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**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA**

**BASIC FINANCIAL STATEMENTS**

**YEARS ENDED JUNE 30, 2004 AND 2003**

**The Honorable Debbie D. Hudnall  
Clerk of Court**

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 2/2/05

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEARS ENDED JUNE 30, 2004 AND 2003  
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

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**EAST FELICIANA PARISH CLERK OF COURT  
 CLINTON, LOUISIANA  
 BASIC FINANCIAL STATEMENTS  
 AS OF AND FOR THE YEARS ENDED JUNE 30, 2004 AND 2003  
 WITH SUPPLEMENTAL INFORMATION SCHEDULES**

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**BASIC FINANCIAL STATEMENTS**

These financial statements are prepared in accordance with the accounting standards applicable in the People's Republic of China. The financial statements are prepared on a going concern basis. The financial statements are prepared in accordance with the accounting standards applicable in the People's Republic of China. The financial statements are prepared on a going concern basis. The financial statements are prepared in accordance with the accounting standards applicable in the People's Republic of China. The financial statements are prepared on a going concern basis.

JOHN D. BUTLER & COMPANY  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 30  
BAKER, LOUISIANA 70704-0030  

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(225) 775-4982

**INDEPENDENT AUDITORS' REPORT**

December 21, 2004

The Honorable Debbie D. Hudnall,  
East Feliciana Parish Clerk of Court  
P. O. Box 599  
Clinton, Louisiana 70722

We have audited the accompanying basic financial statements of the East Feliciana Parish Clerk of Court as of June 30, 2004 and 2003, and for the years then ended, as listed in the table of contents. These basic financial statements are the responsibility of the East Feliciana Parish Clerk of Court's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the East Feliciana Parish Clerk of Court as of June 30, 2004 and 2003, and the respective changes in financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.


East Feliciana Parish Clerk of Court  
December 21, 2004  
Page Two

The required supplemental information, as listed in the table of contents, is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. This required supplemental information is the responsibility of the East Feliciana Parish Clerk of Court's management. It has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects when considered in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2004, on our consideration of the East Feliciana Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying supplemental information listed in the table of contents under Supplemental Information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Sincerely,

A handwritten signature in cursive script that reads "John D. Butler & Co."

John D. Butler & Company  
A Professional Accounting Corporation

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART 1 OF 2)**

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2004 AND 2003**

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Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the Court based on currently known facts, decisions and/or conditions.

### **HIGHLIGHTS OF THE PAST YEAR**

The revenue for the year ended June 30, 2004, was slightly higher than the previous year, mainly because the number of suits filed increased. The recording fees remained approximately the same.

The East Feliciana Parish Clerk's office was very active this past year because in January of 2004, the files of the office became accessible by internet for those willing to pay a subscription fee. We have approximately 10 subscribers who pay a monthly fee of \$100.

Additionally, the office gave an additional \$40,000 to the East Feliciana Parish Police Jury toward the purchasing of the building we are housed in because of their lack of funds.

In the Spring of 2004, we installed a new windows-based program for the recording department which has made the access of records easier and the accounting much easier. In May of 2004, we became a test site for a new Advance Deposit System and went on-line on July 1<sup>st</sup>. This system has helped to expedite the process of our civil system.

### **OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION**

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information.

**Government-wide Financial Statements.** The government-wide financial statements present financial information for all activities of the Court from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Court's overall financial status. They include a statement of net assets and statement of activities.

*Statement of Net Assets.* This statement presents information on all of the Court's assets and 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 Court is improving or not.

*Statement of Activities.* This statement presents information showing how the Court'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 the timing of related cash flows. This statement is designed to show the Court's financial reliance on general revenues.



**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
JUNE 30, 2004 AND 2003**

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The government-wide financial statements can be found on pages 9-11 of this report.

**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 Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Court has only one category of funds: governmental funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the Court's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provides reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the Court include a general fund.

Budgetary comparison schedules are included for governmental funds under required supplementary information – part 2 of 2. These schedules indicate the Court's compliance with its adopted and final revised budgets.

The fund financial statements can be found on pages 13-17 of this report.

**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.

The index of the notes is found on page 19 with the actual notes beginning immediately afterwards.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Court's budgetary comparisons on pages 33-34.

## **FINANCIAL ANALYSIS OF THE COURT**

Net assets are an indicator of the Court's financial position from year to year. A summary of net assets follows.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
JUNE 30, 2004 AND 2003**

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**SUMMARY OF NET ASSETS  
Governmental Activities**

<b>Assets</b>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Current assets	\$ 405,669.69	\$ 428,407.93	\$ 331,413.56
Capital assets, net	<u>26,582.00</u>	<u>28,457.60</u>	<u>57,404.74</u>
Total Assets	432,251.69	456,865.53	388,818.30
<b>Liabilities</b>			
Current liabilities	17,084.05	20,209.40	10,967.62
<b>Net Assets</b>			
Invested in capital assets, net of accumulated depreciation and related debt	26,582.00	28,457.60	57,404.74
Unrestricted	<u>388,585.64</u>	<u>408,198.53</u>	<u>320,445.94</u>
Net Assets	<u>415,167.64</u>	<u>436,656.13</u>	<u>377,850.68</u>

A summary of changes in net assets is as follows:

**SUMMARY OF CHANGES IN NET ASSETS  
Governmental Activities**

	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Revenues</b>			
Charges for services	\$ 621,222.00	\$ 600,913.24	\$ 584,497.89
Operating grants/contributions	34,587.92	38,775.68	39,094.69
General revenues:			
Interest earned	21,461.54	13,377.01	13,665.58
Other revenues	<u>3,618.38</u>	<u>2,927.25</u>	<u>2,941.75</u>
Total Revenues	680,889.84	655,993.18	640,199.91
<b>Expenses</b>			
General government	<u>702,378.33</u>	<u>597,187.73</u>	<u>561,942.59</u>
Change in net assets	(21,488.49)	58,805.45	78,257.32
Net assets, beginning	<u>436,656.13</u>	<u>377,850.68</u>	<u>299,593.36</u>
Net assets, ending	<u>415,167.64</u>	<u>436,656.13</u>	<u>377,850.68</u>

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
JUNE 30, 2004 AND 2003**

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**BUDGETARY HIGHLIGHTS**

The Court received \$60,000 more in revenues than it anticipated in the year ended June 30, 2004, while expenditures exceeded budgeted amounts by \$90,135. This decreased the fund balance by \$30,135 more than anticipated. In the prior year, revenues were \$114,303 greater than anticipated. Expenditures were greater than budgeted by \$28,414, but the fund balance still increased by \$85,890 more than budgeted.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

*Capital Assets:* The Court's investment in capital assets, net of accumulated depreciation and related debt at June 30, 2004 and 2003, was \$26,582.00 and \$38,457.60, respectively. Additions in 2004 included a recording and accounting system.

Capital assets at year-end are summarized as follows:

<b>CAPITAL ASSETS</b>			
<b>Net of Accumulated Depreciation</b>			
<b>Governmental Activities</b>			
	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Depreciable Assets</b>			
Equipment	\$ 26,437.12	\$ 28,298.22	\$ 52,655.06
Furniture/fixtures	<u>144.88</u>	<u>159.38</u>	<u>4,749.68</u>
Net Depreciable Assets	<u><u>26,482.00</u></u>	<u><u>28,457.60</u></u>	<u><u>57,404.74</u></u>

*Long-Term Debt:* The Court currently has no long-term debt.

**ECONOMIC ENVIRONMENT AND NEXT YEAR'S BUDGET**

The fiscal year 2004-05 will probably show a decline in revenue because of interest rates rising and most people who were going to refinance have now done so. We hope to install a new criminal system in 2004-05, if the system becomes available. As of January 1, 2004, the Police Jury no longer provides cleaning services for the Clerk's office. We were required to pick up an additional expense of \$400 per month. The East Feliciana Parish Clerk's office has a great staff and is constantly receiving compliments as one of the best clerk's office in the State.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Court's finances, comply with finance-related laws and regulations and demonstrate the Court's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the East Feliciana Parish Clerk of Court, P. O. Box 599, Clinton, Louisiana 70722, 225-683-5145.

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## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
STATEMENT OF NET ASSETS  
JUNE 30, 2004 AND 2003**

<u>ASSETS</u>	Governmental Activities	
	<u>2004</u>	<u>2003</u>
Cash and cash equivalents	\$ 241,384.17	\$ 261,362.25
Investments	150,000.00	150,000.00
Receivables:		
Accounts, net	11,781.00	16,759.00
Accrued interest	1,397.26	59.89
Due from other funds	1,107.26	226.79
Capital assets, net	26,582.00	28,457.60
Total Assets	432,251.69	456,865.53
<u>LIABILITIES</u>		
Accounts payable	3,090.49	1,730.90
Payroll deductions payable	3,424.77	8,544.71
Due to other governmental agencies	2,350.29	3,633.04
Accrued salaries	8,218.50	6,300.75
Total Liabilities	17,084.05	20,209.40
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	26,582.00	28,457.60
Unrestricted	388,585.64	408,198.53
Total Net Assets	415,167.64	436,656.13

The accompanying notes are an integral part of this statement.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2004**

<u>Functional/Programs</u>	<u>Program Revenues</u>			<u>Net Revenues (Expenses)</u>
	<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
<b>Governmental Activities</b>				
General government	\$ 702,378.33	\$ 600,170.25	\$ -	\$ (102,208.08)
Intergovernmental	-	21,051.75	34,587.92	55,639.67
Total Governmental Activities	702,378.33	621,222.00	34,587.92	(46,568.41)
<b>General Revenues</b>				
Interest earnings				21,461.54
Other revenues				3,618.38
		Total General Revenues		25,079.92
			Change in Net Assets	(21,488.49)
			Net Assets, beginning	436,656.13
			Net Assets, ending	415,167.64

The accompanying notes are an integral part of this statement.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2003**

<u>Functional/Programs</u>	<u>Program Revenues</u>			<u>Net Revenues (Expenses)</u>
	<u>Expenses</u>	<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental Activities</b>				
General government	\$ 597,187.73	\$ 582,452.29	\$ -	\$ (14,735.44)
Intergovernmental	-	18,460.95	38,775.68	57,236.63
<b>Total Governmental Activities</b>	597,187.73	600,913.24	38,775.68	42,501.19
<b>General Revenues</b>				
Interest earnings				13,377.01
Other revenues				2,927.25
<b>Total General Revenues</b>				16,304.26
Change in Net Assets				58,805.45
Net Assets, beginning				377,850.68
Net Assets, ending				436,656.13

The accompanying notes are an integral part of this statement.

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**FUND FINANCIAL STATEMENTS**

11/15/2023 10:00:00 AM - 11/15/2023 10:00:00 AM



**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2004 AND 2003**

	General Fund	
	2004	2003
<u>ASSETS</u>		
Cash and cash equivalents	\$ 241,384.17	\$ 261,362.25
Investments	150,000.00	150,000.00
Receivables:		
Accounts, net	11,781.00	16,759.00
Accrued interest	1,397.26	59.89
Due from other funds	1,107.26	226.79
Total Assets	405,669.69	428,407.93
 <u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Accounts payable	3,090.49	1,730.90
Payroll deductions payable	3,424.77	8,544.71
Due to other governmental agencies	2,350.29	3,633.04
Accrued salaries	8,218.50	6,300.75
Total Liabilities	17,084.05	20,209.40
Fund Balances:		
Unreserved, undesignated	388,585.64	408,198.53
Total Liabilities and Fund Balances	405,669.69	428,407.93

The accompanying notes are an integral part of this statement.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
JUNE 30, 2004 AND 2003**

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	<u>2004</u>	<u>2003</u>
Total Fund Balances - Total Governmental Funds	\$ 388,585.64	\$ 408,198.53
<p>Amounts reported for governmental activities in the Statement of Net Assets are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. This is the capital assets, net of accumulated depreciation, reported on the Statement of Net Assets.</p>	<u>26,582.00</u>	<u>28,457.60</u>
Total Net Assets - Governmental Activities	<u>415,167.64</u>	<u>436,656.13</u>

The accompanying notes are an integral part of this statement.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEARS ENDED JUNE 30, 2004 AND 2003**

	General Fund	
<u>REVENUES</u>	<u>2004</u>	<u>2003</u>
Intergovernmental revenues	\$ 21,051.75	\$ 18,460.95
Charges for services:		
Court costs and fees	352,856.31	328,691.66
Certified copies and data processing	54,632.00	55,385.50
Licenses	1,811.94	1,720.03
Recording fees	190,870.00	196,655.10
Donations	34,587.92	38,775.68
Interest earned	21,461.54	13,377.01
Other revenues	3,618.38	2,927.25
	680,889.84	655,993.18
Total Revenues		
<u>EXPENDITURES</u>		
General government	687,702.73	568,240.59
Capital outlay	12,800.00	-
	700,502.73	568,240.59
Total Expenditures		
Net Change in Fund Balances	(19,612.89)	87,752.59
Fund Balances, beginning	408,198.53	320,445.94
Fund Balances, ending	388,585.64	408,198.53

The accompanying notes are an integral part of this statement.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUNDS BALANCES TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
JUNE 30, 2004 AND 2003**

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	<u>2004</u>	<u>2003</u>
Net Change in Fund Balances - Total Governmental Funds	\$ (19,612.89)	\$ 87,752.59
 Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays 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 <i>depreciation charged exceeded capital outlay in the current period.</i>	<u>(1,875.60)</u>	<u>(28,947.14)</u>
Change in Net Assets - Governmental Activities	<u>(21,488.49)</u>	<u>58,805.45</u>

The accompanying notes are an integral part of this statement.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
JUNE 30, 2004 AND 2003**

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	Agency Funds	
	2004	2003
<u>ASSETS</u>		
Cash and cash equivalents	\$ 471,592.31	\$ 907,959.94
Investments	600,000.00	250,000.00
Total Assets	1,071,592.31	1,157,959.94
<u>LIABILITIES</u>		
Unsettled deposits and other payables	1,071,592.31	1,157,959.94
Total Liabilities	1,071,592.31	1,157,959.94

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
INDEX TO NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004**

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**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004**

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INTRODUCTION

The East Feliciana Parish Clerk of Court (hereinafter referred to as the Court), as provided by Article V, Section 28 of the Louisiana Constitution of 1974, serves as he *ex-officio* notary public; the recorder of conveyances, mortgages and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practice of the East Feliciana Parish Clerk of Court conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

**Financial Reporting Entity:** Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the East Feliciana Parish Police Jury is the financial reporting entity for East Feliciana parish. The Court, therefore, is considered a component unit of the East Feliciana Parish Police Jury. It has been determined that the financial statements of the Police Jury would be misleading if data of the Court is not included because of the nature or significance of the relationship. The accompanying financial statements present only the transactions of the East Feliciana Parish Clerk of Court.

**Government-wide Accounting:** In accordance with Government Accounting Standards Boards Statement No. 34, the Court has presented a statement of net assets and statement of activities for the Court as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.



**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004**

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Policies specific to the government-wide statements are as follows:

*Eliminating Internal Activity*

Interfund receivables and payable are eliminated in the statement of net assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

*Application of FASB Statements and Interpretations*

Reporting on governmental-type and business-type activities are based on FASB Statements and Interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

*Capitalizing Assets*

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net assets.

Using the requirements of GASB Statement No. 34, the Court is considered a Phase 3 government, as its total annual revenues are less than \$10 million. Such governments are not required to report major general infrastructure assets retroactively. The Court does not have any infrastructure assets and has opted not to retroactively report these types of capital assets.

*Program Revenues*

The Statement of Activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Court. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

*Indirect Expenses*

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Court has chosen not to do so.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
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*Operating Revenues*

Proprietary funds separately report operating and non-operating revenues.

*Reserved Net Assets*

Reserved net assets are those for which a constraint has been imposed either externally or by law. The Court recognized the use of reserved resources for expenditures that comply with the specific restrictions. Reserved resources are exhausted before unreserved net assets are used.

**Fund Accounting:** The Court uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate entity with a self-balancing set of accounts. Funds of the Court are classified under two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

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

1. General – accounts for all activities not required to be reported in another fund.

Fiduciary Funds: These fund types are used to account for assets held in trust for third-party individuals, private organizations and/or other governmental units/funds. Fiduciary funds include:

1. Agency Funds – The Advance Deposit and Registry of Court Agency funds account for assets held as an agent for others, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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.

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

**Basis of Accounting/Measurement Focus:** In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a *Codification of Governmental Accounting and*

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Financial Reporting Standards (GASB Codification). This codification, and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental and business-type activities are included in the statement of net assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

**Budgets and Budgetary Accounting:** The Court adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. Appropriations lapse at year-end. There were no amendments made to the budget during the fiscal year ended June 30, 2003, but amendments were made to the June 30, 2004, budget.

**Cash and Cash Equivalents:** Cash includes amounts in demand and interest bearing demand deposits. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the 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 their principal offices in Louisiana.

**Investments:** Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings.

**Inventory:** Inventory of the Court includes only office supplies, the amount of which is considered immaterial. Therefore, the acquisition of such items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

**EAST FELICIANA PARISH CLERK OF COURT  
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JUNE 30, 2004**

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**Receivables:** Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. There is no allowance recorded in the accompanying financial statements as management expects 100% of its outstanding receivables to be collected. Revenues become susceptible to accrual when they become both measurable and available.

**Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Capital Assets:** The Court's assets are recorded at historical cost. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: equipment and furniture – 5-7 years.

In June 1999, the GASB issued Statement No. 34 which requires the inclusion of infrastructure assets used in governmental activities in the basic financial statements retroactively reported back to 1982. An exception exists for local governments with annual revenues of less than \$10 million. As a result of this exception, the Court has elected to not report its governmental infrastructure retroactively. From this point forward, the Court will use the basic approach to infrastructure reporting for its governmental activities when applicable.

**Compensated Absences:** The Court has the following policy relating to vacation and sick leave:

*Vacation leave* – Employees receive ten (10) days vacation leave each year on the anniversary of their employment. Vacation leave is non-cumulative beyond the year in which it is earned. If an employee terminates at the end of the year, the employee will be paid for unused vacation leave earned.

*Sick leave* – Employees receive ten (10) days sick leave each year. Sick leave is non-cumulative, but employees are paid for unused sick leave at the end of the year at their regular salary rate. Sick leave is not paid upon termination.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current year expenditure in the General Fund when leave is actually earned.

**Long-Term Obligations:** In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

**Net Assets/Fund Balances:** In the statements of net assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets is as follows:

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*Invested in Capital Assets, Net of Related Debt*

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

*Restricted Net Assets*

Net Assets that are reserved by external sources such as banks or by law are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

*Unrestricted Net Assets*

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

*Reserved*

These resources are segregated because their use is earmarked for a specific use.

*Unreserved*

This category represents that portion of equity not appropriable for expenditures or legally segregated for a specific future use.

**Interfund Transactions:** All interfund transactions except quasi-external transactions are reported as operating transfers. These are eliminated in the government-wide statements.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

The cash and cash equivalents on hand are as follows:

	<u>2004</u>		<u>2003</u>	
	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Petty cash	\$ 50.00	\$ .00	\$ 50.00	\$ .00
Demand deposits	83,094.73	.00	103,205.26	.00
Interest-bearing demand deposits	8,071.39	331,463.96	7,913.31	767,812.78
Time deposits	.00	30,000.00	.00	30,000.00
LAMP, Inc.	150,168.05	110,128.35	150,193.68	110,147.16
Total	<u>241,384.17</u>	<u>471,592.31</u>	<u>261,362.25</u>	<u>907,959.94</u>

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
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These deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding, or custodial bank that is mutually acceptable to both parties.

All deposits of the Court are covered by insurance (FDIC) or collateralized with securities that are held by the entity in the entity's name or registered in the entity's name. Even though the pledged securities are considered uncollateralized under the provision of GASB Statement 3, 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.

The Court has investments in a local government investment pool that is administered by a non-profit corporation, LAMP, Inc. This corporation was organized under the laws of the State of Louisiana, and its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Investments included in its portfolio, that is restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its assigns, include only those with maturities of ninety days or less. This design allows participants immediate access to their funds. For this reason, the account balances at year-end are recorded in the accompanying financial statements as cash and cash equivalents.

**NOTE 3 – INVESTMENTS**

Investments at June 30, 2004, are as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Carrying Amount</u>
Certificates of deposit	\$ 950,000.00	\$ 950,000.00	\$ 950,000.00

Investments at June 30, 2003, were as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Carrying Amount</u>
Certificates of deposit	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00

Of these amounts, investments of Fiduciary Funds were \$600,000 at June 30, 2004, and \$250,000 at June 30, 2003. All investments of the Court are insured.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004**

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**NOTE 4 – RECEIVABLES**

The net receivables, with the exception of interfund transactions, at June 30, 2004 and 2003, are as follows:

	General Fund	
	2004	2003
Accounts	\$ 11,781.00	\$ 16,759.00
Accrued interest	1,397.26	59.89
Total	13,178.26	16,818.89

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2004, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Capital Assets, being depreciated				
Equipment	\$ 247,343.14	\$ 12,800.00	\$ .00	\$ 260,143.14
Less: accumulated depreciation	219,044.92	14,661.10	.00	233,706.02
Net Equipment	28,298.22	(1,861.10)	.00	26,437.12
Furniture/fixtures	81,969.44	.00	.00	81,969.44
Less: accumulated depreciation	81,810.06	14.50	.00	81,824.56
Net Furniture/fixtures	159.38	(14.50)	.00	144.88
Net Capital Assets, being depreciated, net	28,457.60	(1,875.60)	.00	26,582.00
Net Capital Assets	28,457.60	(1,875.60)	.00	26,582.00

Capital asset activity for the year ended June 30, 2003, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Capital Assets, being depreciated				
Equipment	\$ 247,343.14	\$ .00	\$ .00	\$ 247,343.14
Less: accumulated depreciation	194,688.08	24,356.84	.00	219,044.92
Net Equipment	52,655.06	(24,356.84)	.00	28,298.22

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004**

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Furniture/fixtures	81,969.44	.00	.00	81,969.44
Less: accumulated depreciation	<u>77,219.76</u>	4,590.30	.00	<u>81,810.06</u>
Net Furniture/fixtures	4,749.68	<u>(4,590.30)</u>	.00	159.38
Net Capital Assets, being depreciated, net	<u>57,404.74</u>	<u>(28,947.14)</u>	.00	<u>28,457.60</u>
Net Capital Assets	<u>57,404.74</u>	<u>(28,947.14)</u>	.00	<u>28,457.60</u>

All depreciation expense was charged to governmental activities.

**NOTE 6 – ACCOUNTS AND OTHER PAYABLES**

The payables, with the exception of interfund and intergovernmental transactions, of \$14,733.76 at June 30, 2004, and \$16,576.36 at June 30, 2003, are as follows:

	<u>General Fund</u>	
	<u>2004</u>	<u>2003</u>
Accounts	\$ 3,090.49	\$ 1,730.90
Payroll deductions	3,424.77	8,544.71
Accrued salaries	<u>8,218.50</u>	<u>6,300.75</u>
 Total	 <u>14,733.76</u>	 <u>16,576.36</u>

Fiduciary funds had unsettled deposits and other payables due of \$1,071,592.31 and \$1,157,959.94 at June 30, 2004 and 2003, respectively.

**NOTE 7 – INTERFUND TRANSACTIONS**

Interfund transactions during the years ended June 30, 2004 and 2003, were as follows:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
Due to General Fund	\$ .00	\$ 1,107.26
Due from Registry of Court Fund	978.91	.00
Due from Advance Deposit Fund	<u>128.35</u>	<u>.00</u>
 Totals at June 20, 2004	 <u>1,107.26</u>	 <u>1,107.26</u>



**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004**

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	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
Due to General Fund	\$ .00	\$ 226.79
Due from Registry of Court Fund	79.63	.00
Due from Advance Deposit Fund	<u>147.16</u>	<u>.00</u>
Totals at June 30, 2003	<u>226.79</u>	<u>226.79</u>

**NOTE 8 – INTERGOVERNMENTAL TRANSACTIONS**

Intergovernmental revenues of the General Fund for the years ended June 30, 2004 and 2003, were as follows:

	<u>2004</u>	<u>2003</u>
State supplement	\$ 16,250.00	\$ 14,675.00
La. Dept. of Elections	<u>4,801.75</u>	<u>3,785.95</u>
Total Intergovernmental Revenues	<u>21,051.75</u>	<u>18,460.95</u>

In addition, the East Feliciana Parish Police Jury paid expenses on behalf of the Clerk of Court in the amount of \$34,587.92 and \$38,775.68 at June 30, 2004 and 2003, respectively. These amounts are included on the Statement of Net Assets as operating grants and contributions and as donations on the Statement of Revenues, Expenditures and Changes in Fund Balances. The Court collects fees on behalf of the Police Jury. The amounts remitted to the Police Jury totaled \$29,131.75 at June 30, 2003, and \$31,706.45 at June 30, 2004.

These amounts are made up of the following:

	<u>2004</u>	<u>2003</u>
Rent	\$ 19,303.00	\$ 26,400.00
Utilities and building expenses	<u>15,284.92</u>	<u>12,375.68</u>
Total	<u>34,587.92</u>	<u>38,775.68</u>

At June 30, 2004 and 2003, the Court had obligations to other governmental agencies (Secretary of State, La. Treasurer and Vital Records) of \$2,350.29 and \$3,633.04, respectively.

**NOTE 9 – LONG-TERM LIABILITIES**

The Court does not currently have any long-term debt.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004**

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NOTE 10 – COMPENSATED ABSENCES

At June 30, 2004 and 2003, employees of the Court had accumulated and vested \$8,218.50 and 6,300.75, respectively, of employee leave benefits, computed in accordance with GASB Codification Section C60. As a result of the Court's leave policy, this entire amount is recorded within the General Fund as a current liability.

NOTE 11 – LEASES

*Operating Leases.* The Court has a lease for mailing equipment amounting to \$192.00 per month that was executed in April of 2000, for a 36 month term. It has been renewed at \$180.75 per month. A four year lease was executed in January of 2001, for an equipment upgrade of the Court's imaging system. A Minolta copier is being leased on a monthly basis for \$305.28 per month. Finally, the Court leases a 2002 Buick LaSabre for the Clerk's use at \$555.45 per month. This lease was made in June of 2002, for three years.

*Capital Leases.* The Court has no capital leases.

NOTE 12 – PENSION PLAN

Substantially all employees of the East Feliciana Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, 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 per cent of their final average salary. Final average salary is the employee's average salary over 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years 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 and amended by state statute.

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

*Funding Policy:* Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.50 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004**

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contribution requirements of plan members and the 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 evaluation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk of Court's contributions to the system for the years ending June 30, 2004, 2003 and 2002, were \$36,296.81, \$27,616.67 and \$24,644.37, respectively, equal to the required contributions for each year.

**NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS**

The Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Court's employees become eligible for these benefits if they reach normal retirement age while working for the 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 employees and the Court. The Court recognizes the cost of providing these benefits (the Court's portion of the premiums) as an expenditure when the monthly premiums are due. Currently, there is one retiree participating in this program. The Court expended \$4,593.52 at June 30, 2003, and \$4,622.03 at June 30, 2004, through this program.

**NOTE 14 – RELATED PARTY TRANSACTIONS**

There are no related party transactions that require disclosure in the accompanying basic financial statements.

**NOTE 15 – LITIGATION**

There is no litigation that would require disclosure in the accompanying basic financial statements.

**NOTE 16 – SUBSEQUENT EVENTS**

There were no events between the close of the year through issuance of this report that would materially impact these basic financial statements.

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**REQUIRED SUPPLEMENTAL INFORMATION**  
**(PART 2 OF 2)**

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**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2004**

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b><u>REVENUES</u></b>				
Intergovernmental revenues	\$ 18,750.00	\$ 18,750.00	\$ 21,051.75	\$ 2,301.75
Charges for services:				
Court costs and fees	312,760.00	351,760.00	352,856.31	1,096.31
Certified copies and data processing	52,020.00	44,820.00	54,632.00	9,812.00
Licenses	1,440.00	1,440.00	1,811.94	371.94
Recording fees	174,000.00	186,000.00	190,870.00	4,870.00
Donations	-	-	34,587.92	34,587.92
Interest earned	12,000.00	15,600.00	21,461.54	5,861.54
Other revenues	2,520.00	2,520.00	3,618.38	1,098.38
Total Revenues	573,490.00	620,890.00	680,889.84	59,999.84
<b><u>EXPENDITURES</u></b>				
General government	571,942.50	594,767.50	687,702.73	(92,935.23)
Capital outlay	12,000.00	15,600.00	12,800.00	2,800.00
Total Expenditures	583,942.50	610,367.50	700,502.73	(90,135.23)
Net Change in Fund Balances	(10,452.50)	10,522.50	(19,612.89)	(30,135.39)
Fund Balances, beginning	408,198.53	408,198.53	408,198.53	-
Fund Balances, ending	397,746.03	418,721.03	388,585.64	(30,135.39)

See Auditors' Report.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2003**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES</u></b>				
Intergovernmental revenues	\$ 17,200.00	\$ 17,200.00	\$ 18,460.95	\$ 1,260.95
Charges for services:				
Court costs and fees	299,190.00	299,190.00	328,691.66	29,501.66
Certified copies and data processing	45,960.00	45,960.00	55,385.50	9,425.50
Licenses	1,800.00	1,800.00	1,720.03	(79.97)
Recording fees	156,000.00	156,000.00	196,655.10	40,655.10
Donations	-	-	38,775.68	38,775.68
Interest earned	19,200.00	19,200.00	13,377.01	(5,822.99)
Other revenues	2,340.00	2,340.00	2,927.25	587.25
Total Revenues	541,690.00	541,690.00	655,993.18	114,303.18
<b><u>EXPENDITURES</u></b>				
General government	523,459.00	521,827.00	568,240.59	(46,413.59)
Capital outlay	18,000.00	18,000.00	-	18,000.00
Total Expenditures	541,459.00	539,827.00	568,240.59	(28,413.59)
Net Change in Fund Balances	231.00	1,863.00	87,752.59	85,889.59
Fund Balances, beginning	320,445.94	320,445.94	320,445.94	-
Fund Balances, ending	320,676.94	322,308.94	408,198.53	85,889.59

See Auditors' Report.

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## SUPPLEMENTAL INFORMATION

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**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
AGENCY FUNDS  
JUNE 30, 2004**

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	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 207,479.86	\$ 264,112.45	\$ 471,592.31
Investments	250,000.00	350,000.00	600,000.00
	<hr/>		
Total Assets	457,479.86	614,112.45	1,071,592.31
	<hr/> <hr/>		
<b><u>LIABILITIES</u></b>			
Unsettled deposits and other payables	457,479.86	614,112.45	1,071,592.31
	<hr/>		
Total Liabilities	457,479.86	614,112.45	1,071,592.31
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See Auditors' Report.



**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
AGENCY FUNDS  
JUNE 30, 2003**

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	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 184,383.77	\$ 723,576.17	\$ 907,959.94
Investments	250,000.00	-	250,000.00
Total Assets	<u>434,383.77</u>	<u>723,576.17</u>	<u>1,157,959.94</u>
<u>LIABILITIES</u>			
Unsettled deposits and other payables	<u>434,383.77</u>	<u>723,576.17</u>	<u>1,157,959.94</u>
Total Liabilities	<u>434,383.77</u>	<u>723,576.17</u>	<u>1,157,959.94</u>

See Auditors' Report.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS  
AGENCY FUNDS  
YEAR ENDED JUNE 30, 2004**

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
Unsettled deposits, beginning of year	\$ 434,236.61	\$ 723,496.54	\$ 1,157,733.15
Additions:			
Interest earned	943.01	10,981.03	11,924.04
Suits and successions	446,814.27	377,893.41	824,707.68
			-
Total Additions	447,757.28	388,874.44	836,631.72
Reductions:			
Clerk of Court's costs	266,736.48	-	266,736.48
Interest paid	772.10	-	772.10
Recorder fees	15,062.00	-	15,062.00
Settlement to litigants	-	499,237.44	499,237.44
Attorney, curator and notary fees	4,275.56	-	4,275.56
Witnesses, appraisers, etc.	594.40	-	594.40
Stenographers' fees	-	-	-
Sheriff's fees	49,236.46	-	49,236.46
Other reductions	87,965.38	-	87,965.38
Total Reductions	424,642.38	499,237.44	923,879.82
Unsettled deposits, end of year	457,351.51	613,133.54	1,070,485.05

See Auditors' Report.

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS  
AGENCY FUNDS  
YEAR ENDED JUNE 30, 2003**

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
Unsettled deposits, beginning of year	\$ 395,590.66	\$ 582,683.88	\$ 978,274.54
Additions:			
Interest earned	1,224.99	14,054.24	15,279.23
Suits and successions	420,982.99	203,186.27	624,169.26
Total Additions	422,207.98	217,240.51	639,448.49
Reductions:			
Clerk of Court's costs	244,726.18	-	244,726.18
Interest paid	1,478.10	-	1,478.10
Recorder fees	13,452.10	-	13,452.10
Settlement to litigants	-	76,427.85	76,427.85
Attorney, curator and notary fees	3,305.66	-	3,305.66
Witnesses, appraisers, etc.	40.00	-	40.00
Stenographers' fees	1,951.00	-	1,951.00
Sheriff's fees	45,933.88	-	45,933.88
Other reductions	72,675.11	-	72,675.11
Total Reductions	383,562.03	76,427.85	459,989.88
Unsettled deposits, end of year	434,236.61	723,496.54	1,157,733.15

See Auditors' Report.

JOHN D. BUTLER & COMPANY  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 30  
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(225) 775-4982

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

December 21, 2004

The Honorable Debbie D. Hudnall,  
East Feliciana Parish Clerk of Court  
P. O. Box 599  
Clinton, Louisiana 70722

We have audited the accompanying basic financial statements of the East Feliciana Parish Clerk of Court as of June 30, 2004 and 2003, and for the years then ended, and have issued our report thereon dated December 21, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 East Feliciana Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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*.

East Feliciana Parish Clerk of Court  
December 21, 2004  
Page Two

Internal Control Over Financial Reporting

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

This report is intended solely for the information and use of management and Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, the Legislative Auditor distributes this report as a public document.

Sincerely,



John D. Butler & Company  
A Professional Accounting Corporation

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED JUNE 30, 2004 AND 2003**

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We have audited the basic financial statements of the East Feliciana Parish Clerk of Court as of June 30, 2004 and 2003, and for the years then ended, and have issued our report thereon dated December 21, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2004 and 2003, resulted in an unqualified opinion.

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

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

Internal Control	Material Weakness	<input type="checkbox"/> No
	Reportable Condition	<input type="checkbox"/> No
Compliance	Compliance Material to F/S	<input type="checkbox"/> No

2. Federal Awards

N/A

**Section II Financial Statement Findings**

N/A

**Section III Federal Award Findings and Questioned Costs**

N/A

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
YEARS ENDED JUNE 30, 2004 AND 2003**

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**Section I Internal Control and Compliance Material to the Financial Statements**

N/A

**Section II Internal Control and Compliance Material to Federal Awards**

N/A

**Section III Management Letter**

N/A

**EAST FELICIANA PARISH CLERK OF COURT  
CLINTON, LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEARS ENDED JUNE 30, 2004 AND 2003**

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**Section I      Internal Control and Compliance Material to the Financial Statements**

N/A

**Section II      Internal Control and Compliance Material to Federal Awards**

N/A

**Section III     Management Letter**

N/A