

**RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana**

**Annual Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
June 30, 2004
With Supplemental Information Schedules**

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

Release Date 2/16/05

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended June 30, 2004
With Supplemental Information Schedules

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MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

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Independent Auditor's Report

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

I have audited the basic financial statements of the Richland Parish Clerk of Court, a component unit of the Richland Parish Police Jury, as of June 30, 2004, and for the two years then ended, as listed in the table of contents. These financial statements are the responsibility of the Richland Parish Clerk of Court's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Richland Parish Clerk of Court as of June 30, 2004, and the changes in its financial position for the two years then ended in conformity with U.S. generally accepted accounting principles.

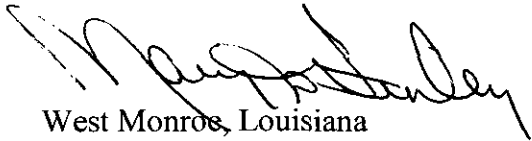
As described in Note 1 to the financial statements, the clerk has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as of June 30, 2004.

Management's discussion and analysis, and supplementary information on pages 6 through 9 and 30 through 32, respectively are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information and reviewing the source of selected information. However, I did not audit the information and express no opinion on it.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Independent Auditor's Report,
June 30, 2004

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements of the Richland Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated November 30, 2004, on the Richland Parish Clerk of Court's compliance with laws and regulations, and my consideration of the agency's internal control over financial reporting. That 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 my audit.



West Monroe, Louisiana
November 30, 2004

REQUIRED SUPPLEMENTARY INFORMATION
PART I

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Management's Discussion and Analysis
June 30, 2004

As management of the Richland Parish Clerk of Court, I offer readers of the Richland Parish Clerk of Court's financial statements this narrative overview and analysis of the financial activities of the Clerk of Court for the fiscal year ended June 30, 2004. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Clerk's basis financial statement. The 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 financial activities as a whole and illustrate a longer-term view of the Clerk of Court's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basis financial statements themselves. Comparative data for the prior year is only available on a limited basis. However, all applicable tables will present comparative data in fiscal year 2005.

Our auditor has provided assurance in her 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 read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statement* are designed to provide readers with a broad overview of the Richland Parish Clerk of Court's finances, in a manner similar to private-sector business.

The statement of net assets presents information on the Richland Parish Clerk of Court's assets & liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Richland Parish Clerk of Court is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows.

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Richland Parish Clerk of Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Richland Parish Clerk of Court can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between the governmental funds and governmental activities.

The Richland Parish Clerk of Court adopts an annual appropriated budget for the general fund . A budgetary comparison statement is provided for the major fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Richland Parish Clerk of Court's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Richland Parish Clerk of Court's performance

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial

position. At the close of the most recent fiscal year, assets of the Richland Parish Clerk of Court exceeded liabilities by \$ 427,121. Investments in capital assets (furniture and equipment) represented 4 percent of net assets. These assets are not available for future spending. The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by Richland Parish Clerk of Court to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets being included in the statement of net assets for the first time.

STATEMENT OF NET ASSETS
Government Funds

	<u>2004</u>	<u>2003</u>
ASSETS		
Cash and cash equivalents	\$390,999	\$351,344
Investments	5,057	5,000
Due from Advance Deposit Fund	536	2
Security Deposit	425	425
Receivables	21,723	33,251
Capital assets (net of accumulated depreciation)	<u>17,156</u>	<u>14,772</u>
TOTAL ASSETS	<u>\$435,896</u>	<u>\$404,794</u>
LIABILITIES		
Accounts payable	\$ 8,775	\$ 7,704
NET ASSETS		
Invested in capital assets, net of related debt	17,156	14,772
Unrestricted	<u>409,965</u>	<u>382,318</u>
TOTAL NET ASSETS	<u>\$427,121</u>	<u>\$397,090</u>

Financial Analysis of the Government's Funds

As noted earlier, the Richland Parish Clerk of Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows and outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund's reserved, undesignated fund balance of \$409,965 shows an increase (of \$27,647) from the prior year amount.

General Fund Budgetary Highlights

Differences between expenditures of the original budget and the final budget were due primarily

to increases in operating services and capital outlay. Differences between revenues of the original budget and the final budget were due primarily to an increase in revenues.

Capital Asset and Debt Administration

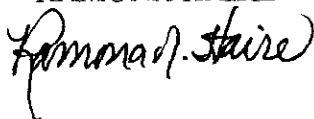
Capital assets. The Richland Parish Clerk of Court's investment in capital assets for its governmental activities as of June 30, 2004, amounts to \$17,156 (net of accumulated depreciation). This investment includes furniture and equipment. There was an increase in capital assets of \$2,384 for the year.

Long-term debt. The Richland Parish Clerk of Court has no debt outstanding.

Requests for Information

This financial report is designed to provide a general overview of the Richland Parish Clerk of Court's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Richland Parish Clerk of Court, P. O. Box 119, Rayville, LA. 71269.

RAMONA HAIRE



BASIC FINANCIAL STATEMENTS

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

STATEMENT OF NET ASSETS
June 30, 2004

	<u>2004</u>	<u>2003</u>
ASSETS		
Cash and cash equivalents	\$390,999	\$351,344
Investments	5,057	5,000
Due from Advance Deposit Fund	536	2
Security Deposit	425	425
Receivables	21,723	33,251
Capital assets (net of accumulated depreciation)	<u>17,156</u>	<u>14,772</u>
TOTAL ASSETS	<u>\$435,896</u>	<u>\$404,794</u>
LIABILITIES		
Accounts payable	\$8,775	\$7,704
NET ASSETS		
Invested in capital assets, net of related debt	17,156	14,772
Unrestricted	<u>409,965</u>	<u>382,318</u>
TOTAL NET ASSETS	<u>\$427,121</u>	<u>\$397,090</u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

STATEMENT OF ACTIVITIES
June 30, 2004

	<u>2004</u>	<u>2003</u>
Judicial:		
Personal services	\$523,562	\$491,746
Operating services	82,737	65,352
Materials and supplies	13,891	18,097
Travel	11,730	12,132
Depreciation expense	<u>7,764</u>	<u>5,760</u>
Total Program Expenses	<u>639,684</u>	<u>593,087</u>
Program revenues:		
License and permits - marriage	2,572	2,253
Clerk's supplemental compensation	16,250	13,475
Court cost, fees, and charges	337,485	423,610
Fees for recording legal documents	295,312	278,242
Fees for certified copies of documents	12,848	15,457
Miscellaneous fees	<u>2,255</u>	<u>3,488</u>
Total program revenues	<u>666,722</u>	<u>736,525</u>
Net Program Expenses	<u>27,038</u>	<u>143,438</u>
General revenues		
Interest earned	2,993	6,512
State grant		<u>3,143</u>
Total general revenues	<u>2,993</u>	<u>9,655</u>
Change in Net Assets	30,031	153,093
Net Assets - Beginning of year	<u>397,090</u>	<u>243,997</u>
Net Assets - End of year	<u>\$427,121</u>	<u>\$397,090</u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2004

	2004 GENERAL FUND	2003 GENERAL FUND
	<u> </u>	<u> </u>
ASSETS		
Cash and cash equivalents	\$390,999	\$351,344
Investments	5,057	5,000
Due from Advance Deposit Fund	536	2
Security Deposit	425	425
Receivables - fees, charges, and commissions	<u>21,723</u>	<u>33,251</u>
TOTAL ASSETS	<u><u>\$418,740</u></u>	<u><u>\$390,022</u></u>
LIABILITIES AND FUND EQUITY		
Liabilities - Accounts payable	\$8,775	\$7,704
Fund Equity - fund balances - unreserved - undesignated	<u>409,965</u>	<u>382,318</u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$418,740</u></u>	<u><u>\$390,022</u></u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Assets

For the Two Years Ended June30, 2004

	<u>2004</u>	<u>2003</u>
Total Fund Balances - Governmental Funds (Statement C)	<u>\$409,965</u>	<u>\$382,318</u>
Cost of capital assets	\$80,945	\$71,878
Less: Accumulated depreciation	<u>(63,789)</u>	<u>(57,106)</u>
Net Assets	<u><u>\$427,121</u></u>	<u><u>\$397,090</u></u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
and Changes in Fund Balances

For the Two Years Ended June 30, 2004

	2004 GENERAL FUND	2003 GENERAL FUND
REVENUES		
Licenses and permits - marriage	\$2,572	\$2,253
Intergovernmental revenues - state funds:		
Clerk's supplemental compensation	16,250	13,475
State Grant		3,143
Fees, charges, and commissions for services:		
Court costs, fees, and charges	337,485	423,610
Fees for recording legal documents	295,312	278,242
Fees for certified copies of documents	12,848	15,457
Use of money and property - interest earnings	2,993	6,512
Other	2,255	3,488
Total revenues	<u>669,715</u>	<u>746,180</u>
EXPENDITURES		
Current:		
General government - judicial:		
Personal services	523,562	491,746
Operating services	82,737	65,352
Materials and supplies	13,891	18,096
Travel and other charges	11,730	12,132
Capital outlay	10,148	10,740
Debt service		1,788
Total expenditures	<u>642,068</u>	<u>599,854</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	27,647	146,326
FUND BALANCES AT BEGINNING OF YEAR	<u>382,318</u>	<u>235,992</u>
FUND BALANCES AT END OF YEAR	<u>\$409,965</u>	<u>\$382,318</u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Two Years Ended June 30, 2004

	<u>2004</u>	<u>2003</u>
Total net change in fund balances - governmental funds (Statement E)	\$27,647	\$146,326
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period	<u>2,384</u>	<u>4,980</u>
Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Assets	<u> </u>	<u>1,787</u>
Change in net assets of governmental activities (Statement B)	<u>\$30,031</u>	<u>\$153,093</u>

The accompanying notes are an integral part of this statement.

Statement G

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Statement of Fiduciary Net Assets - Agency Funds

June 30, 2004

	<u>ADVANCE DEPOSIT</u>	<u>REGISTRY OF COURT</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	<u>\$328,361</u>	<u>\$110,785</u>	<u>\$439,146</u>
LIABILITIES			
Due to:			
General Fund	\$536		\$536
Others	<u>327,825</u>	<u>\$110,785</u>	<u>438,610</u>
TOTAL LIABILITIES	<u>\$328,361</u>	<u>\$110,785</u>	<u>\$439,146</u>

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Statement of Fiduciary Net Assets - Agency Funds

June 30, 2003

	<u>ADVANCE DEPOSIT</u>	<u>REGISTRY OF COURT</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	<u>\$304,390</u>	<u>\$664,872</u>	<u>\$969,262</u>
LIABILITIES			
Due to:			
General Fund	\$2		\$2
Others	<u>304,388</u>	<u>\$664,872</u>	<u>969,260</u>
TOTAL LIABILITIES	<u>\$304,390</u>	<u>\$664,872</u>	<u>\$969,262</u>

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

Notes to the Financial Statements
As of and For the Two Years Ended June 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The accompanying financial statements of the Richland Parish Clerk of Court have been prepared in conformity with U.S. 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.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. Certain of the significant changes in the Statement include the following:

For the first time the financial statements include:

A Management Discussion and Analysis (MD&A) section providing an analysis of the Clerk’s overall financial position and results of operations.

Financial statements prepared using full accrual accounting for all of the Clerk’s activities.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Richland Parish Police Jury is the financial reporting entity for Richland Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Richland Parish Police Jury for financial reporting purposes. The basic criterion for including a potential

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides partial funding for equipment, furniture and supplies of the clerk of court's office, the clerk of court was determined to be a component unit of the Richland 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 Richland Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The clerk of court's basic financial statements include both government-wide (reporting the clerk of court as a whole) and fund financial statements (reporting the clerk's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the clerk are classified as governmental.

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the clerk, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

In the Statement of Net Assets, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net assets are reported in three parts;

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

invested in capital assets, net of any related debt; restricted net assets; and unrestricted net assets. The clerk first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using 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 nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the clerk's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the clerk's general revenues.

Allocation of Indirect Expenses - The clerk reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Depreciation on buildings is assigned to the "general administration" function due to the fact that buildings serve multiple purposes. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the clerk are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the clerk. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

Governmental Fund Type

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Fund Type - Agency Funds

The Advance Deposit, Registry of Court and Child Support Expense agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. 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 balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

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

E. CASH AND CASH EQUIVALENTS

Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2004, the clerk of court has cash and cash equivalents (book balances) totaling \$830,145.

RICHLAND PARISH CLERK OF COURT
 Rayville, Louisiana
 Notes to the Financial Statements (Continued)

Demand deposits	\$530,865
Petty Cash	50
Time deposits	<u>299,230</u>
Total	<u><u>\$830,145</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times be secured as follows:

Bank Balances	<u>\$870,474</u>
Federal deposit insurance	\$395,049
Pledged securities (uncollateralized)	<u>1,460,437</u>
Total	<u><u>\$1,855,486</u></u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the clerk, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

F. INVESTMENTS

Investments held at June 30, 2004 consist of \$5,057 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at June 30, 2004 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, clerks, and any other political subdivisions of the State to invest in "investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The clerk maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the clerk, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	20 - 40 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

H. ANNUAL AND SICK LEAVE

All employees of the clerk of court's office earn two weeks of vacation per year after one year of service. Vacation leave cannot be accumulated and carried forward to succeeding years. Sick leave is granted on a case-by-case basis, at the discretion of the clerk.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

I. RISK MANAGEMENT

The clerk is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering his automobile, professional liability and surety bond coverage. In addition to the above policies, the clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the two years ended June 30, 2004.

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance, June 30, 2002	\$61,729
Additions	10,740
Deletions	<u>(591)</u>
Balance, June 30, 2003	71,878
Additions	10,148
Deletions	<u>(1,081)</u>
Balance, June 30, 2004	80,945
Less accumulated depreciation	<u>(63,789)</u>
Net Capital Assets	<u><u>\$17,156</u></u>

Beginning balance was adjusted to remove those items that are below the capitalization threshold level of \$500 and clerk's office performed a physical inventory.

3. PENSION PLAN

Substantially all employees of the Richland Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Plan members are required by state statute to contribute 9.25 percent of their annual covered salary and the Richland Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Richland Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Richland Parish Clerk of Court's contributions to the System for the years ending June 30, 2004, 2003, and 2002, were \$24,426, \$18,425, and \$25,516, respectively, equal to the required contributions for each year.

4. POST RETIREMENT BENEFITS

The Richland Parish Clerk of Court provides certain health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's cost of premiums) as an expenditure when the monthly premiums are due, which were \$104,663 and \$90,901 for the two years ended June 30, 2004 and 2003, respectively. Of these amounts, \$13,473 and \$8,935 were for retiree benefits, respectively.

5. CHANGES IN AGENCY FUND BALANCES

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

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Notes to the Financial Statements (Continued)

	Advance Deposit Fund	Registry of Court Fund	Total
Balance, June 30, 2002	\$309,826	\$84,398	\$394,224
Additions	344,000	593,474	937,474
Deletions	(349,438)	(13,000)	(362,438)
Balance, June 30, 2003	304,388	664,872	969,260
Additions	375,984	7,972	383,956
Deletions	(352,547)	(562,059)	(914,606)
Balance June 30, 2004	<u>\$327,825</u>	<u>\$110,785</u>	<u>\$438,610</u>

6. LITIGATION AND CLAIMS

The Richland Parish Clerk of Court is not involved in any litigation at June 30, 2004, nor is she aware of any unasserted claims.

**7. EXPENDITURES OF THE CLERK OF COURT
PAID BY THE POLICE JURY**

The Richland Parish Clerk of Court's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Richland Parish Police Jury.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2004

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
License and permits-marriage	\$2,200	\$2,700	\$2,572	(\$128)
Intergovernmental revenues - state funds				
Clerk's supplemental compensation	14,700	14,700	16,250	1,550
Fees, charges, and commissions for services:				
Court costs, fees, and charges	365,300	328,650	337,485	8,835
Fees for recording legal documents	230,000	275,000	295,312	20,312
Fees for certified copies of documents	14,000	12,000	12,848	848
Use of money and property - interest earnings	1,000	4,000	2,993	(1,007)
Other	2,200	2,562	2,255	(307)
Total revenues	<u>629,400</u>	<u>639,612</u>	<u>669,715</u>	<u>30,103</u>
EXPENDITURES				
Current:				
<i>General government - judicial</i>				
Personal services and related benefits	522,000	522,000	523,562	(1,562)
Operating services	48,300	80,000	82,737	(2,737)
Materials and supplies	9,500	10,000	13,891	(3,891)
Travel and other charges	27,520	30,000	11,730	18,270
Capital outlay	3,000	17,000	10,148	6,852
Total expenditures	<u>610,320</u>	<u>659,000</u>	<u>642,068</u>	<u>16,932</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	19,080	(19,388)	27,647	(47,035)
FUND BALANCE AT BEGINNING OF YEAR	<u>200,000</u>	<u>382,318</u>	<u>382,318</u>	<u>NONE</u>
FUND BALANCE AT END OF YEAR	<u>\$219,080</u>	<u>\$362,930</u>	<u>\$409,965</u>	<u>(\$47,035)</u>

See accompanying note to budgetary comparison schedule.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2003

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
License and permits-marriage	\$2,200	\$2,200	\$2,253	\$53
Intergovernmental revenues - state funds:				
Clerk's supplemental compensation	\$15,000	\$14,700	13,475	(1,225)
State grant			3,143	3,143
Fees, charges, and commissions for services:				
Court costs, fees, and charges	301,090	343,040	423,610	80,570
Fees for recording legal documents	210,000	240,000	278,242	38,242
Fees for certified copies of documents	12,000	14,000	15,457	1,457
Use of money and property - interest earnings	4,500	2,600	6,512	3,912
Other	1,200	1,525	3,488	1,963
Total revenues	<u>545,990</u>	<u>618,065</u>	<u>746,180</u>	<u>128,115</u>
EXPENDITURES				
Current:				
General government - judicial				
Personal services and related benefits	457,100	500,000	491,746	8,254
Operating services	53,500	53,500	65,352	(11,852)
Materials and supplies	8,200	9,200	18,096	(8,896)
Travel and other charges	26,320	31,000	12,132	18,868
Capital outlay		16,000	10,740	5,260
Debt service		2,200	1,788	412
Total expenditures	<u>545,120</u>	<u>611,900</u>	<u>599,854</u>	<u>12,046</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	870	6,165	146,326	(140,161)
FUND BALANCE AT BEGINNING OF YEAR	<u>175,000</u>	<u>235,992</u>	<u>235,992</u>	<u>NONE</u>
FUND BALANCE AT END OF YEAR	<u>\$175,870</u>	<u>\$242,157</u>	<u>\$382,318</u>	<u>(\$140,161)</u>

See accompanying note to budgetary comparison schedule.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Two Years Ended June 30, 2004

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Richland Parish Clerk's office during the month of June for comments from taxpayers. The budget is then legally adopted by the clerk and amended during the year, as necessary. The budget is established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

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

OTHER SUPPLEMENTARY INFORMATION

PART III

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Two Years Ended June 30, 2004

FIDUCIARY FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. *The advances are refundable to the litigants after all costs have been paid.*

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 2004

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	<u>\$304,388</u>	<u>\$664,872</u>	<u>\$969,260</u>
ADDITIONS			
Suits and successions	375,984	428	376,412
Interest earned on investments		7,544	7,544
<i>Total additions</i>	<u>375,984</u>	<u>7,972</u>	<u>383,956</u>
Total	<u>680,372</u>	<u>672,844</u>	<u>1,353,216</u>
REDUCTIONS			
Clerk's costs to General Fund	182,932	252	183,184
Deposits settled to:			
Litigants		561,807	561,807
Appraisers, curators, and keepers	2,228		2,228
Sheriff's fees	57,445		57,445
Other reductions	109,942		109,942
<i>Total reductions</i>	<u>352,547</u>	<u>562,059</u>	<u>914,606</u>
UNSETTLED DEPOSITS AT END OF YEAR	<u><u>\$327,825</u></u>	<u><u>\$110,785</u></u>	<u><u>\$438,610</u></u>

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 2003

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	<u>\$309,826</u>	<u>\$84,398</u>	<u>\$394,224</u>
ADDITIONS			
Suits and successions	344,000	591,814	935,814
Interest earned on investments		<u>1,660</u>	<u>1,660</u>
Total additions	<u>344,000</u>	<u>593,474</u>	<u>937,474</u>
Total	<u>653,826</u>	<u>677,872</u>	<u>1,331,698</u>
REDUCTIONS			
Clerk's costs to General Fund	179,277		179,277
Deposits settled to:			
Litigants		13,000	13,000
Appraisers, curators, and keepers	2,230		2,230
Sheriff's fees	55,146		55,146
Other reductions	<u>112,785</u>		<u>112,785</u>
Total reductions	<u>349,438</u>	<u>13,000</u>	<u>362,438</u>
UNSETTLED DEPOSITS AT END OF YEAR	<u><u>\$304,388</u></u>	<u><u>\$664,872</u></u>	<u><u>\$969,260</u></u>

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

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

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

116 Professional Drive - West Monroe, LA 71291

Phone (318) 329-8880 - Fax (318) 329-8883

Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

I have audited the basic financial statements of the Richland Parish Clerk of Court, a component unit of the Richland Parish Police Jury, as of and for the two years ended June 30, 2004 and have issued my report thereon dated November 30, 2004. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

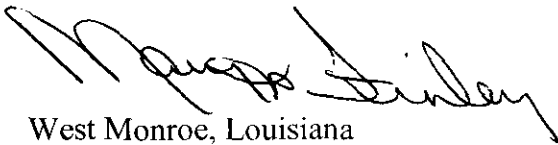
As part of obtaining reasonable assurance about whether the Richland Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Richland Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2004

This report is intended solely for the information and use of the Richland Clerk of Court, management, and Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana
November 30, 2004

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

Schedule of Findings and Questioned Costs
For the Two Years Ended June 30, 2004

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Richland Parish Clerk of Court.
2. One instance of noncompliance material to the financial statements of the Richland Parish Clerk of Court was disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

04-1 Employees Paid Excess Wages

Finding: Certain employees at the Richland Parish Clerk of Court were paid in excess of their approved salaries. Article VII, Section 14 of the Louisiana Constitution provides that the funds of the state or of any political subdivision shall not be loaned, pledged, or donated to any person. During the performance of my audit procedures, it was determined that certain employees received bonuses in August 2002. The Attorney General has opined, and the courts have ruled, that compensation in excess of authorized amounts are a violation of the above referenced Article and are unconstitutional.

Recommendation: I recommend that the Richland Parish Clerk of Court comply with all requirements of Article VII, Section 14 of the Louisiana Constitution, the attorney general's opinion, and rulings of the court.

RICHLAND PARISH CLERK OF COURT
Rayville, Louisiana

Summary Schedule of Prior Audit Findings
For the Two Years Ended June 30, 2004

02-1 Employees Paid Excess Wages

Finding: Certain employees at the Richland Parish Clerk of Court were paid in excess of their approved salaries. Article VII, Section 14 of the Louisiana Constitution provides that the funds of the state or of any political subdivision shall not be loaned, pledged, or donated to any person. During the performance of my audit procedures, it was determined that certain employees received bonuses in January and May 2002. The Attorney General has opined, and the courts have ruled, that compensation in excess of authorized amounts are a violation of the above referenced Article and are unconstitutional.

Recommendation: *I recommend that the Richland Parish Clerk of Court comply with all requirements of Article VII, Section 14 of the Louisiana Constitution, the attorney general's opinion, and rulings of the court.*

Status: This finding was repeated.

Ramona N. Haire
Clerk of Court
PARISH OF RICHLAND
RAYVILLE, LOUISIANA 71269

P. O. BOX 119

(318) 728-4171
Fax: (318) 728-7020

November 30, 2004

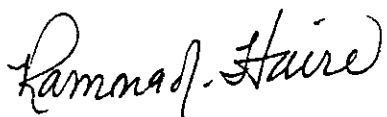
Dr. Daniel G. Kyle, Secretary
Legislative Audit Advisory Council
P O Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

Prior to our audit in December, 2002, this office had given several temporary salary increases to employees. During the 2002 audit, we were made aware that we were not in compliance with Article 7, Section 14. At that time, we issued a letter to you stating that we would no longer pay temporary salary adjustments.

Since that audit, this practice has stopped and temporary salary adjustments have not and will not be made again.

Sincerely,



Ramona N. Haire
Clerk of Court