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**RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2002**

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 11/13/02

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
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GENERAL PURPOSE FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

Honorable Stuart Shaw
Red River Parish Clerk of Court
P. O. Box 485
Coushatta, Louisiana 71019

We have audited the accompanying general purpose financial statements of the Red River Parish Clerk of Court, Coushatta, Louisiana, a component unit of the Red River Parish Police Jury, as of and for the year then ended June 30, 2002, as listed in the table of contents. These financial statements are the responsibility of the Red River Parish Clerk of Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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 Red River Parish Clerk of Court, Coushatta, Louisiana, as of June 30, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated August 2, 2002, on our consideration of the Red River Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Red River Parish Clerk of Court, Coushatta, Louisiana, taken as a whole. The accompanying supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the general purpose financial statements. Such information has been subjected to the auditing 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.

Hines, Jackson & Hines
Natchitoches, Louisiana
August 2, 2002

COMBINED STATEMENTS - OVERVIEW

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2002

	<u>Governmental</u> <u>Fund Types</u>	<u>Fiduciary Funds</u>	<u>Account Group</u> <u>General</u> <u>Fixed Assets</u>	<u>Total</u> <u>Memorandum</u> <u>Only</u>
	<u>General Fund</u>	<u>Agency Fund</u>		
ASSETS				
Cash and cash equivalents	\$ 7,786	\$ 203,870	\$ 0	\$ 211,656
Investments	0	448,873	0	448,873
Receivables	11,114	0	0	11,114
Due from agency fund	20,541	0	0	20,541
Equipment	<u>0</u>	<u>0</u>	<u>130,878</u>	<u>130,878</u>
Total Assets	<u>\$ 39,441</u>	<u>\$ 652,743</u>	<u>\$ 130,878</u>	<u>\$ 823,062</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$ 2,349	\$ 0	\$ 0	\$ 2,349
Unsettled deposits	0	632,202	0	632,202
Due to General Fund	<u>0</u>	<u>20,541</u>	<u>0</u>	<u>20,541</u>
Total Liabilities	2,349	652,743	0	655,092
Fund Equity				
Investment in general fixed assets	0	0	130,878	130,878
Fund balances, Unreserved	<u>37,092</u>	<u>0</u>	<u>0</u>	<u>37,092</u>
Total Fund Equity	<u>37,092</u>	<u>0</u>	<u>130,878</u>	<u>167,970</u>
Total Liabilities and Fund Equity	<u>\$ 39,441</u>	<u>\$ 652,743</u>	<u>\$ 130,878</u>	<u>\$ 823,062</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2002

Revenues	
Licenses and permits - marriage licenses	\$ 3,000
Fees, charges, and commissions for services	
Court costs, fees, and charges	106,326
Fees for recording legal documents	79,996
Fees for certified copies of documents	17,059
Department of Social Services-non support cases	20,410
Other fees	480
Use of money and property - interest earnings	23,652
Clerks salary supplement	14,900
Other	<u>3,507</u>
Total Revenues	269,330
Expenditures	
General government	
Personal services and related benefits	209,585
Operating services	40,995
Materials and supplies	3,853
Travel, training and other charges	4,422
Capital outlay	<u>4,355</u>
Total Expenditures	<u>263,210</u>
Excess of Revenues Over/(Under) Expenditures	6,120
Fund balance, Beginning of year	<u>30,972</u>
Fund balance, End of year	<u>\$ 37,092</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
ALL GOVERNMENTAL FUNDS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Fav./(Unfav.)</u>
Revenues			
Licenses and permits - marriage licenses	\$ 2,900	\$ 3,000	\$ 100
Fees, charges, and commissions for services			
Court costs, fees, and charges	108,200	106,326	(1,874)
Fees for recording legal documents	81,600	79,996	(1,604)
Fees for certified copies of documents	17,000	17,059	59
Department of Social Services-non support fees	19,000	20,410	1,410
Other fees	500	480	(20)
Use of money and property - interest earnings	24,000	23,652	(348)
Clerks salary supplement	14,400	14,900	500
Other	1,000	3,507	2,507
	<u>268,600</u>	<u>269,330</u>	<u>730</u>
Total Revenues	268,600	269,330	730
Expenditures			
General government			
Personal services and related benefits	212,750	209,585	3,165
Operating services	41,550	40,995	555
Materials and supplies	5,000	3,853	1,147
Travel, training and other charges	4,500	4,422	78
Capital outlay	4,800	4,355	445
	<u>268,600</u>	<u>263,210</u>	<u>5,390</u>
Total Expenditures	268,600	263,210	5,390
Excess of Revenues Over/(Under) Expenditures	<u>\$ 0</u>	6,120	<u>\$ 6,120</u>
Fund balance, Beginning of year		<u>30,972</u>	
Fund balance, End of year		<u>\$ 37,092</u>	

The accompanying notes are an integral part of this statement.

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Red River Parish Clerk of Court 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.

A. BASIS OF PRESENTATION

The accompanying financial statements of the Red River Parish Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and to the industry audit guide, Audits of State and Local Governmental Units.

B. REPORTING ENTITY

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Red River 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:

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 provides specific financial benefits such as office space, utilities and janitorial service, the clerk of court was determined to be a component unit of the Red River 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.

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. FUND ACCOUNTING

The accounts of the clerk of court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. 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 available financial resources. The funds are grouped in this report into generic fund types and broad fund categories as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and accounts 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.

Agency Funds

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

D. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental fund operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the General Fund. General fixed assets provided by the Red River Parish Police Jury are not recorded within the General Fixed Assets Account Group of the Clerk. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

The Red River Parish Clerk of Court has no outstanding long-term obligations.

The General Fixed Assets Account Group is not a "fund". It is concerned only with measurement of financial position, and does not involve measurement of results of operations.

E. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. BASIS OF ACCOUNTING (CONTINUED)

The governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. Recordings, court attendance, criminal fees, mortgage certificates, notary fees, certified copies, etc., are recorded in the year in which they are earned. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Salaries are recognized when they occur. Office supplies are recognized when they are purchased. Capital outlays are recognized when the liability is incurred.

F. BUDGET PRACTICES

Prior to the beginning of each fiscal year, the Red River Parish Clerk of Court adopts a budget for the General Fund for the next fiscal year. A public hearing is held, and notice is published in the official journal. The budget is open for public inspection. Each budget amendment is also published in the official journal. All budgetary appropriations lapse at the end of the fiscal year. The budget presented in the financial statements was adopted on a basis consistent with generally accepted accounting principles.

G. COMPENSATED ABSENCES

Full time employees of the Red River Parish Clerk of Court earn 10 days of vacation and 5 days of sick leave each year. Leave cannot be carried over from one year to the next. Therefore, no liability for compensated absences has been recorded in the accompanying financial statements.

H. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits that mature within 90 days after the fiscal year end and other investments with original maturities of 90 days or less.

Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. In addition, the clerk of court may invest in United States bonds, treasury notes, or certificates of deposit. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost which approximates market.

I. RECEIVABLES

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollected.

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. FUND EQUITY

Unreserved fund balances for governmental funds represent the amount available for budgeting future operations. The reserved portion of fund balances represent amounts separated for specific future uses.

K. TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

L. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Red River Parish Clerk of Court.

M. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 CASH AND CASH EQUIVALENTS

At June 30, 2002, the clerk of court has cash and cash equivalents totaling \$211,656 as follows:

	<u>General Fund</u>	<u>Agency Fund</u>	<u>Total</u>
Petty Cash	\$ 50	\$ 0	\$ 50
Interest bearing demand deposits	7,736	114,974	122,710
Money market account	0	22,120	22,120
30 day certificates of deposit	<u>0</u>	<u>66,776</u>	<u>66,776</u>
Totals	<u>\$ 7,786</u>	<u>\$ 203,870</u>	<u>\$ 211,656</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. 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. At June 30, 2002, the clerk had bank deposit balances of \$673,285. These deposits are secured from risk by \$351,183 of federal deposit insurance and \$491,419 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 2 CASH AND CASH EQUIVALENTS (CONTINUED)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 INVESTMENTS

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the clerk of court or its agent in the clerk of court's name.
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the clerk of court's name.
3. Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the clerk of court's name.

At fiscal year end, the clerk of court's investments were certificates of deposit with a fair value, cost and carrying value of \$448,873. The investments are stated on the balance sheet (carrying value) at cost. The investments are in the name of the clerk and are held at the clerk's office.

NOTE 4 RECEIVABLES

The receivables of \$11,114 at June 30, 2002, are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Attorneys and others	\$ 11,114	\$ 0	\$ 11,114

NOTE 5 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>July 1, 2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2003</u>
Equipment	\$ 126,523	\$ 4,355	\$ 0	\$ 130,878
Total	\$ 126,523	\$ 4,355	\$ 0	\$ 130,878

NOTE 6 CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	<u>Unsettled Deposits</u> <u>July 1, 2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Unsettled Deposits</u> <u>June 30, 2002</u>
Agency funds:				
Advance deposit fund	\$ 450,142	\$ 145,632	\$ 117,304	\$ 478,470
Registry of court fund	122,002	42,730	11,000	153,732
Total	\$ 572,144	\$ 188,362	\$ 128,304	\$ 632,202

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 7 PENSION PLAN

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

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. 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 percent of their annual covered salary and the Red River Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.0 percent of annual covered payroll. Of the 8.25 percent of the member contributions, the Red River Parish Clerk of Court pays 4.0% and 4.25% is withheld from the employee. Contributions to the System, also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan member and the Red River Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the result of the valuation for the prior fiscal year. The Red River Parish Clerk of Court's contribution to the System for the year ending June 30, 2002 and 2001 were \$25,802 and \$21,120 respectively, equal to the required contribution for the year.

NOTE 8 LEASES

The Clerk of Court was not obligated under any capital lease commitments at June 30, 2002. However, the Clerk of Court leases copiers pursuant lease commitments classified as operating leases.

The future minimum lease payments under noncancellable operating leases at June 30, 2002, are as follow:

<u>Fiscal Year</u> <u>Ended June 30,</u>		
2003	\$	3,888
2004		3,888
2005		<u>3,888</u>
Total	\$	<u>11,664</u>

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 9 INTERFUND RECEIVABLES/PAYABLES:

The following is a summary of interfund receivables and payables for the year ended June 30, 2002:

	Interfund Receivable	Interfund Payable
General Fund	\$ 20,541	\$ 0
Agency Fund	0	20,541
Total	\$ 20,541	\$ 20,541

NOTE 10 RISK MANAGEMENT

The Clerk of Court is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Clerk of Court maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Clerk of Court.

NOTE 11 LITIGATION AND CLAIMS

There was no outstanding litigation against the Red River Parish Clerk of Court at June 30, 2002.

NOTE 12 EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY

Certain expenses of the Clerk's office are paid by the Red River Parish Police Jury. In addition to furnishing the building where the Clerk's office is located, the Police Jury pays all utility bills, some insurance, and furnishes some of the equipment in the Clerk's office.

NOTE 13 EXCESS FUND BALANCE

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. This amount shall be limited to no more than that which was received by the clerk in accordance with R.S. 13:784(a) during said term of office. At June 30, 2002, there was no amount due the parish treasurer as this was not the last year of the Clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
AGENCY FUNDS
FOR THE YEAR ENDED
JUNE 30, 2002

ADVANCE DEPOSIT FUND

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

REGISTRY OF COURT FUND

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

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
COMBINING BALANCE SHEET - AGENCY FUNDS
JUNE 30, 2002

	<u>Advance Deposit</u> <u>Fund</u>	<u>Registry of Court</u> <u>Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 79,011	\$ 124,859	\$ 203,870
Investments	<u>420,000</u>	<u>28,873</u>	<u>448,873</u>
Total Assets	<u>\$ 499,011</u>	<u>\$ 153,732</u>	<u>\$ 652,743</u>
LIABILITIES			
Unsettled deposits	\$ 478,470	\$ 153,732	\$ 632,202
Due to General Fund	<u>20,541</u>	<u>0</u>	<u>20,541</u>
Total Liabilities	<u>\$ 499,011</u>	<u>\$ 153,732</u>	<u>\$ 652,743</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS
FOR THE YEAR ENDED JUNE 30, 2002

	<u>Advance Deposit</u> <u>Fund</u>	<u>Registry of Court</u> <u>Fund</u>	<u>Total</u>
Unsettled Deposits at Beginning of Year	\$ 450,142	\$ 122,002	\$ 572,144
ADDITIONS			
Suits and successions	145,632	40,170	185,802
Interest Income	<u>0</u>	<u>2,560</u>	<u>2,560</u>
Total Funds Available	595,774	164,732	760,506
REDUCTIONS			
Clerk's costs (transferred to General Fund)	73,690	0	73,690
Settlements to litigants	16,405	11,000	27,405
Sheriff's fees	13,770	0	13,770
Court Reporters	580	0	580
Attorneys, Curators, Notary	2,400	0	2,400
Judges supplemental fund	5,360	0	5,360
Jurors, meals	863	0	863
Clerks supplemental	3,086	0	3,086
Other reductions	<u>1,150</u>	<u>0</u>	<u>1,150</u>
Total Reductions	<u>117,304</u>	<u>11,000</u>	<u>128,304</u>
Unsettled Deposits at End of Year	<u>\$ 478,470</u>	<u>\$ 153,732</u>	<u>\$ 632,202</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
SCHEDULE OF EXPENDITURES
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2002

Personal Services and Related Benefits	
Salaries	\$ 163,809
Clerks expense, uniforms	1,798
Hospitalization insurance	15,948
Retirement	25,802
Payroll taxes	<u>2,228</u>
Total Personal Services and Related Benefits	209,585
Operating Services	
Computer support	12,161
Dues and subscriptions	1,654
Marriage license - paid to state	1,425
Insurance - other	160
Office supplies	6,603
Postage	2,636
Professional fees	7,500
Sheriff fees - non support	2,822
Telephone	5,262
Advertisement, publications	<u>772</u>
Total Operating Services	40,995
Material and Supplies	
Supplies	276
Equipment rent	<u>3,577</u>
Total Material and Supplies	3,853
Travel, Training and Other Charges	
Auto expenses - travel	1,245
Training, conventions, seminars	<u>3,177</u>
Total Travel, Training and Other Charges	4,422
Capital Outlay	
	<u>4,355</u>
Total Capital Outlay	<u>4,355</u>
Total Expenditures	<u>\$ 263,210</u>

The accompanying notes are an integral part of this statement.

HINES, JACKSON & HINES, L.L.C.

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

Honorable Stuart Shaw
Red River Parish Clerk of Court
P. O. Box 419
Coushatta, Louisiana 71449

We have audited the general purpose financial statements of the Red River Parish Clerk of Court, Coushatta, Louisiana, as of and for the year ended June 30, 2002, and have issued our report thereon dated August 2, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Red River Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our test 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 the Red River Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Red River Parish Clerk of Court and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than the specified parties.

Hines, Jackson & Hines
Natchitoches, Louisiana
August 2, 2002

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2001

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.

RED RIVER PARISH CLERK OF COURT
COUSHATTA, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2002

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Correct Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.

RED RIVER PARISH CLERK OF COURT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2002

I. SUMMARY OF AUDIT RESULTS

The following summarizes the audit results:

1. An unqualified opinion was issued on the general purpose financial statements of Red River Clerk of Court as of and for the year ended June 30, 2002.
2. The audit disclosed no instances of noncompliance, which is material to the financial statements of the auditor.

II. FINDINGS IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

None