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EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
FINANCIAL STATEMENTS
JUNE 30, 2000

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

Release Date 1-3-01

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

Edna Bishop Brock
East Carroll Parish Clerk of Court
East Carroll Parish Courthouse
Lake Providence, Louisiana

I have audited the accompanying general purpose financial statements of the East Carroll Parish Clerk of Court, Lake Providence, Louisiana component unit of the East Carroll Parish Police Jury, as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the East Carroll Parish Clerk of Court. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the East Carroll Parish Clerk of Court, Lake Providence, Louisiana, and the Account Group financial statements of the East Carroll Parish Clerk of Court, Lake Providence, Louisiana, as of June 30, 2000, and the results of the Clerk's operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated November 10, 2000 on my consideration of the Clerk's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the East Carroll Parish Clerk of Court, Lake Providence, Louisiana, taken as a whole.

Edna Bishop Brock
East Carroll Clerk of Court
Page Two

The accompanying schedules of combining financial statements are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in these combining financial statements have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Tallulah, Louisiana
December 5, 2000



GENERAL PURPOSE FINANCIAL STATEMENTS

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000

	Account Groups				Total (Memorandum Only)
	Governmental Fund	Fiduciary Funds - Agency Funds	General Fixed Assets	General Long-Term Obligations	
<u>ASSETS AND OTHER DEBITS</u>					
Cash and cash equivalents	\$ 53,220.39	\$107,803.63	\$	\$	\$161,024.02
Receivables	4,654.50	2,501.06			7,155.56
Investments	60,000.00	36,119.74			96,119.74
Due from Advance Deposit Agency Fund	1,511.83		77,171.59		1,511.83
Equipment					77,171.59
Other debits - amount to be provided for retirement of general long-term obligations				10,794.47	10,794.47
Total assets and other debits	<u>\$119,386.72</u>	<u>\$146,424.43</u>	<u>\$77,171.59</u>	<u>\$10,794.47</u>	<u>\$353,777.21</u>
<u>LIABILITIES, FUND EQUITY, AND OTHER CREDIT</u>					
Liabilities:					
Accounts payable	\$ 2,982.61	\$	\$	\$	\$ 2,982.61
Compensated absences payable				10,794.47	10,794.47
Due to General Fund		1,511.83			1,511.83
Unsettled deposits		144,912.60			144,912.60
Total liabilities	<u>\$ 2,982.61</u>	<u>\$146,424.43</u>	<u>\$</u>	<u>\$10,794.47</u>	<u>\$160,201.51</u>
Fund Equity and Other Credits					
Investment in general fixed assets	\$	\$	\$77,171.59	\$	\$ 77,171.59
Fund balance - unreserved-undesignated	116,404.11				116,404.11
Total fund equity and other credits	<u>\$116,404.11</u>	<u>\$</u>	<u>\$77,171.59</u>	<u>\$</u>	<u>\$193,575.70</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$119,386.72</u>	<u>\$146,424.43</u>	<u>\$77,171.59</u>	<u>\$10,794.47</u>	<u>\$353,777.21</u>

The accompanying notes are an integral part of this financial statements.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL FUND (SALARY)
STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2000

REVENUES		
Licenses and permits - marriage	\$ 1,150.00	
Fees, charges and commissions for services:		
Court costs, fees and charges	162,242.45	
Fees for recording legal documents	58,333.80	
Fees for certified copies of documents	2,280.00	
Charges for use of photocopier	8,441.50	
Elections	8,749.92	
Use of money and property - interest earnings	11,750.54	
Miscellaneous	<u>12,550.00</u>	
Total revenues		\$265,498.21
EXPENDITURES		
General government:		
Personal services and related benefits	\$235,669.82	
Operating services	12,290.61	
Material and supplies	20,287.83	
Travel and conventions	11,041.06	
Capital outlay	<u>11,100.00</u>	
Total expenditures		<u>290,389.32</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(\$ 24,891.11)
FUND BALANCE AT BEGINNING OF YEAR		<u>141,295.22</u>
FUND BALANCE AT END OF YEAR		<u>\$116,404.11</u>

The accompanying notes are an integral part of this financial statement.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL FUND (SALARY)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Recording	\$ 63,000.00	\$ 58,333.80	(\$4,666.20)
Cancellation	8,000.00	7,162.50	(837.50)
Mortgages	5,800.00	5,723.00	(77.00)
Marriage licenses	1,200.00	1,150.00	(50.00)
Notary	3,100.00	2,872.00	(228.00)
Certified copies	2,200.00	2,280.00	80.00
Photocopies	10,000.00	8,441.50	(1,558.50)
Court attendance	2,400.00	2,990.00	590.00
Criminal fees	45,050.00	47,202.04	2,152.04
Suits	95,150.00	96,292.91	1,142.91
Interest	11,000.00	11,750.54	750.54
Elections	5,000.00	8,749.92	3,749.92
Clerk's reimbursement	12,600.00	12,550.00	(50.00)
Miscellaneous	<u>100.00</u>	<u> </u>	(100.00)
Total revenue	<u>\$264,600.00</u>	<u>\$265,498.21</u>	<u>\$ 898.21</u>
EXPENDITURES			
Salaries:			
Clerk	\$ 76,800.00	\$ 78,600.00	(\$1,800.00)
Deputies	111,000.00	111,300.00	(300.00)
Office supplies	11,000.00	11,293.83	(293.83)
Insurance	22,000.00	22,822.73	(822.73)
Travel:			
Clerk's allowance	7,680.00	7,680.00	
Travel and convention	2,000.00	861.97	1,138.03
Other expenditures:			
Election expense	6,800.00	4,499.39	2,300.61
Clerk's Comp Fund	2,700.00	4,622.83	(1,922.83)
Auto supplies	2,400.00	2,499.09	(99.09)
Microfilming	1,500.00	1,540.30	(40.30)
Miscellaneous	175.00		175.00
Unemployment taxes	3,920.00	3,369.09	550.91
Retirement	19,548.00	19,578.00	(30.00)
Marriage license fees	500.00	558.09	(58.09)
Universal Commercial Code	10,000.00	8,994.00	1,006.00
Capital outlay	11,000.00	11,100.00	(100.00)
Insurance and bonds	<u>3,000.00</u>	<u>1,070.00</u>	<u>1,930.00</u>
Total expenditures	<u>\$292,023.00</u>	<u>\$290,389.32</u>	<u>\$1,633.68</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$ 27,423.00)	(\$ 24,891.11)	\$2,531.89
FUND BALANCE - BEGINNING OF YEAR	<u>141,295.22</u>	<u>141,295.22</u>	<u> </u>
FUND BALANCE - END OF YEAR	<u>\$113,872.22</u>	<u>\$116,404.11</u>	<u>\$2,531.89</u>

The accompanying notes are an integral part of this financial statements.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public; the recorder of 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

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

The clerk of court is an independently elected official; however, the clerk of court is fiscally dependent on the East Carroll Parish Police Jury. The police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides funds for equipment and furniture of the clerk of court's office. Because the clerk of court is fiscally dependent on the police jury, the clerk of court was determined to be a component unit of the East Carroll Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

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

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

C. FUND ACCOUNTING (con't)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the clerk of court are classified into two categories: governmental and fiduciary. These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute (R.S.) 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 and 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.

Account Groups

The following two account groups are not "funds". They are concerned only with the measurement of financial position and are not involved with measurement of results of operation.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed asset) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal expenditure of the governmental funds.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

C. FUND ACCOUNTING (con't)

General Long-Term Obligations Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group, not in the governmental funds.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities in the General Long-Term Obligations Account Group.

D. 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. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Recording, cancellations, court attendance, criminal cost, etc., are recorded in the year in which they are earned.

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

Substantially, all other revenues are recorded when received.

Expenditures

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

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

E. BUDGETARY PRACTICES

The clerk of court has the following budgetary practices:

The annual budget is adopted using the prior years revenues and expenditures as a guide. The budget is reviewed and adjusted every six months for extraordinary revenues or expenditures. The budget presented in the accompanying financial statements is shown on the accrual basis of accounting.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. All annual appropriations lapse at year-end.

F. ENCUMBRANCES

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation is not utilized in the governmental fund.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those 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, 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.

H. INVESTMENTS

Investments are limited by R.S. 33:2955 and the clerk of court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 2000 all of the clerk's investments were certificate of deposits with original maturities in excess of 90 days.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

I. COMPENSATED ABSENCES

The clerk of court has the following policy related to vacation and sick leave:

Employees accrue 10 days annual leave each year and 12 days sick leave each year. There is no limit on the accumulation of annual leave, but a 30 day limit on sick leave. Upon retirement or death, employees are paid for all unused annual and sick leave.

At June 30, 2000, employees of the clerk of court had accumulated and vested \$10,794.47 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, zero is recorded as an obligation of the General Fund and \$10,794.47 is recorded within the general long-term obligations account group.

The cost of current leave privileges, computed in accordance with the previous codification, totaled zero. Of this amount, none has been recorded as a current year expenditure of the General Fund and all has been transferred to the general long-term obligations account group as an obligation not requiring current resources.

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

K. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

L. TOTAL COLUMNS ON THE BALANCE SHEET - OVERVIEW

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, 2000 the East Carroll Parish Clerk of Court has cash and cash equivalents (book balances) totaling \$161,024.00 as follows:

	Carrying Amount (<u>Book Balance</u>)	Bank <u>Balance</u>
Demand deposits	<u>\$161,024.02</u>	<u>\$197,060.70</u>

These deposits are stated at cost, which approximated market. Under state law, these deposits 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 holding or custodial bank that is mutually acceptable to both parties. At June 30, 2000, the Clerk had \$197,060.70 in deposits. Of these deposits \$172,463.32 was secured from risk by federal depository insurance and \$24,597.38 by pledged securities..

NOTE 3 - INVESTMENTS

At June 30, 2000, the Clerk had investments totaling \$96,119.74 which included only certificates of deposit, each having an original maturity in excess of 90 days from the date acquired. The investments are in the name of the Clerk and are held at the Clerk's office. These investments are covered by federal depository insurance and the pledge of securities. \$27,536.68 of the certificates were covered by FDIC insurance and the remaining \$68,583.06 were covered by pledged securities.

Following are investments of the Clerk at year end categorized to give an indication of the level of risk assumed by the Clerk. Category 1 includes investments that are insured by FDIC insurance. Category 2 includes investments for which the securities are held by the financial institution's trust department or agent in the name of the Clerk.

	Carrying Amount - <u>Fair Value</u>
Certificates of Deposit:	
Category 1	\$27,536.68
Category 2	<u>68,583.06</u>
Total	<u>\$96,119.74</u>

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 4 - RECEIVABLES

The breakdown on the General Fund Receivables at June 30, 2000, as shown on the accompanying balance sheets, is as follows:

Criminal fees	\$1,860.00
Cancellation	202.50
Certified copies	81.00
Notary	55.00
Court attendance	565.00
Photocopies	113.00
Recording	<u>1,778.00</u>
Total	<u>\$4,654.50</u>

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2000</u>
Equipment	<u>\$70,421.00</u>	<u>\$23,400.00</u>	<u>\$16,649.41</u>	<u>\$77,171.59</u>
Total	<u>\$70,421.00</u>	<u>\$23,400.00</u>	<u>\$16,649.41</u>	<u>\$77,171.59</u>

NOTE 6 - EXCESS FUND BALANCE

R.S. 13:875 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 her term of office. At June 30, 2000, there was no amount due the parish treasurer since the General Fund's fund balance did not equal one-half of the current year revenue.

NOTE 7 - PENSION PLAN

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

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 7 - PENSION PLAN (con't)

All regular employees earning at least \$100 per month and 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. 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 benefits accrued to their date of termination. The System provides death and disability benefits. Benefits are established by state statute.

Funding Policy

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer's contribution is determined by actuarial valuation and is subject to change each year based on the results of the valuation for the prior year. For the current year, state statute required the employee to contribute 8.25% of their salary to the System and required the employers to contribute 10.00% of each employee's salary as an employer match. The Clerk's contributions to the System for the years June 30, 2000, 1999, and 1998 were \$19,578, \$16,587, and \$15,587, respectively, equal to the required contributions for the year.

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 Clerk of Court Retirement & Relief Fund, Baton Rouge, Louisiana, 70816, or by calling (504) 293-1162.

NOTE 8 - CAPITAL LEASES

The Clerk of Court records items under capital leases as an assets and an obligation in the accompanying financial statements. The Clerk of Court had no such leases for the year ended June 30, 2000.

NOTE 9 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions during the year.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 9 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS (con't)

There was only one long-term obligation as of June 30, 2000, which was for uncompensated absences in the amount of \$10,794.47.

NOTE 10 - LITIGATION AND CLAIMS

At June 30, 2000, the clerk of court was not a defendant in any litigation seeking damages.

NOTE 11 - EXPENSES OF THE CLERK PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the clerk's office are paid by the parish police jury. The expenditures are summarized as follows:

The Police Jury paid the electric bills for the clerk's office, and provided office space.

NOTE 12 - RELATED PARTY TRANSACTIONS

There were no related party transactions to disclose as required by FASB 57.

NOTE 13 - CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits At Beginning <u>Of Year</u>	<u>Additions</u>	<u>Reductions</u>	Unsettled Deposits At End <u>Of Year</u>
Agency Funds	\$109,141.74	\$218,350.52	\$204,861.03	\$122,631.23
Registry of Court Fund	<u>21,365.11</u>	<u>916.26</u>	<u> </u>	<u>22,281.37</u>
Total	<u>\$130,506.85</u>	<u>\$219,266.78</u>	<u>\$204,861.03</u>	<u>\$144,912.60</u>

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 14 - HEALTH AND LIFE INSURANCE BENEFITS

The Louisiana Clerk of Court Association provides health care and life insurance benefits for its employees. Substantially, all of the Clerk of Court General Fund employees are covered by the Louisiana Clerk of Court Association Insurance Program. During the year ended June 30, 2000, the General Fund paid for those benefits.

NOTE 15 - SUBSEQUENT EVENTS

There were no events that occurred after the close of the fiscal year and before the issuance of this report that would have a material effect on the East Carroll Parish Clerk of Court.

Advance Deposit Fund

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

Registry of Court Fund

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

SUPPLEMENTAL INFORMATION

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
FIDUCIARY FUND - AGENCY FUND
COMBINING BALANCE SHEET
JUNE 30, 2000

	Advance Deposit Fund	Registry Of Court Fund	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 85,522.26	\$22,281.37	\$107,803.63
Accounts receivable	2,501.06		2,501.06
Investments	<u>36,119.74</u>	<u> .</u>	<u>36,119.74</u>
 Total assets	 <u>\$124,143.06</u>	 <u>\$22,281.37</u>	 <u>\$146,424.43</u>
LIABILITIES AND FUND EQUITY			
Due to General Fund	\$ 1,511.83	\$	\$ 1,511.83
Unsettled deposits	<u>122,631.23</u>	<u>22,281.37</u>	<u>144,912.60</u>
 Total liabilities	 <u>\$124,143.06</u>	 <u>\$22,281.37</u>	 <u>\$146,424.43</u>

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
FIDUCIARY FUND - AGENCY FUND
SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS
FOR THE YEAR ENDED JUNE 30, 2000

	Advance Deposit Fund	Registry Of Court Fund
Unsettled Deposits at Beginning of Year	<u>\$109,141.74</u>	<u>\$21,365.11</u>
<u>Additions:</u>		
Deposits:		
Suits and successions	\$217,680.02	\$
Interest earnings of investments		916.26
Miscellaneous	<u>670.50</u>	<u> .</u>
Total additions	<u>\$218,350.52</u>	<u>\$ 916.26</u>
Total	<u>\$327,492.26</u>	<u>\$22,281.37</u>
<u>Reductions:</u>		
Clerk's costs - local	\$ 96,292.91	\$
Settlements to litigants	21,057.90	
Attorney, curators and notarial fees	2,029.10	
Witness, appraisers, keepers, etc.	67,815.46	
Sheriff's fees	<u>17,665.66</u>	<u> .</u>
Total reductions	<u>\$204,861.03</u>	<u>\$.</u>
Unsettled Deposits at End of Year	<u>\$122,631.23</u>	<u>\$22,281.37</u>

COMPLIANCE REPORTING

DAVID Q. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

POST OFFICE BOX 891

TALLULAH, LA 71284

(318) 574-0514

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

East Carroll Parish Clerk of Court
Lake Providence, Louisiana

I have audited the general purpose financial statements of the East Carroll Parish Clerk of Court, Lake Providence, Louisiana, for the year ended June 30, 2000, and have issued my report thereon dated December 5, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to the 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 East Carroll Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws and regulations, 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 object of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

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

East Carroll Parish Clerk of Court
Lake Providence, Louisiana
Page Two

This report is intended solely for the information and use of the East Carroll Parish Clerk of Court's management and the Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Tallulah, Louisiana
December 5, 2000

A handwritten signature in black ink, consisting of a large, stylized initial 'D' followed by a series of connected loops and a horizontal line at the end.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2000

I have audited the general purpose financial statements of East Carroll Parish Clerk of Court as of and for the year ended June 30, 2000, and have issued my report thereon dated December 5, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2000, resulted in an unqualified opinion.

Section I. Summary of Auditor's Reports

A. Report On Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses__yes__x_no Reportable Conditions__yes__x_no

Compliance

Compliance Material to Financial Statements__yes__x_no

B. Federal Awards - N/A

Internal Control

Material Weaknesses__yes__no Reportable Conditions__yes__no

Type of Opinion on Compliance
For Major Programs

Unqualified_____ Qualified_____
Disclaimer_____ Adverse_____

Arc their findings required to be reported in accordance with Circular A-133, Section .510(a).

C. Identification of Major Programs: N/A

CFDA Number(s)

Name of Federal Program (or cluster)

Dollar threshold used to distinguish between Type A and Type B Programs \$N/A

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133?_yes_noN/A

Section II. Financial Statement Findings

No matters were reported.

Section III. Federal Award Findings and Questioned Costs - N/A

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2000

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

No findings were reported under this section.

Section II. Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III. Management Letter

No management letter was issued.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2000

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

No findings were reported under this section.

Section II. Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III. Management Letter

No management letter was issued.