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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA**

**BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 12-7-05

**The Honorable Felicia Ann Hendl  
Clerk of Court**

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
BASIC FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2005**

**TABLE OF CONTENTS**

	<u>Page No.</u>
<b>BASIC FINANCIAL STATEMENTS</b>	
Independent Accountants' Report .....	1
Required Supplemental Information (Part 1 of 2)	
Management's Discussion and Analysis.....	4
Government-Wide Financial Statements	
Statement of Net Assets .....	10
Statement of Activities.....	11
Fund Financial Statements	
Governmental Funds:	
Balance Sheet.....	13
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Assets .....	14
Statement of Revenue, Expenditures and Changes in Fund Balances .....	15
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities.....	16
Fiduciary Funds:	
Statement of Fiduciary Net Assets.....	17
Notes to Financial Statements	
Index .....	19
Notes .....	20
Required Supplemental Information (Part 2 of 2)	
Budgetary Comparison Schedule – General Fund .....	32

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
BASIC FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2005**

**TABLE OF CONTENTS**

	<u>Page No.</u>
AGREED-UPON PROCEDURES	
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	34
SUPPLEMENTAL INFORMATION AND SCHEDULES	
Combining Schedule of Changes in Fiduciary Net Assets .....	38
Schedule of Changes in Unsettled Deposits .....	39
Summary Schedule of Prior Year Findings .....	40
Louisiana Attestation Questionnaire.....	41

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**BASIC FINANCIAL STATEMENTS**

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

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(225) 775-4982

**INDEPENDENT ACCOUNTANTS' REPORT**

October 20, 2005

The Honorable Felicia Ann Hendl,  
West Feliciana Parish Clerk of Court  
P. O. Box 1843  
St. Francisville, Louisiana 70775

We have reviewed the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the West Feliciana Parish Clerk of Court, as of and for the year ended June 30, 2005, which collectively comprise the Clerk of Court's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Clerk of Court's management.

Our review was conducted in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. A review consists principally of inquiries of the Clerk of Court's personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated October 20, 2005, on the results of our agreed-upon procedures.

West Feliciana Parish Clerk of Court  
October 20, 2005  
Page Two

The management's discussion and analysis and budgetary comparison information on pages 4 through 8 and 32 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review.

Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

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

John D. Butler & Co.  
A Professional Accounting Corporation

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

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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2005**

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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 Clerk of Court based on currently known facts, decisions and/or conditions.

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

The Clerk of Court's office first project that got under way in January of this year was to have a few local ladies work as volunteers. They have been working in the preservation of our older records. The records have been tri-folded and stored in small metal drawers for centuries. These ladies have started unfolding bundles of files and placing them in acid-free file folders for storage. This project will take 3 to 4 years to complete. At the same time, Sally Reeves, former archivist for the New Orleans Notarial Archives Research Center, did a formal assessment of the office's historical records and applied for a preservation grant to help us further in our preservation.

The Clerk of Court's office has continued to upgrade the computer system to make searching and retrieval of documents as easy as possible for the public. This year we had a great move; we moved the Clerk's office into a new annex with our records dating back to 1810. In going over our indexes, we have discovered incorrect indexing over the last 20 years. With much effort, we are working on correcting this problem and will have the project completed this year.

### **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 Clerk of Court from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Clerk of 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 Clerk of 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 Clerk of Court is improving or not.

*Statement of Activities.* This statement presents information showing how the Clerk of 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 Clerk of Court's financial reliance on general revenues.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2005**

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The government-wide financial statements can be found on pages 10-11 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 Clerk of Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Clerk of Court has two categories of funds: governmental funds and fiduciary 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 Clerk of 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 Clerk of Court include a general fund that is used to account for all accounts not required to be accounted for separately.

**Fiduciary Funds.** Fiduciary funds represent resources that are held on behalf of others. They are excluded from the Clerk of Court's government-wide financial statements because these assets cannot be used to support the Clerk of Court's programs or operations. There are four types of fiduciary funds – (1) pension and trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) agency funds. The Clerk of Court maintains two agency funds as follows:

Advance Deposit Fund – used to account for advance deposits made by litigants in suits.

Registry of Court Fund – used to account for funds held by order of the court until judgment is rendered.

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.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2005**

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**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Clerk of Court's budgetary comparisons on pages 32. These schedules indicate the Clerk of Court's compliance with its adopted and final revised budgets.

**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.

**SUMMARY OF NET ASSETS  
Governmental Activities**

	<u>2005</u>	<u>2004</u>
<b>Assets</b>		
Current assets	\$ 142,864.63	\$ 85,823.00
Capital assets, net	<u>20,420.80</u>	<u>26,422.00</u>
Total Assets	163,285.43	112,245.00
 <b>Liabilities</b>		
Current liabilities	5,391.51	6,764.00
 <b>Net Assets</b>		
Invested in capital assets, net of accumulated depreciation and related debt	20,420.80	26,422.00
Unrestricted	<u>137,473.12</u>	<u>79,059.00</u>
Net Assets	<u>157,893.92</u>	<u>105,481.00</u>

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2005**

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A summary of changes in net assets is as follows:

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

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Charges for services	\$ 344,936.67	\$ 313,797.00
Capital grants/contributions	500.00	.00
General revenues:		
Interest earned	1,923.42	900.00
Intergovernmental revenues	<u>15,843.03</u>	<u>40,706.00</u>
Total Revenues	363,203.12	355,403.00
<b>Expenses</b>		
General government	<u>289,105.48</u>	<u>333,290.00</u>
Change in net assets	74,097.64	22,113.00
Net assets, beginning	105,481.00	83,368.00
Adjustment to prior periods	<u>(21,684.72)</u>	<u>.00</u>
Net assets, ending	<u>157,893.92</u>	<u>105,481.00</u>

**BUDGETARY HIGHLIGHTS**

The Court received \$35,375 more in revenues than it anticipated in the year ended June 30, 2005, while expenditures exceeded budgeted amounts by \$15,286. This increased the fund balance by \$20,089 more than anticipated.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

*Capital Assets:* The Court's investment in capital assets, net of accumulated depreciation and related debt at June 30, 2005 and 2004, was \$20,420.80 and \$26,422, respectively. Additions in 2005 included donations of artists' prints.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2005**

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Capital assets at year-end are summarized as follows:

<b>CAPITAL ASSETS</b>		
<b>Net of Accumulated Depreciation</b>		
<b>Governmental Activities</b>		
	<u>2005</u>	<u>2004</u>
<b>Depreciable Assets</b>		
Equipment	\$ 19,920.80	\$ 26,422.00
Furniture/fixtures	<u>500.00</u>	<u>.00</u>
Net Depreciable Assets	<u>20,420.80</u>	<u>26,422.00</u>

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

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

In January of 2006, the new system for the Civil Department will be put into place. Later in the year of 2006, our Criminal Case Management System will be updated. We are looking forward to continuing to grow and updating our office.

Our office continues to receive many compliments on the professional and efficiency of the operations of the office and the courtesies extended to the public by the staff. This is the most satisfying of all accomplishments, to know that people we serve are pleased with the services we promise.

#### **REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Clerk of Court's finances, comply with finance-related laws and regulations and demonstrate the Clerk of Court's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the West Feliciana Parish Clerk of Court, P. O. Box 1843, St. Francisville, Louisiana 70775.

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**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF NET ASSETS  
JUNE 30, 2005

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	Governmental <u>Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 85,467.70
Receivables, net	8,035.63
Due from other funds	49,361.30
Capital assets, net	<u>20,420.80</u>
Total Assets	163,285.43
 <u>LIABILITIES</u>	
Accounts payable	3,949.17
Salaried and related payables	<u>1,442.34</u>
Total Liabilities	<u>5,391.51</u>
 <u>NET ASSETS</u>	
Invested in capital assets, net of related debt	20,420.80
Unrestricted	<u>137,473.12</u>
Total Net Assets	<u><u>157,893.92</u></u>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH CLERK OF COURT**  
**ST. FRANCISVILLE, LOUISIANA**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2005**

<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	\$ 289,105.48	\$ 344,936.67	-	\$ 500.00
Total Governmental Activities	289,105.48	344,936.67	-	500.00
				<u>Governmental Activities</u>
				\$ 56,331.19
				56,331.19
				1,923.42
				15,843.03
				17,766.45
				74,097.64
				105,481.00
				(21,684.72)
				157,893.92
				157,893.92
				157,893.92

The accompanying notes are an integral part of this statement.

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**FUND FINANCIAL STATEMENTS**

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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2005**

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ASSETS

Cash and cash equivalents	\$ 85,467.70
Receivables, net	8,035.63
Due from other funds	<u>49,361.30</u>
Total Assets	<u><u>142,864.63</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts payable	3,949.17
Salaries and related payables	<u>1,442.34</u>

Total Liabilities 5,391.51

Fund Balances:

Unreserved, undesignated	<u>137,473.12</u>
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Total Liabilities and Fund Balances 142,864.63

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
JUNE 30, 2005**

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Total Fund Balances - Total Governmental Funds \$ 137,473.12

Amounts reported for governmental activities in the  
Statement of Net Assets are different because:

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.

20,420.80

Total Net Assets - Governmental Activities

157,893.92

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH CLERK OF COURT**  
**ST. FRANCISVILLE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2005**

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REVENUES

Intergovernmental revenues	\$ 15,843.03
Charges for services:	
Court costs and fees	175,986.36
Certified copies and data processing	32,046.37
Licenses	1,661.56
Recording fees	135,242.38
Donations	500.00
Interest earned	<u>1,923.42</u>
Total Revenues	363,203.12

EXPENDITURES

General government	282,604.28
Capital outlay	<u>500.00</u>
Total Expenditures	<u>283,104.28</u>
Net Change in Fund Balances	80,098.84
Fund Balances, beginning	79,059.00
Adjustment to prior periods	<u>(21,684.72)</u>
Fund Balances, ending	<u><u>137,473.12</u></u>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUNDS BALANCES TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
JUNE 30, 2005**

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Net Change in Fund Balances - Total Governmental Funds \$ 80,098.84

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  
depreciation charged exceeded capital outlay in the current  
period.

(6,001.20)

Change in Net Assets - Governmental Activities

74,097.64

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY FUNDS  
JUNE 30, 2005**

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ASSETS

Cash and cash equivalents	\$ 565,480.75
Total Assets	<u>565,480.75</u>

LIABILITIES

Unsettled deposits and other payables	516,119.45
Due to other funds	<u>49,361.30</u>
Total Liabilities	<u>565,480.75</u>

NET ASSETS

565,480.75

The accompanying notes are an integral part of this statement.

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## NOTES TO FINANCIAL STATEMENTS

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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
INDEX TO NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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<u>Note No.</u>	<u>Description</u>	<u>Page No.</u>
	Introduction.....	20
1	Summary of Significant Accounting Policies.....	20
2	Cash and Cash Equivalents.....	25
3	Receivables.....	26
4	Capital Assets.....	27
5	Accounts and Other Payables .....	27
6	Intergovernmental Transactions.....	27
7	Inter-fund Transactions.....	28
8	Long-Term Liabilities.....	28
9	Excess of Expenditures over Appropriations.....	28
10	Leases.....	28
11	Pension Plan.....	29
12	Other Post-Employment Benefits .....	29
13	Expenditures of the Clerk Paid by the Parish Police Jury .....	30
14	Related Party Transactions .....	30
15	Litigation and Claims.....	30
16	Subsequent Events .....	30

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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INTRODUCTION

The West Feliciana Parish Clerk of Court (hereinafter referred to as the Clerk), as provided by Article V, Section 28 of the Louisiana Constitution of 1974, serves as the 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

**Basis of Presentation:** The accounting and reporting practice of the Clerk conforms to governmental accounting principles generally accepted in the United States of America. 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*.

**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 West Feliciana Parish Police Jury is the financial reporting entity for West Feliciana Parish. The Police Jury maintains and operates the parish courthouse in which the Clerk's office is located and provides funds for equipment and furniture for the Clerk's use. Because of this, the Clerk is considered a component unit of the West Feliciana Parish Police Jury. The accompanying financial statements present information only on the funds maintained by the Clerk 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.

**Government-wide Accounting:** In accordance with Governmental Accounting Standards Boards Statement No. 34, the Clerk has presented a statement of net assets and statement of activities for the Clerk 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.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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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 Clerk 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 Clerk 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 Clerk. 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 Clerk has chosen not to do so.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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*Operating/Non-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 Clerk recognizes 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 Clerk 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 Clerk 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 Clerk'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 Clerk include:

1. General Fund – the primary operating fund that 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 of the Clerk include:

1. Agency Funds – are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency funds of the Clerk include Advance Deposits and Registry of Court. 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/Masurement 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

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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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:** The Clerk adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. It is published and made available for public inspection prior to the start of the fiscal year. Appropriations lapse at year-end. There were amendments made to the budget during the fiscal year ended June 30, 2005.

**Cash and Cash Equivalents:** Cash includes amounts in demand and interest bearing demand deposits and money market savings. Cash equivalents include amounts in investments with original maturities of 90 days or less. These include funds held by the Louisiana Asset Management Pool (LAMP). Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

**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, based on quoted market prices, with the corresponding increase or decrease reported in investment earnings.

**Inventory:** Inventory of the Clerk 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.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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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 Clerk's assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$500 or more for capitalizing assets. 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 Clerk has elected to not report its governmental infrastructure retroactively. From this point forward, the Clerk will use the basic approach to infrastructure reporting for its governmental activities when applicable. Currently, the Clerk has no infrastructure assets.

**Compensated Absences:** Employees earn vacation and sick leave at various rates depending upon the length of their employment with the Clerk's office. Such leave is non-cumulative beyond the year in which it is earned. If an employee terminates at the end of the year, he/she will be paid for his/her unused vacation leave earned. 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. Because leave is non-cumulative, no provision for compensated absences is recorded in the accompanying financial statements.

**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:

*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.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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*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.

Louisiana R.S. 13:785 requires that the Clerk, at the close of his/her term of office (every four years), must pay the parish treasurer the portion of the general fund's fund balance that exceeds ½ of the revenues of the Clerk's last year of his/her term. At June 30, 2005, there was no amount due as this was not the last year of the Clerk's term of office, and no determination of the amount that will be due, if any, can be made at this time.

**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

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.

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. 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 that the fiscal agent has failed to pay deposited funds upon demand.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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With the adoption of GASB Statement No. 40, only deposits are considered exposed to custodial credit risk are required to be disclosed. The Clerk has no deposits exposed to custodial credit risk.

The cash and cash equivalents on hand are as follows:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Demand deposits	\$ 85,467.70	\$ .00
Interest-bearing demand deposits	.00	32,853.51
Money market savings	.00	478,969.54
LAMP, Inc.	<u>.00</u>	<u>53,657.70</u>
Total	<u>85,467.70</u>	<u>565,480.75</u>

The Clerk 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 – RECEIVABLES**

The net receivables, with the exception of inter-fund transactions, at June 30, 2005, is as follows:

<u>Class of Receivables</u>	<u>General Fund</u>
Accounts	\$ <u>8,035.63</u>

No allowance has been recorded as all receivables due at year-end are expected to be collected. The Clerk utilizes the direct write-off method for any receivables considered as bad debts.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2005, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets, being depreciated				
Equipment	\$ 32,506.00	\$ .00	\$ .00	\$ 32,506.00
Less: accumulated depreciation	<u>6,084.00</u>	<u>6,501.20</u>	<u>.00</u>	<u>12,585.20</u>
Net Equipment	26,422.00	(6,501.20)	.00	19,920.80
Furniture/fixtures	.00	500.00	.00	500.00
Less: accumulated depreciation	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
Net Furniture/fixtures	.00	500.00	.00	500.00
Net Capital Assets, being depreciated, net	<u>26,422.00</u>	<u>(6,001.20)*</u>	<u>.00</u>	<u>20,420.80</u>

\*All depreciation expense was charged to governmental activities.

**NOTE 5 – ACCOUNTS AND OTHER PAYABLES**

The payables, with the exception of inter-fund and intergovernmental transactions, at June 30, 2005, is as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Fiduciary Funds</u>
Accounts	\$ 3,949.17	\$ .00
Salaries and related	1,442.34	.00
Unsettled deposits and other	<u>.00</u>	<u>516,119.45</u>
Total	<u>5,391.51</u>	<u>516,119.45</u>

**NOTE 6 – INTERGOVERNMENTAL TRANSACTIONS**

Intergovernmental revenues for the year ended June 30, 2005, were as follows:

<u>Payor</u>	<u>General Fund</u>
State supplement	\$ 14,640.00
La. Dept. of Elections	<u>1,203.03</u>
Total	<u>15,843.03</u>

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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**NOTE 7 – INTER-FUND TRANSACTIONS**

Interfund transactions during the year ended June 30, 2005, were as follows:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
Due to General Fund	\$ .00	\$ 49,361.30
Due from Advance Deposit Fund	<u>49,361.30</u>	<u>.00</u>
Totals	<u>49,361.30</u>	<u>49,361.30</u>

These amounts represent clerk’s fees earned and interest as of June 30, 2005, that has not yet been transferred to the Clerk’s general fund.

**NOTE 8 – LONG-TERM LIABILITIES**

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

**NOTE 9 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The following had actual expenditures over budgeted appropriations for the year ended June 30, 2005:

<u>Fund</u>	<u>Budget</u>		<u>Actual</u>	<u>Unfavorable Variance</u>
	<u>Original</u>	<u>Final</u>		
General	<u>\$ 98,333.00</u>	<u>\$ 267,818.00</u>	<u>\$ 283,104.28</u>	<u>\$ 15,286.28</u>

The unfavorable variance is in excess of 5% of budgeted appropriations. The Clerk has implemented a policy to allow for potential year-end adjustments in comparing the actual to budgeted expenditures.

**NOTE 10 – LEASES**

*Operating Leases.* There is a lease for mailing equipment at \$657 per quarter for 48 months. Rental, maintenance and postage paid during the year totaled \$8,044.40. A fee is paid monthly for maintenance to the Clerk’s imaging system. The fee of \$1,979 increased to \$2,029 making total payments \$25,977 for the fiscal year. A Xerox copier was being leased for \$154.71 per month. Lease payments along with copy charges were \$1,905.04. A new lease was executed with Kyocera Mita America, Inc. at \$180.55 per month beginning in February. Payments totaled \$640.66.

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

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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NOTE 11 – PENSION PLAN

Substantially all employees of the West Feliciana Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, a multiple-employer defined benefit pension plan 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% of their final-average salary for each year of credited service, not to exceed 100% 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 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% of their annual covered salary and the Clerk is required to contribute at an actuarially determined rate. The current rate is 11.50% of annual covered payroll. Contributions to the System also include 1/4<sup>th</sup> of 1% of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Clerk are established and may be amended by state statute. As provided by Louisiana R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk's contributions to the system for the years ending June 30, 2005, 2004 and 2003, were \$24,435.65, \$21,678 and \$16,546, respectively, equal to the required contributions for each year.

NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS

The Clerk provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Clerk's employees become eligible for these benefits if they reach normal retirement age while working for the Clerk. 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 Clerk. The Clerk recognizes the cost of providing these benefits (the Clerk's portion of the premiums) as an expenditure when the monthly premiums are due. Currently, there are no retirees participating in this program.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2005**

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**NOTE 13 – EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY**

Certain operating expenditures of the Clerk's office are paid by the West Feliciana Parish Police Jury including office supplies for criminal court. Additionally, the Jury provides office space and certain furniture for the Clerk's use. These expenditures are not reported in the accompanying financial statements.

**NOTE 14 – RELATED PARTY TRANSACTIONS**

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

**NOTE 15 – LITIGATION AND CLAIMS**

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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**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2005**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b><u>REVENUES</u></b>				
Intergovernmental revenues	\$ 833.00	\$ 15,900.00	\$ 15,843.03	\$ (56.97)
Charges for services:				
Court costs and fees	24,533.00	161,786.00	175,986.36	14,200.36
Certified copies and data processing	7,934.00	27,778.00	32,046.37	4,268.37
Licenses	673.00	2,470.00	1,661.56	(808.44)
Recording fees	80,126.00	119,894.00	135,242.38	15,348.38
Donations	-	-	500.00	500.00
Interest earned	-	-	1,923.42	1,923.42
Total Revenues	114,099.00	327,828.00	363,203.12	35,375.12
<b><u>EXPENDITURES</u></b>				
General government	98,333.00	267,818.00	282,604.28	(14,786.28)
Capital outlay	-	-	500.00	(500.00)
Total Expenditures	98,333.00	267,818.00	283,104.28	(15,286.28)
Net Change in Fund Balances	15,766.00	60,010.00	80,098.84	20,088.84
Fund Balances, beginning	79,059.00	79,059.00	79,059.00	-
Adjustment to prior period	-	-	(21,684.72)	(21,684.72)
Fund Balances, ending	94,825.00	139,069.00	137,473.12	(1,595.88)

See Accountants' Report.

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## **AGREED-UPON PROCEDURES**

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

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(225) 775-4982

**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

October 20, 2005

The Honorable Felicia Ann Hendl,  
West Feliciana Parish Clerk of Court  
P. O. Box 1843  
St. Francisville, Louisiana 70775

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the West Feliciana Parish Clerk of Court and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the West Feliciana Parish Clerk of Court's compliance with certain laws and regulations during the year ended June 30, 2005 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law) or R.S. 39:1551-39:1755 (the state procurement code), whichever is applicable.

The cash disbursement journal was scanned and there were no expenditures exceeding \$20,000 or public works exceeding \$100,000.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

### **Budgeting**

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budgets.

6. Trace the budget adoption and amendments to the minute book.

Because there is no governing body, there are no minutes of meetings.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year were within 5% or more of budget. Actual expenditures were 6% in excess of amounts budgeted.

### **Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the Clerk.

### **Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Because there is no governing body, there are no meetings.

### **Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds or like indebtedness.

### **Advances and Bonuses**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

We inspected payroll records for the year and noted no instances that would indicate payments to employees that would constitute bonuses, advances or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the West Feliciana Parish Clerk of Court and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



John D. Butler & Company  
A Professional Accounting Corporation

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**SUPPLEMENTAL INFORMATION AND SCHEDULES**

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**WEST FELICIANA PARISH CLERK OF COURT**  
**ST. FRANCISVILLE, LOUISIANA**  
**COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS**  
**AGENCY FUNDS**  
**JUNE 30, 2005**

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
 <u>ASSETS</u>			
Cash and cash equivalents	\$ 303,438.02	\$ 262,042.73	\$ 565,480.75
Total Assets	<u>303,438.02</u>	<u>262,042.73</u>	<u>565,480.75</u>
 <u>LIABILITIES</u>			
Unsettled deposits and other payables	254,076.72	262,042.73	516,119.45
Due to other funds	49,361.30	-	49,361.30
Total Liabilities	<u>303,438.02</u>	<u>262,042.73</u>	<u>565,480.75</u>
 <u>NET ASSETS</u>	 <u>303,438.02</u>	 <u>262,042.73</u>	 <u>565,480.75</u>

See Accountants' Report.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS  
AGENCY FUNDS  
YEAR ENDED JUNE 30, 2005**

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
Unsettled deposits, beginning of year	\$ 233,887.12	\$ 154,884.81	\$ 388,771.93
Additions:			
Interest earned	1,923.16	255.18	2,178.34
Suits and successions	234,617.59	162,238.08	396,855.67
Total Additions	236,540.75	162,493.26	399,034.01
Reductions:			
Clerk of Court's costs	152,220.87	-	152,220.87
Settlement to litigants	-	55,335.34	55,335.34
Attorney, notary fees, etc.	27,382.66	-	27,382.66
Sheriff's fees	17,997.68	-	17,997.68
Other reductions	18,749.94	-	18,749.94
Total Reductions	216,351.15	55,335.34	271,686.49
Unsettled deposits, end of year	254,076.72	262,042.73	516,119.45

See Accountants' Report.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2005**

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<u>Ref. No.</u>	<u>Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action Taken</u>
<b>Section I Internal Control and Compliance Material to the Financial Statements</b>				
04-01	6/30/04	The performance of acctg. procedures is limited to a small number of people thereby creating insufficient segregation of duties	Yes	The Clerk established a segregation of duties among her staff mbrs. and hired an outside accountant to review the financial transactions each month and to provide accurate F/S.
04-02	6/30/04	Timecards for the prior 3 years were destroyed by the former Clerk	Yes	The Clerk is retaining all payroll records and has established a records retention policy.
04-03	6/30/04	LRS 39:1307 requires the Clerk to publish a budget and make the proposed budget available for public inspection	Yes	The Clerk complied with publishing the original budget but not the amended one as she was not aware of this requirement. She will comply in the future.
04-04	6/30/04	LRS 39:1311 requires that a budget be amended when actual expenditures exceed budgeted expenditures by 5% or greater. The Clerk's actual expenditures exceeded budgeted expenditures by 18%.	Yes	The Clerk closely monitored her budget to actual comparison each month and amended the budget accordingly. However, year end adjustments brought the excess from 5% to 6%. She will provide for such adjustments in the future.

**Section II Management Letter**

N/A