

EXHIBIT A (CONT'D)

material weaknesses.

This report is intended for the information of the Clerk of Court of Rapides Parish. However, this report is a matter of public record and its distribution is not limited.

Respectfully Submitted,



Daniel, Brill & Debovec, CPA's, APC
Alexandria, Louisiana
December 13, 1997



MEMBER
FEDERAL SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
SOCIETY OF CHARTERED
CERTIFIED PUBLIC ACCOUNTANTS

DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

EXHIBIT A

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

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

We have audited the financial statements of Clerk of Court of Rapides Parish as of and for the year ended June 30, 1993, and have issued our report thereon dated December 13, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Clerk of Court of Rapides Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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.

Internal Control Over Financial Reporting

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

RAPIDES PARISH CLERK OF COURT
ALEXANDRIA, LOUISIANA

EXHIBIT 1

Corrective Action Plan for Current Year Audit
Findings For the Year Ended June 30, 1997

Ref. No.	Description of Finding	Corrective Action Planned	Responsible	Completion Date
_____	Date _____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

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

Summary Schedule of Prior Audit Findings for the Year Ended June 30, 1986

<u>AC No.</u>	<u>Amount</u>	<u>Directional Finding</u>	<u>Cor. No. Provided</u>	<u>Action Taken</u>	<u>Explanation</u>
_____	_____	<u>None</u>	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Clerk of Court of Rapides Parish
Internal Control Report
Government Auditing Standards (Continued)

In planning and performing our audit of the general purpose financial statements of the Clerk of Court of Rapides Parish, for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose 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 structure and its operation that we consider to be material weaknesses as defined above.

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

Respectfully submitted,



James D. Roberts, CPAs

Alexandria, Louisiana

December 13, 1997



DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the general purpose financial statements of the Clerk of Court of Rapides Parish as of and for the year ended June 30, 1996, and have issued our report thereon dated December 15, 1997.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

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

CLERK OF COURT OF BARRIERS PARISH
ALEXANDRIA, LOUISIANA

SCHEDULE OF INSURANCE BY FORCE
JUNE 30, 1997

MEMBER'S

NAME	INSURER	EXPIRES	RENEWAL DATE	EXPIRES DATE	AMOUNT	COVERAGE	AMOUNT
Indemnitors at Lloyd's, L0000	0004	5/1/97	5/1/98	5/1/97	100,000	Direct Property Damage	100,000
L.S. Indemnity Corporation INC.	0004	5/1/97	5/1/98	5/1/97	10,000,000	Member's Commercial Line Insurer's Ability	10,000,000
Indemn	0000000	5/1/97	5/1/98	5/1/97	1,000,000	Direct Single Line Solvency Other than Indemn	1,000,000

NAME	INSURER	EXPIRES	RENEWAL DATE	EXPIRES DATE	AMOUNT	COVERAGE	AMOUNT
Indemn Surety Company	0000000	5/1/97	5/1/98	5/1/97	100,000,000	Direct Property and Accidents	100,000,000
Indemn Surety Company	0000000	5/1/97	5/1/98	5/1/97	10,000	Direct Property and Accidents	10,000
IT Services	40000000	5/1/97	5/1/98	5/1/97	10,000	Direct Property and Accidents	10,000

Continued

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)

GENERAL

INSURANCE IN FORCE

The Clerk of Court maintains various insurance policies as June 30, 1997. These policies are disclosed in the following schedule entitled "Insurance In Force."

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

**SCHEDULE OF CHANGES IN UNSETTLED DEPOSIT BALANCES, BY FUNDS
FOR THE YEAR ENDED JUNE 30, 1997**

	Adjusted Deposit Fund	Registry Of Court Fund	Judiciary Fee Fund
Deposit balances, beginning of year	\$ 847,352	\$ 984,480	\$ 15,363
Additions:			
Deposits:			
Suits and executions	1,848,999		
Deposits by order of the rt.		879,261	
Interest on investments	38,081	14,887	118
Transfer from other funds	3,625		
Total additions	<u>1,894,705</u>	<u>904,148</u>	<u>118</u>
Total deposits and additions	<u>2,739,057</u>	<u>1,617,361</u>	<u>13,472</u>
Deductions:			
Settlements to litigants	374,498		
Attorney, costator and material fees	44,583		
Witness, appraisers, interpreters, etc.	6,282		
Clerk's fees	813,511		
Sheriff's fees	389,815		
Cost of court	31,887		
Judge's fees	131,543		
Miscellaneous	9,838		
Transfer to other funds	17,885	3,697	180
Payments by order of the rt.		953,402	
Transfer to St. of LA. (Charlamed fund)		78,421	
Total deductions	<u>1,921,838</u>	<u>935,520</u>	<u>368</u>
Deposit balances, end of year	<u>\$ 817,514</u>	<u>\$ 681,941</u>	<u>\$ 14,994</u>

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

AGENCY FUNDS
COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
JUNE 30, 1987

	BALANCE JULY 1, 1986	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1987
ASSETS				
CASH	\$ 1,000,004	\$ 1,075,500	\$ (2,706,000)	\$ 869,504
INVESTMENTS	798,210	62,900	1980	862,790
OTHER RECEIVABLES	2,760	600		3,360
DEB FROM OTHER FUNDS				
TOTAL ASSETS	<u>\$ 1,800,974</u>	<u>\$ 1,140,000</u>	<u>\$ (2,706,000)</u>	<u>\$ 869,504</u>
LIABILITIES				
DEB TO OTHER FUNDS	\$ 100	100		\$ 200
UNACCRUED EXPENSES	1,641,116	2,914,000	\$ (2,706,000)	1,649,116
DEFERRED COMPENSATION				
DEB TO PAYABLE:	<u>65,858</u>	<u>71,881</u>	<u>1980</u>	<u>140,719</u>
TOTAL LIABILITIES	<u>\$ 1,707,074</u>	<u>\$ 2,986,081</u>	<u>\$ (2,706,000)</u>	<u>\$ 1,697,154</u>

CLERK OF COURT OF RAPIDS PARISH
ALEXANDRIA, LOUISIANA

COMBINING BALANCE SHEET
AGENCY FUNDS
JUNE 30, 1997

	ADVANCE DEPOSIT FUND	GRANTY OF COURSE FUND	RECLAIM FEE FUND	DEFERRED COMPENSATION FUND	TOTAL
ASSETS					
CASH	\$ 148,779	\$ 441,940	\$ 11,257		\$ 601,976
INVESTMENTS	800,000			\$ 65,391	865,391
OTHER RECEIVABLES	1,168				1,168
USE FROM OTHER FUNDS					
TOTAL ASSETS	<u>\$ 950,947</u>	<u>\$ 441,940</u>	<u>\$ 11,257</u>	<u>\$ 65,391</u>	<u>\$ 1,469,535</u>
LIABILITIES					
DUO TO OTHER FUNDS			\$ 394		\$ 394
LIABILITIES DEFERRED	\$ 873,147	\$ 60,860	10,863		1,444,870
DEFERRED COMPENSATION				\$ 65,391	65,391
RECEIVABLES PAYABLE					
TOTAL LIABILITIES	<u>\$ 873,147</u>	<u>\$ 60,860</u>	<u>\$ 11,257</u>	<u>\$ 65,391</u>	<u>\$ 1,409,455</u>

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

SUPPLEMENTAL INFORMATIS SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

AGENCY FUNDS

ADVANCE DEPOSIT FUND

The advance deposit fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

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

JUDICIARY FEE FUND-OLD SUIT BALANCES

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

DEFERRED COMPENSATION FUND

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

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

**CLERK'S SALARY FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 1997 AND 1996
(CONTINUED)**

	1997	1996	DIFFERENCE
REVENUES:			
SALES TAX, FEES, REMITTALS	34,074	33,090	(984)
EMPLOYEES' RETIREMENTS	80,011	81,583	1,572
EMPLOYER CONTRIBUTIONS	80,779	81,184	(405)
ELECTION EXPENDITURES	34,872	31,477	(3,395)
MISCELLANEOUS	33,347	33,647	(300)
MAINTENANCE	14,119	14,299	(180)
SECURITY OF STATE - DOC FEES	22,293	43,877	(21,584)
JUDICIAL COURT	4,849	4,270	(579)
CAPITAL OUTLAY:			
DEBT	67,622	34,143	(33,479)
DEBT SERVICE:			
PRINCIPAL PAYMENT	11,426	11,474	(48)
INTEREST	475	1,508	(1,033)
TOTAL EXPENDITURES	<u>389,428</u>	<u>389,736</u>	<u>(308)</u>
EXCESS OF REVENUES OVER OPERATING EXPENDITURES	33,622	39,883	(6,261)
OTHER FINANCING SOURCES			
OPERATING REVENUES IN CAPITALIZED LEASES	38,896	23,799	(15,097)
TOTAL OTHER FINANCING SOURCES	38,896	23,799	(15,097)
EXCESS OF REVENUES AND OTHER SOURCES OVER OTHER EXPENDITURES	17,726	29,564	(11,838)
FUND BALANCE, BEGINNING	<u>202,788</u>	<u>16,281</u>	<u>186,507</u>
FUND BALANCE, ENDING	<u>220,514</u>	<u>162,345</u>	<u>58,169</u>

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

CLERK'S SALARY FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 1997 AND 1996

	1997	1996	DIFFERENCE
REVENUES			
RECORDING			
FEES	\$ 602,882	\$ 476,069	\$ 126,813
FILE - SITS AND			
FERRATE RECORDS	798,000	794,000	4,000
FANCIELLA FEES	26,906	13,800	13,106
MORTGAGE CONTRIBUTION	30,708	28,400	2,308
MARRIAGE LICENSES	30,700	30,700	0.000
CERTIFICATES	147,800	132,200	15,600
CORREAL FEES	48,200	79,800	(31,600)
COMMISSIONER OF ELECTRONIC			
RECORDING	18,700	13,800	4,900
COMBATE QUALIFIED FEES	19,000	29,500	(10,500)
SOC FEES	129,800	182,200	(52,400)
INITIAL FEES	2,800	3,000	(200)
INTEREST ON INVESTMENTS	2,700	800	1,900
MORTGAGE	60,700	78,400	(17,700)
REVENUE FUND	3,200	4,200	(1,000)
TOTAL REVENUES	1,996,600	1,690,339	306,261
EXPENDITURES			
CURRENT			
GENERAL GOVERNMENT			
SALARIES			
CLERK	62,500	62,700	(200)
DEPUTY CLERK	87,600	77,200	10,400
OTHER	49,800	54,700	(4,900)
OFFICE SUPPLIES	208,400	228,300	(19,900)
EMPLOYEE GROUP INSURANCE	12,100	84,900	(72,800)
GENERAL INSURANCE	34,000	36,000	(2,000)
TRAVEL			
CLERK'S TRAVEL ALLOW.	6,400	6,200	200
TRAVEL & CONTINGENT			
EDUCATION	480	1,700	(1,220)
AUDIO SUPPLIES AND			
MAINTENANCE	7,800	7,600	200
COMPUTER OPERATIONS	26,500	21,800	4,700
LEGAL AND ACCOUNTING	23,100	17,800	5,300
ASSOCIATION DUES	1,700	1,900	(200)
			(Continued)

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)

GOVERNMENTAL FUND

CLERK'S SALARY FUND

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

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)

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

13. OPERATING LEASES

The Rapides Parish Clerk of Court has lease commitments for 121 copiers as of June 30, 1997. The cost for the leases for the year ended June 30, 1997 was \$52,121. The future minimum lease payments for these leases are as follows:

YEAR ENDING JUNE 30,	AMOUNT
1998	\$ 25,826
1999	25,665
2000	16,550
2001	<u>1,480</u>
TOTAL	<u>\$ 79,521</u>

14. LITIGATION AND CLAIMS

At June 30, 1997, the clerk of court is involved in litigation of several cases. In the estimation of the legal advisors of the clerk of court, the ultimate resolution of the cases would not materially affect the financial statements.

Claims and litigation costs of \$ 10,000 were incurred in the current year. Of this amount, \$ 10,000 has been received as a current-year expenditure in the General Fund.

15. ACT 211 OF THE LEGISLATURE OF LOUISIANA

The Clerk of Court of Rapides Parish was authorized by Act 211 to establish a pilot program to provide for a schedule of flat filing fees in the Ninth Judicial District court effective January 1, 1992. The Clerk, at her option, decided not to implement this program at that time. Therefore, there is no separate fund to be audited and/or accounted for in the financial statements at June 30, 1997.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)

The pension benefit obligation is presented as of June 30, 1998, because the June 30, 1997 information is not available. The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERERS and employers. The System does not make separate measurements of assets and pension obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1998, comprehensive annual financial report. The Rapides Parish Clerk of Court does not guarantee the benefits granted by the system.

13. DEFERRED COMPENSATION PLAN

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

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

All funds paid into the Plan are managed by a third party administrator selected by the Clerk. During the year the funds were invested by employees into mutual funds. At June 30, 1997, investments and the corresponding liabilities were recorded in an agency fund at the fair market value of \$85,781.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)**

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 following provides certain disclosures for the clerk of court and the retirement system that are required by GASB Codification Section F20.129:

Year Ended June 30, 1997

Rapides Parish Clerk of Court

Total current-year payroll \$ 988,235

Total current-year covered payroll \$ 928,805

	Required by Statute		Actual		Actuarially Required	
	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount
Contributions:						
Employees	-8.25%	\$ 78,389	-8.05%	\$ 75,258	-8.25%	\$ 76,288
Employer	-11.80%	\$ 82,779	-11.80%	\$ 88,227	-10.85%	\$ 80,601
Total	-19.25%	\$ 128,938	-19.85%	\$ 128,412	-19.35%	\$ 128,146

For cost of employer's actuarially required contributions to all participating employees

1,880

Year Ended June 30, 1996

Retirement System

Actuarial value of assets \$ 188,108,801

Pension benefit obligation 122,667,850

Unfunded pension benefit obligation \$ 65,440,951

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)**

9. CHANGES IN AGENCY FUND UNSETTLED DEPOSITS

Agency Fund	Balance at July 1, 1996	Additions	Deductions	Balance at June 30, 1997
Advance Deposit Fund	\$ 482,543	\$ 1,189,733	\$ 1,254,898	\$ 417,378
Balance of Court Fund	988,859	633,344	974,798	647,415
Industry Fee Fund	17,962			17,962
Total	<u>\$ 1,489,364</u>	<u>\$ 2,812,820</u>	<u>\$ 2,229,696</u>	<u>\$ 1,082,755</u>

10. CHANGES IN AGENCY FUND DEFERRED COMPENSATION BENEFITS PAYABLE:

Agency Fund	Balance at July 1, 1996	Additions	Deductions	Balance at June 30, 1997
Deferred Compensation Fund	\$ 1,223,328	\$ 1,127,054	\$ 4,898	\$ 2,345,484

11. PENSION PLAN

Substantially all employees of the Rapides Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (consolidating), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)**

Lease-Purchases

The Clerk's office entered into a lease-purchase arrangement on a computer optical upgrade, financing \$8,900. This lease-purchase is secured by Clerk's salary fund revenues and may be terminated if funds for payments cannot be appropriated in a subsequent budget year. The Clerk's office also entered into a lease-purchase arrangement on a document image system, financing \$63,200. This lease-purchase is secured by Clerk's salary fund revenues and may be terminated if funds for payments cannot be appropriated in a subsequent budget year.

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the new minimum lease payments, as of June 30, 1998:

Fiscal year:		
1997-98	\$	600
Total minimum lease payments	\$	600
Less - amounts representing interest	\$	(20)
Present value of net minimum lease payments	\$	580

8. INTERFUND RECEIVABLES AND PAYABLES

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Clerk's Salary Fund	Judiciary Fee Fund	\$ 524
	Total	<u>\$ 524</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)**

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

4. ACCOUNTS RECEIVABLES

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

5. BAD DEBTS

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

6. GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1996	Addition	Depletion	Balance June 30, 1997
Office Equip., Furn. & Fixtures	\$1,000,000	42,650	-----	\$1,042,650

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The general long-term debt of the Clerk's office as of June 30, 1997 is as follows:

	Compensated Absences	Capital Leases	Total
Long-term obligations at July 1, 1996	\$ 14,000	\$ 11,800	\$ 25,800
Additions	40,996	-----	40,996
Deductions	-----	(11,420)	(11,420)
Long-term obligations at June 30, 1997	\$ 54,996	\$ 400	\$ 55,396

Compensated absences are as explained in Note 1-J.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)**

3. INVESTMENTS

Investments are stated at cost in the advanced deposit fund and the clerk's salary fund. While the investments in the deferred compensation fund are stated at fair market value, investments at June 30, 1997, are as follows:

Fund	With Which	Investment	Cost	Value
Advanced Deposit	Security Trust	C.D.	\$ 150,000	\$ 150,000
Advanced Deposit	Security Trust	C.D.	100,000	100,000
Advanced Deposit	Security Trust	C.D.	150,000	150,000
Advanced Deposit	Security Trust	C.D.	150,000	150,000
Clerk Salary Fund	Security Trust	C.D.	100,000	100,000
Advanced Deposit	Bank of Louisiana	C.D.	100,000	100,000
Advanced Deposit	Bank of Louisiana	C.D.	50,000	50,000
Advanced Deposit	Rapides Bank	C.D.	150,000	150,000
Total			\$1,000,000	\$1,000,000
Deferred Comp.	Investco Co.	Money Funds	\$ 2,500	\$ 2,500

At year end, some of the Clerk's investments consisted of mutual funds with a carrying value of \$65,781. The market value approximates the carrying value. The deferred compensation agency fund owns 100% of these investments.

The other investments are certificates of deposits with original maturities of more than 90 days. At year end, the Clerk's total investment balance in certificates of deposit was \$1,900,000, both carrying amount and book balance. Of the book balance, \$700,000 was covered by federal depositary insurance, \$700,000 was covered by pledged securities of financial institutions which comply with the requirements of Louisiana statute and no amounts were uninsured or uncollateralized.

The Clerk's investments are categorized to give an indication on the level of risk assumed by the Clerk's office at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Clerk or its agent in the Clerk's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Clerk's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Clerk's name.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)

Annual leave will be taken prior to the end of the fiscal year or be lost. Sick leave shall be credited to permanent full time employees at the following rates:

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

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

The cost of current leave privileges, computed in accordance with GASB Codification Section 400, is recognized as a current-year expenditure in the governmental fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term liabilities account group.

K. Total Column on Balance Sheet - Overview

Total columns on the combined statement is captioned memorandum only to indicate that it is presented only to facilitate financial analysis. Data in the column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. CASH

At the year end, the Clerk's total cash balance was \$1,097,353. This includes \$500 petty cash funds and deposits with banks with a carrying amount of \$1,096,853 and a bank balance of \$1,205,608. Of the bank balance, \$212,371 was covered by federal depository insurance and \$883,237 was covered by pledged accounts by financial institutions which comply with requirements of Louisiana statute.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)

G. Investments

Investments are stated at cost or amortized cost, except for investments in the Deferred Compensation Agency Fund which are reported at market value.

H. Fixed Assets

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

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

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

I. Long Term Obligations

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

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

J. Compensated Absences

The Clerk of Court has the following policy related to annual leave: Twelve days annual leave are accrued per year to all full time employees. After an employee has been employed for 12 consecutive years, a total of fifteen days per year will accrue.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)

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

OTHER FINANCING SOURCES (USES)

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

E. Budgetary Practices

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

1. Formal budgetary integration is employed as a management control device for the Clerk's salary fund. The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).
2. The Clerk of Court approves all budget line items.
3. Unused appropriations for all annual budgetary funds lapse at the end of the year.
4. The budget amounts shown in the financial statements are final authorized amounts as revised during the year.

F. Cash and Cash Equivalents

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

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)

B. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and the agency funds. Under the modified accrual basis of accounting, revenues are recognized when measurable or accrued (i.e., when they become both measurable and available). "Measurable" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

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

Substantially all other revenues are recorded when received.

Expenditures

Purchases of various operating supplies are recorded as expenditures in the accounting period they are purchased. Compensated absences are recognized as expenditures when leave is actually taken or the employee (or heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is accounted in the general long-term liabilities account group.

Salaries are recorded as expenditures when earned.

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

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)

The fund classifications and a description of each existing fund type follow:

GOVERNMENTAL FUND

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

CLERK'S SALARY FUND

The Clerk's salary fund, as provided by Louisiana revised statute 12:381, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk's office. The various fees and charges due to the Clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

FIDUCIARY FUNDS

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

AGENCY FUNDS

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

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997
(CONTINUED)

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

Because the police jury could be provided with specific financial benefit or could be responsible for specific financial burdens the clerk of court was determined to be a component unit of the Rapides Parish police jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The Clerk of Court uses the funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources. Funds of the Clerk of Court are classified in to two categories: governmental and fiduciary. In turn, each category is divided into separate fund types.

CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

INTRODUCTION

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the Rapides Parish Clerk of Court have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

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

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Rapides Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
MERGED GO-ALP BOND AND ACT 91 - CLERK'S SALARY FUND
FOR THE YEAR ENDED JUNE 30, 1997**

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
TELEPHONE:	14,000	14,000	000
CARD COPY FEES FORMITTED	16,000	16,000	-
EMPLOYEE RETIREMENT	100,100	100,200	(100)
OFFICE EXPENDITURES	10,000	10,000	000
INSURANCE	55,100	55,200	(100)
OFFICE SUPPLIES	11,000	11,100	(100)
RENT OF SPACE - GO FUND	50,115	50,500	(385)
PROPERTY TAXES	1,000	1,000	000
CAPITAL OUTLAYS:			
OFFICE	60,000	60,000	000
DEBT SERVICE:			
PRINCIPAL PAYMENT	11,000	11,000	-
INTEREST	1,200	1,200	000
TOTAL EXPENDITURES	<u>1,000,000</u>	<u>1,000,000</u>	<u>000</u>
EXCESS OF REVENUES OVER FUNDED EXPENDITURES	100,000	100,000	00,000
OTHER FINANCING SOURCES OPERATING TRANSFERS IN	<u>10,000</u>	<u>10,000</u>	<u>1,000</u>
TOTAL OTHER FINANCING SOURCES	<u>10,000</u>	<u>10,000</u>	<u>1,000</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	110,000	110,000	00,000
FUND BALANCE, BEGINNING	<u>100,000</u>	<u>100,000</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 00,000</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CLERK OF COURT OF EASTERN PARISH
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - CLERK'S SALARY FUND
FOR THE YEAR ENDING JUNE 30, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (DEFICITARY)
REVENUES			
REVENUES			
FEES	\$ 471,044	\$ 471,130	\$ (870)
CIVIL SUITS AND			
PRODUCT RECOVERY	156,590	156,302	288
CASES & APPEALS	11,444	11,444	0
MORTGAGE CERTIFICATES	30,649	30,700	51
MORTGAGE LICENSING	40,341	41,130	789
CERTIFIED COPIES	84,908	83,907	1,001
CRIMINAL FEES	68,474	68,110	364
COMMISSIONER OF ELECTRONIC			
REQUIREMENT	15,710	15,710	0
CONSUMER PROTECTION FEES	90,111	90,110	1
LOT FEES	124,097	123,000	1,097
MUNICIPAL FEES	1,400	1,400	0
INTEREST ON INVESTMENTS	1,294	1,294	0
MEDICAL APPEALS	605,119	615,510	(10,391)
FUND & COURT	1,100	1,100	0
TOTAL REVENUES	1,990,140	1,990,056	84
EXPENDITURES			
CURRENT			
GENERAL GOVERNMENT			
SALARIES			
CLERK	65,500	65,500	0
DEPUTY CLERK	871,000	871,044	(44)
OTHER	471,000	469,950	1,050
OVERT	280,410	280,410	0
EMPLOYEE GROUP INSURANCE	114,296	114,254	42
GENERAL INSURANCE	50,000	51,000	(1,000)
TRAVEL			
CLERK/STAFF ALLOW	1,400	1,400	0
TRAVEL & CONSUMABLES RELOCATION	4,200	4,400	(200)
SUPPLIES & MAINTENANCE	1,500	1,500	0
COMPUTER OPERATIONS	24,700	24,800	(100)
LEGAL & PROFESSIONAL	17,110	17,110	0
ASSOCIATION FEES	1,700	1,700	0

(continued)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CLERK OF COURT OF HARRIS PARISH
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED JUNE 30, 1997

	CLERK'S SALARY <u>PLNS</u>
TELEPHONE	34,814
COPIES COPY, PUBLISHED	18,813
EMPLOYEE RETIREMENT	86,179
ELECTION EXPENDITURES	14,873
MISCELLANEOUS	55,247
RAFFLES/FUNDRAISERS	14,119
SECURITY OF STATE - INC. FEES	25,283
RYAN/COURT	4,849
CAPITAL (GRANT)	
OFFICE	67,600
RENT SERVICE	
FEDERAL RETIREMENT	11,428
INSURANCE	<u>429</u>
TOTAL EXPENDITURES	<u>348,628</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	11,620
OTHER FINANCING SOURCES OPERATING TRANSFERS IN TOTAL OTHER FINANCING SOURCES	<u>18,226</u>
	<u>18,226</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	11,711
FUND BALANCE, BEGINNING,	<u>30,738</u>
FUND BALANCE, ENDING	<u>\$ 42,449</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

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

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUNDS TYPE
FOR THE YEAR ENDED JUNE 30, 1997**

	<u>CLERK'S GALLERY FUND</u>
REVENUES	
RECORDED	
FEES	\$40,120
CIVIL SUITS ASSIGNMENT	
FEES	78,800
CERTIFICATION	11,914
MARRIAGE CERTIFICATES	10,778
MARRIAGE LICENSES	11,175
CERTIFIED COPIES	147,607
CRIMINAL FEES	68,229
COMMISSIONERS OF COLLECTION	
REIMBURSEMENT	15,719
CAMERA/TELEVISION FEES	19,213
JURY FEES	125,880
NOTARIAL FEES	5,409
INTEREST ON INVESTMENTS	5,294
MORTGAGE RECORDS	95,719
JUVENILE COURT	2,380
TOTAL REVENUES	<u>1,079,003</u>
EXPENDITURES	
GENERAL:	
GENERAL GOVERNMENT:	
SALARIES:	
CLERK	69,881
PROPERTY CLERK	87,681
CLERK	49,681
OFFICE MATTER'S	238,416
EMPLOYEE GROUP INSURANCE	171,251
EMPLOY. INSURANCE	34,881
TRAVEL	
CLERK'S TRAVEL ALLOWANCE	6,470
TRAVEL & LODGING REIMBURSEMENT	4,881
AUTO SUPPLIES AND MAINTENANCE	1,881
COMPUTER OPERATIONS	12,500
LEGAL AND PROFESSIONAL	37,116
ASSOCIATION FEES	1,700
	(continued)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

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

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1987**

	GOVERNMENTAL FUNDS BALANCE 1987	FUND TYPE BALANCE 1987	TOTAL		TOTAL PERMANENT FUND
			ASSETS	LIABILITIES	
ASSETS AND OTHER DEBITS					
ASSETS					
CASH	\$ 271,430	\$ 2,140			\$ 1,280,370
POSTAGE	28,000	80,781			1,062,781
ACCOUNT RECEIVABLE (C ELECT EQUIPMENT)	11,376	3,384			11,760
FUND BALANCE - OTHER FUNDS DUE FROM OTHER FUNDS			\$ 1,417,206		1,417,206
PREPAID EXPENSES	294	8,971			294
OTHER ASSETS					4,905
AMOUNT TO BE PROVIDED FOR BY THE GOVT OF GENERAL LONG-TERM OBLIGATIONS FOR ALL FUNDS AND OTHER DEBITS				\$ 11,200	11,200
	<u>\$ 301,100</u>	<u>\$ 2,996</u>	<u>\$ 1,417,206</u>	<u>\$ 11,200</u>	<u>\$ 2,743,262</u>
LIABILITIES, FUND BALANCES AND OTHER CREDITS					
LIABILITIES					
ACCOUNTS PAYABLE	\$ 10,000				\$ 11,400
PAYABLE TO BALANCE PAYABLE	1,000				1,000
OTHER PAYABLES	2,100				21,500
FUND CASH ON HAND		\$ 794			794
DECEASED PAYABLE				\$ 2,000	14,000
CAPITAL LEASE PAYABLE				400	400
UNDEVELOPED EXPENSES					1,028,070
DEFERRED COMPENSATION			1,028,070		
BONDS PAYABLE					20,794
TOTAL LIABILITIES					1,120,470
FUND BALANCES AND OTHER CREDITS					
DEFERRED GOVERNMENTAL FUND BALANCE			1,417,206		1,417,206
FUND BALANCE					
RESERVED					1,000,000
DEFERRED	11,200				11,200
TOTAL FUND BALANCES AND OTHER CREDITS	<u>\$ 11,200</u>	<u>\$ 1,000</u>	<u>\$ 1,417,206</u>	<u>\$ 11,200</u>	<u>\$ 2,453,262</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

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

Respectfully submitted,



Donald Heath & DeBorja, CPAs, APC
Alexandria, Louisiana
December 13, 1997



DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

INDEPENDENT AUDITORS' REPORT

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

We have audited the general purpose financial statements of the Clerk of Court of Rapides Parish, as of and for the year ended June 30, 1987, as listed in the table of contents. These general purpose financial statements are the responsibility of the Clerk of Court of Rapides Parish. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Clerk of Court of Rapides Parish at June 30, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 13, 1987, on our consideration of Clerk of Court of Rapides Parish's internal control structure and a report dated December 13, 1987, on its compliance with laws and regulations.

ALEXANDRIA, LOUISIANA
JUNE 30, 1997
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CLERK OF COURT OF RAPIDES PARISH
GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended June 30, 1997

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CLERK OF COURT OF RAPIDES PARISH
ALEXANDRIA, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
AND
AUDITORS' REPORTS

As of And For the Year Ended June 30, 1997
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 audited, or reviewed, 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 8-7-98

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