASE PAYABLE				11,882	11,882
UNSETTLED DEPOSITS		1,841,118			1,841,118
DEFERRED COMPENSATION BENEFITS PAYABLE		48,218			48,218
<b>TOTAL LIABILITIES</b>	<b>18,163</b>	<b>1,889,820</b>		<b>21,939</b>	<b>1,929,922</b>
FUND BALANCES AND OTHER CREDITS					
INVESTMENT IN GENERAL FIXED ASSETS			\$ 1,099,574		1,099,574
FUND BALANCES:					
RESERVED					
UNRESERVED	305,788				305,788
<b>TOTAL FUND BALANCES AND OTHER CREDITS</b>	<b>\$ 323,951</b>	<b>\$ 1,889,820</b>	<b>\$ 1,099,574</b>	<b>\$ 21,939</b>	<b>\$ 3,335,284</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - GOVERNMENTAL FUND TYPE  
FOR THE YEAR ENDED JUNE 30, 1996

	CLERK'S SALARY FUND
<b>REVENUES</b>	
RECORDINGS	
DEEDS	\$ 476,569
CIVIL SUITS AND PROBATE RECORDS	714,183
CANCELLATIONS	15,832
MORTGAGE CERTIFICATES	28,421
MARRIAGE LICENSES	31,775
CERTIFIED COPIES	133,239
CRIMINAL FEES	70,074
COMMISSIONER OF ELECTIONS REIMBURSEMENT	13,074
CANDIDATE QUALIFYING FEES	20,373
UCC FEES	100,263
NOTARIAL FEES	3,175
INTEREST ON INVESTMENTS	882
MISCELLANEOUS	78,459
JUVENILE COURT	4,212
TOTAL REVENUES	1,690,531
<b>EXPENDITURES</b>	
CURRENT:	
GENERAL GOVERNMENT:	
SALARIES	
CLERK	62,774
DEPUTY CLERKS	771,581
OTHER	54,773
OFFICE SUPPLIES	128,353
EMPLOYEE GROUP INSURANCE	84,975
GENERAL INSURANCE	16,065
TRAVEL	
CLERK'S TRAVEL ALLOWANCE	6,277
TRAVEL & CONTINUING EDUCATION	1,771
AUTO SUPPLIES AND MAINTENANCE	7,624
COMPUTER OPERATIONS	32,108
LEGAL AND PROFESSIONAL	17,108
ASSOCIATION DUES	1,983

(continued)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - GOVERNMENTAL FUND TYPE  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

	CLERK'S SALARY <u>FUND</u>
TELEPHONE	32,690
CAND. QLFY. FEES REMITTED	18,983
EMPLOYEE RETIREMENT	95,184
ELECTION EXPENDITURES	12,457
MISCELLANEOUS	35,047
BATTERED FAMILIES	14,299
SEC'TY OF STATE - UCC FEES	43,877
JUVENILE COURT	4,270
CAPITAL OUTLAY:	
OFFICE	34,143
DEBT SERVICE:	
PRINCIPAL RETIREMENT	18,476
INTEREST	<u>1,908</u>
TOTAL EXPENDITURES	1,496,726
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	 193,805
OTHER FINANCING SOURCES	
OPERATING TRANSFERS IN	35,799
CAPITALIZED LEASES	<u>9,900</u>
TOTAL OTHER FINANCING SOURCES	45,699
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	 239,504
FUND BALANCE, BEGINNING	<u>66,284</u>
FUND BALANCE, ENDING	<u>\$ 305,788</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.



CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL - CLERK'S SALARY FUND  
FOR THE YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
RECORDINGS			
DEEDS	\$ 453,761	\$ 476,569	\$ 22,808
CIVIL SUITS AND PROBATE RECORDS	713,844	714,183	339
CANCELLATIONS	15,861	15,832	(29)
MORTGAGE CERTIFICATES	28,820	28,421	(399)
MARRIAGE LICENSES	31,700	31,775	75
CERTIFIED COPIES	133,765	133,239	(526)
CRIMINAL FEES	69,417	70,074	657
COMMISSIONER OF ELECTIONS REIMBURSEMENT	13,074	13,074	-
CANDIDATE QUALIFYING FEES	20,373	20,373	-
UCC FEES	99,500	100,263	763
NOTARIAL FEES	4,175	3,175	(1,000)
INTEREST ON INVESTMENTS	0	882	882
MISCELLANEOUS	79,900	78,459	(1,441)
JUVENILE COURT	0	4,212	4,212
TOTAL REVENUES	<u>1,664,190</u>	<u>1,690,531</u>	<u>26,341</u>
<b>EXPENDITURES</b>			
CURRENT:			
GENERAL GOVERNMENT:			
SALARIES			
CLERK	62,500	62,774	(274)
DEPUTY CLERKS	775,000	771,581	3,419
OTHER	57,350	54,773	2,577
OFFICE	125,685	128,353	(2,668)
EMPLOYEE GROUP INSURANCE	86,245	84,975	1,270
GENERAL INSURANCE	22,400	16,065	6,335
TRAVEL			
CLERK'S TRAVEL ALLOW.	6,300	6,277	23
TRAVEL & CONTINUING EDUCATION	1,900	1,771	129
AUTO SUPPLIES & MAINTENANCE	7,400	7,624	(224)
COMPUTER OPERATIONS	31,120	32,108	(988)
LEGAL & PROFESSIONAL	16,725	17,108	(383)
ASSOCIATION DUES	2,000	1,983	17

(continued)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL - CLERK'S SALARY FUND  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
TELEPHONE	31,140	32,690	(1,550)
CAND. QLFY. FEES REMITTED	18,980	18,983	(3)
EMPLOYEE RETIREMENT	95,300	95,184	116
ELECTION EXPENDITURES	12,296	12,457	(161)
MISCELLANEOUS	29,598	35,047	(5,449)
BAD DEBTS	150	0	150
BATTERED FAMILIES	12,900	14,299	(1,399)
SEC'TY OF STATE - UCC FEES	38,000	43,877	(5,877)
JUVENILE COURT	4,280	4,270	10
CAPITAL OUTLAY:			
OFFICE	25,300	34,143	(8,843)
DEBT SERVICE:			
PRINCIPAL RETIREMENT	18,084	18,476	(392)
INTEREST	-	1,908	(1,908)
TOTAL EXPENDITURES	<u>1,480,653</u>	<u>1,496,726</u>	<u>(16,073)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	183,537	193,805	10,268
OTHER FINANCING SOURCES			
OPERATING TRANSFERS IN	33,064	35,799	2,735
CAPITALIZED LEASES	-	9,900	9,900
TOTAL OTHER FINANCING SOURCES	33,064	45,699	12,635
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	216,601	239,504	22,903
FUND BALANCE, BEGINNING	<u>66,284</u>	<u>66,284</u>	-
FUND BALANCE, ENDING	<u>\$ 282,885</u>	<u>\$ 305,788</u>	<u>\$ 22,903</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996

**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.

**1. 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 Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. Reporting Entity**

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the Clerk of Court of Rapides Parish is a separately elected governing official having ultimate accountability to the electorate, has a separate legal standing and is fiscally independent, the Clerk of Court of Rapides Parish is a separate reporting governmental entity with no component units. The Clerk of Court of Rapides Parish includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the Clerk of Court of Rapides Parish.

**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.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

Funds of the Clerk of Court are classified in to two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**GOVERNMENTAL FUND**

Governmental funds account for all or most of the Clerk of Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

**CLERK'S SALARY FUND**

The Clerk's salary 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.

**FIDUCIARY FUNDS**

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Clerk of Court. Fiduciary funds include:

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

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 employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term liabilities account group.

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.

**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.

**E. Budgetary Practice**

The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

1. Formal budgetary integration is employed as a management control device for the Clerk's salary fund. The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).
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 and time deposits with original maturities of three months or less from the date of acquisition.

**G. 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. Fixed Assets**

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased and the related assets are capitalized (reported) in the general fixed assets account group.

General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on the general fixed assets.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

All fixed assets are valued at historical cost after June 30, 1980. Prior to June 30, 1980, assets valued at estimated historical cost if historical cost was not available. Estimated historical cost for assets acquired prior to June, 1980, was determined by using estimated market value at the time of acquisition.

**I. Long Term Obligations**

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term liabilities account group, not in the general fund.

The two account groups are not "funds." They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

**J. 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 fifteen 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.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

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

The cost of current leave privileges, computed in accordance with GASB Codification Section c60, is recognized as a current-year expenditure in the governmental fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term liabilities account group.

**K. Total Column on Balance Sheet - Overview**

Total columns on the combined statement is captioned memorandum only to indicate that it is presented only to facilitate financial analysis. Data in the 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.

**2. CASH**

At the year end, the Clerk's total cash balance was \$1,382,475, this includes \$500 petty cash funds and deposits with banks with a carrying amount of \$1,381,975 and a bank balance of \$1,536,140. Of the bank balance, \$340,111 was covered by federal depository insurance and \$1,196,029 was covered by pledged securities by financial institutions which comply with requirements of Louisiana statutes.

**3. INVESTMENTS**

Investments are stated at cost in the advanced deposit fund and the investments in the deferred compensation fund are stated at fair market value. Investments at June 30, 1996, are as follows:



CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

Fund	With Whom	Type of Investment	Cost	Market Value
Advance Deposit	Security Bank	C.D.	\$ 100,000	\$ 100,000
Advance Deposit	Security Bank	C.D.	100,000	100,000
Advance Deposit	Security Bank	C.D.	100,000	100,000
Advance Deposit	Security Bank	C.D.	150,000	150,000
Advance Deposit	Bank of Lecompte	C.D.	100,000	100,000
Advance Deposit	Bank of Lecompte	C.D.	50,000	50,000
Advance Deposit	Rapides Bank	C.D.	150,000	150,000
Total advanced deposit fund			<u>\$ 750,000</u>	<u>\$ 750,000</u>
Deferred Comp	Insurance Co	Annuity	<u>\$ 48,218</u>	<u>\$ 48,218</u>

At year end, some of the Clerk's investments consisted of annuity contracts with an insurance company with a carrying value of \$48,218. 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 \$750,000, both carrying amount and bank balance. Of the bank balance, \$300,000 was covered by federal depository insurance, \$450,000 was covered by pledged securities of financial institutions which comply with the requirements of Louisiana statutes and no amounts were uninsured or uncollateralized.

The Clerk's investments 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 or for which the securities are held by the Clerk or its agent in the Clerk's name. Category 2 includes 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**

Accounts receivables consists of clerk fees and charges reimbursed subsequent to the audit period.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

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.

6. **GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance July 1, <u>1995</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1996</u>
Office Equip., Furn. & Fixtures	<u>\$1,081,648</u>	<u>34,143</u>	<u>(16,217)</u>	<u>\$ 1,099,574</u>

7. **CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The general long-term debt of the Clerk's office as of June 30, 1996 is as follows:

	<u>Compensated Absences</u>	<u>Capital Leases</u>	<u>Total</u>
Long-term obligations at July 1, 1995	\$ 21,752	\$ 20,458	\$ 42,210
Additions		9,900	9,900
Deductions	<u>(11,695)</u>	<u>(18,476)</u>	<u>(30,171)</u>
Long-term obligations at June 30, 1996	<u>\$ 10,057</u>	<u>\$ 11,882</u>	<u>\$ 21,939</u>

Compensated absences are as explained in Note 1-J.

**Lease-Purchases**

The Clerk's office entered into a lease-purchase arrangement on a computer optical upgrade, financing \$9,900. This lease-purchase is secured by Clerk's salary fund revenues and may be terminated if funds for payments cannot be appropriated in a subsequent budget year.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

The Clerk's office also entered into a lease-purchase arrangement on a document image system, financing \$63,500. This lease-purchase is secured by Clerk's salary fund revenues and may be terminated if funds for payments cannot be appropriated in a subsequent budget year.

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the new minimum lease payments, as of June 30, 1996:

Fiscal year:		
1996-97		11,904
1997-98		<u>460</u>
Total minimum lease payments		<u>12,364</u>
Less - amount representing interest		<u>(482)</u>
Present value of net minimum lease payments		<u>\$ 11,882</u>

8. 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	\$ 484
	Total	<u>\$ 484</u>

9. CHANGES IN AGENCY FUND UNSETTLED DEPOSITS

<u>Agency Fund</u>	<u>Balance at July 1, 1995</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 1996</u>
Advance Deposit Fund	\$ 765,829	\$ 1,868,189	\$ 1,790,756	\$ 843,262
Registry of Court Fund	1,323,661	1,477,982	1,817,150	984,493
Judiciary Fee Fund	13,363			13,363
Total	<u>\$ 2,102,853</u>	<u>\$ 3,346,171</u>	<u>\$ 3,607,906</u>	<u>\$ 1,841,118</u>

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

10. CHANGES IN AGENCY FUND DEFERRED COMPENSATION BENEFITS PAYABLE:

<u>Agency Fund</u>	<u>Balance at July 1, 1995</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 1996</u>
Deferred Compensation Fund	<u>\$ 38,217</u>	<u>\$ 12,599</u>	<u>\$ (2,598)</u>	<u>\$ 48,218</u>

11. 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 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 received the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent (one-half of one per cent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer's 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.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

The following provides certain disclosures for the clerk of court and the retirement system that are required by GASB Codification Section P20.129:

Year Ended June 30, 1996

**Rapides Parish Clerk of Court**

Total current-year payroll	\$ <u>889,128</u>
Total current-year covered payroll	\$ <u>827,684</u>

	Required by Statute		Actual		Actuarially Required	
	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount
Contributions:						
Employees	<u>8.25%</u>	<u>\$ 68,284</u>	<u>8.04%</u>	<u>\$ 66,553</u>	<u>8.25%</u>	<u>\$ 68,284</u>
Employer	<u>11.50%</u>	<u>\$ 95,184</u>	<u>11.50%</u>	<u>\$ 95,184</u>	<u>10.97%</u>	<u>\$ 90,797</u>
Total	<u>19.75%</u>	<u>\$ 163,468</u>	<u>19.54%</u>	<u>\$ 161,737</u>	<u>19.22%</u>	<u>\$ 159,081</u>
Per cent of employer's actuarially required contribution to all participating employers						<u>1.77%</u>

Year Ended June 30, 1995

**Retirement System**

Net assets	\$ 89,262,889
Pension benefit obligation	<u>166,769,560</u>
Unfunded pension benefit obligation	<u>\$ (77,506,671)</u>

The pension benefit obligation is presented as of June 30, 1995, because the June 30, 1996 information is not available. The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons amount PERS and employers. The System does not make separate measurements of assets and pension obligations for individual employers.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

Historical trend information showing the System's progress is accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1995, comprehensive annual financial report. The Rapides Parish Clerk of Court does not guarantee the benefits granted by the system.

**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 in annuity contracts with a life insurance company. At June 30, 1996, investments and the corresponding liabilities were recorded in an agency fund at the fair market value of \$48,218.

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.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

13. OPERATING LEASES

The Rapides Parish Clerk of Court has two (2) lease commitments for copiers as of June 30, 1996. The cost for the leases for the year ended June 30, 1996 was \$12,356. The future minimum lease payments for these leases are as follows:

<u>YEAR ENDING JUNE 30,</u>	<u>AMOUNT</u>
1997	\$ 15,559
1998	15,559
1999	13,059
2000	9,559
TOTAL	<u>\$ 53,736</u>

14. LITIGATION

The Clerk of Court had no claims against her office at June 30, 1996, which counsel felt needed to be accrued in accordance with statement of financial accounting standards No. 5.

15. 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, 1996.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

GOVERNMENTAL FUND

CLERK'S SALARY FUND

The Clerk's salary fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.



CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

CLERK'S SALARY FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE FISCAL YEARS ENDED JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>	<u>DIFFERENCE</u>
<b>REVENUES</b>			
RECORDINGS			
DEEDS	\$ 476,569	\$ 347,792	\$ 128,777
CIVIL SUITS AND PROBATE RECORDS	714,183	650,811	63,372
CANCELLATIONS	15,832	17,043	(1,211)
MORTGAGE CERTIFICATES	28,421	39,494	(11,073)
MARRIAGE LICENSES	31,775	32,675	(900)
CERTIFIED COPIES	133,239	101,803	31,436
CRIMINAL FEES	70,074	87,076	(17,002)
COMMISSIONER OF ELECTIONS REIMBURSEMENT	13,074	9,168	3,906
CANDIDATE QUALIFYING FEES	20,373	12,005	8,368
UCC FEES	100,263	80,433	19,830
NOTARIAL FEES	3,175	2,300	875
INTEREST ON INVESTMENTS	882	99	783
MISCELLANEOUS	78,459	77,636	823
JUVENILE COURT	<u>4,212</u>	<u>3,240</u>	<u>972</u>
TOTAL REVENUES	1,690,531	1,461,575	228,956
<b>EXPENDITURES</b>			
CURRENT:			
GENERAL GOVERNMENT:			
SALARIES			
CLERK	62,774	62,774	-
DEPUTY CLERKS	771,581	801,002	29,421
OTHER	54,773	46,421	(8,352)
OFFICE SUPPLIES	128,353	99,422	(28,931)
EMPLOYEE GROUP INSURANCE	84,975	122,373	37,398
GENERAL INSURANCE	16,065	22,808	6,743
TRAVEL			
CLERK'S TRAVEL ALLOW.	6,277	6,277	-
TRAVEL & CONTINUING EDUCATION	1,771	1,940	169
AUTO SUPPLIES AND MAINTENANCE	7,624	8,058	434
COMPUTER OPERATIONS	32,108	29,370	(2,738)
LEGAL AND ACCOUNTING FEES	17,108	22,702	5,594
ASSOCIATION DUES	1,983	2,178	195

(continued)

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

CLERK'S SALARY FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE FISCAL YEARS ENDED JUNE 30, 1996 AND 1995  
(CONTINUED)

	<u>1996</u>	<u>1995</u>	<u>DIFFERENCE</u>
TELEPHONE	32,690	30,879	(1,811)
CAND. QLFY. FEES REMITTED	18,983	10,899	(8,084)
EMPLOYEE RETIREMENT	95,184	87,847	(7,337)
ELECTION EXPENDITURES	12,457	7,979	(4,478)
MISCELLANEOUS	35,047	31,645	(3,402)
BAD DEBTS	-	48	48
BATTERED FAMILIES	14,299	14,704	405
SEC'TY OF STATE - UCC FEES	43,877	36,805	(7,072)
JUVENILE COURT	4,270	3,772	(498)
CAPITAL OUTLAY:			
OFFICE	34,143	28,727	(5,416)
DEBT SERVICE:			
PRINCIPAL RETIREMENT	18,476	46,298	27,822
INTEREST	<u>1,908</u>	<u>5,305</u>	<u>3,397</u>
TOTAL EXPENDITURES	1,496,726	1,530,233	33,507
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	193,805	(68,658)	262,463
OTHER FINANCING SOURCES			
OPERATING TRANSFERS IN	35,799	22,721	13,078
CAPITALIZED LEASES	<u>9,900</u>	<u>          </u>	<u>9,900</u>
TOTAL OTHER FINANCING SOURCES	45,699	22,721	22,978
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	239,504	(45,937)	285,441
FUND BALANCE, BEGINNING	<u>66,284</u>	<u>112,221</u>	<u>(45,937)</u>
FUND BALANCE, ENDING	<u>\$ 305,788</u>	<u>\$ 66,284</u>	<u>\$ 239,504</u>

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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 13:475, is used to account for funds which have been ordered by the court to be held until judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

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.

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

COMBINING BALANCE SHEET  
AGENCY FUNDS  
JUNE 30, 1996

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	JUDICIARY FEE FUND	DEFERRED COMPENSATION FUND	TOTAL
<b>ASSETS:</b>					
CASH	\$ 90,494	\$ 984,493	\$ 13,847		\$ 1,088,834
INVESTMENTS	750,000			\$ 48,218	798,218
OTHER RECEIVABLES DUE FROM OTHER FUNDS	2,768				2,768
<b>TOTAL ASSETS</b>	<u>\$ 843,262</u>	<u>\$ 984,493</u>	<u>\$ 13,847</u>	<u>\$ 48,218</u>	<u>\$ 1,889,820</u>
<b>LIABILITIES</b>					
DUE TO OTHER FUNDS			\$ 484		\$ 484
UNSETTLED DEPOSITS	\$ 843,262	\$ 984,493	13,363		1,841,118
DEFERRED COMPENSATION BENEFITS PAYABLE				\$ 48,218	48,218
<b>TOTAL LIABILITIES</b>	<u>\$ 843,262</u>	<u>\$ 984,493</u>	<u>\$ 13,847</u>	<u>\$ 48,218</u>	<u>\$ 1,889,820</u>

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

AGENCY FUNDS  
COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
JUNE 30, 1996

	BALANCE JULY 1, 1995	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1996
<b>ASSETS</b>				
CASH	\$ 1,500,370	\$ 3,196,280	\$ (3,607,816)	\$ 1,088,834
INVESTMENTS	638,217	162,599	(2,598)	798,218
OTHER RECEIVABLES DUE FROM OTHER FUNDS	2,858		(90)	2,768
<b>TOTAL ASSETS</b>	<u>\$ 2,141,445</u>	<u>\$ 3,358,879</u>	<u>\$ (3,610,504)</u>	<u>\$ 1,889,820</u>
 <b>LIABILITIES</b>				
DUE TO OTHER FUNDS	\$ 375	109		\$ 484
UNSETTLED DEPOSITE	2,102,853	3,346,171	\$ (3,607,906)	1,841,118
DEFERRED COMPENSATION BENEFITS PAYABLE	38,217	12,599	(2,598)	48,218
<b>TOTAL LIABILITIES</b>	<u>\$ 2,141,445</u>	<u>\$ 3,358,879</u>	<u>\$ (3,610,504)</u>	<u>\$ 1,889,820</u>

CLERK OF COURT OF RAPIDES PARISH  
FIDUCIARY FUND TYPE - AGENCY FUNDS

SCHEDULE OF CHANGES IN UNSETTLED DEPOSIT BALANCES, BY FUNDS  
FOR THE YEAR ENDED JUNE 30, 1996

	<u>Advance Deposit Fund</u>	<u>Registry Of Court Fund</u>	<u>Judiciary Fee Fund</u>
Deposit balances, beginning of year	\$ 765,829	\$ 1,323,661	\$ 13,363
Additions:			
Deposits:			
Suits and successions	1,825,777		
Deposits by order of the ct.		1,458,680	
Interest on investments	35,970	19,302	109
Transfer from other funds	6,442		
Total additions	<u>1,868,189</u>	<u>1,477,982</u>	<u>109</u>
Total deposits and additions	<u>2,634,018</u>	<u>2,801,643</u>	<u>13,472</u>
Deductions:			
Settlements to litigants	460,018		
Attorney, curators and notarial fees	51,296		
Witness, appraisers, keepers, etc.	6,312		
Clerk's costs	784,811		
Sheriff's fees	274,195		
Cost of court	25,916		
Judge's fees	147,267		
Miscellaneous	5,251		
Transfer to other funds	35,690	6,442	109
Payments by order of the ct.		1,750,692	
Transfer to St. of LA. (Unclaimed funds)		60,016	
Total deductions	<u>1,790,756</u>	<u>1,817,150</u>	<u>109</u>
Deposit balances, end of year	<u>\$ 843,262</u>	<u>\$ 984,493</u>	<u>\$ 13,363</u>

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996  
(CONTINUED)

GENERAL

INSURANCE IN FORCE

The Clerk of Court maintains various insurance policies at June 30, 1996. These policies are disclosed in the following schedule entitled "Insurance In Force."

CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

SCHEDULE OF INSURANCE IN FORCE  
JUNE 30, 1996

NAME	POLICY #	INCEPTION DATE	EXPIRATION DATE	PROPERTY	COVERAGE	AMOUNT
Underwriters at Lloyd's, London	60245	7/1/95	7/1/96	Errors and Omissions	Clerk's Indemnity Insurance	\$500,000
LA. Workers' Compensation Corp.	22936	6/4/95	6/4/96	Clerical Office Employees	Workmen's Compensation Employers Liability	Statutory 100,000/500,000
Aetna Casualty and Surety Co.	071 FJ 0025379750	4/4/96	4/4/97	1995 Oldsmobile Auro Vin 1G3GR62C854117531	Liability Medical Payments Uninsured Motorist Comprehensive Collision	500,000/Ea.Acc. 2,000/Ea.Acc. 500,000/Ea.Acc. ACV/250 Ded. ACV/500 Ded.
Aetna Casualty and Surety Co.	071 ALM 25379750	4/4/96	4/4/97	Books and Recordings	Physical Loss or Damage	100,000/250Ded.
Western Surety Company	18265158	1/24/95	1/24/96	Honesty and Blanket Bond	Blanket Position Bond (\$250 Ded.)	10,000
Western Surety Company	BOND # 1FF 13098691	7/1/96	7/1/00	Faithful Performance	Clerk's Surety Bond	10,000
ITT Hartford	43 MSC JE3467	5/14/96	5/14/97	IBM System 400, etc.	Physical Loss or Damage ACV (\$1,000 Ded.)	370,250

"Unaudited"



CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

The following pages contain reports 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 report 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 report 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.

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## DAUZAT, BEALL & DEBEVEC, CPAs

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### INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF THE GENERAL PURPOSE 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 the Clerk of Court of Rapides Parish as of and for the year ended June 30, 1996, and have issued our report thereon dated December 13, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those 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.

The management of the Clerk of Court of Rapides Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.



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# DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF THE GENERAL PURPOSE 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 the Clerk of Court of Rapides Parish as of and for the year ended June 30, 1996, and have issued our report thereon dated December 13, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those 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.

Compliance with laws, regulations, contracts, and grants applicable to the Clerk of Court of Rapides Parish is the responsibility of the Clerk of Court of Rapides Parish. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Clerk of Court of Rapides Parish's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Clerk of Court of Rapides Parish  
Compliance Report  
Governmental Auditing Standards (Continued)

Our comments on compliance with laws and regulations are intended for the information and use of the Clerk of Court of Rapides Parish. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Dausat, Beall & Debevec, CPA'S  
Alexandria, Louisiana  
December 13, 1996