

OFFICE OF THE CLERK OF COURT
STATE OF LOUISIANA
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EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

Component Unit Financial Statements
For the Year Ended June 30, 1998

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the clerk of court, the county auditor or secretary of public affairs. This report is available for public inspection at the District office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10-26-98

**EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA**

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INDEPENDENT AUDITOR'S REPORT

Edna Bishop Beak, Clerk of Court
East Carroll Parish Courtroom
Lake Providence, Louisiana

We have audited the accompanying component unit financial statements of the East Carroll Parish Clerk of Court, Lake Providence, Louisiana, as of and for the year ended June 30, 1998, as listed in the table of contents. These component unit financial statements are the responsibility of the East Carroll Parish Clerk of Court. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the East Carroll Parish Clerk of Court as of June 30, 1998, and the results of its operations for the year then ended, in conformity with generally accepted auditing principles.

In accordance with Government Auditing Standards, we have also issued our report dated August 11, 1998, on our consideration of the Clerk's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Monroe, Louisiana
August 11, 1998

Little & Company

**EAST CARROLL PARISH CLERK OF COURT
LAFAYETTE, LOUISIANA**

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

(JUNE 30, 1998)

	Governmental Fund Type General Fund	Fiduciary Fund Type Agency Advance Deposit Fund
ASSETS AND OTHER DEBITS		
Cash and Cash Equivalents (Note 2)	\$ 114,134	\$ 120,915
Receivables (Note 3)	2,817	1,140
Due from Advance Deposit Fund	1,388	-
Equipment	-	-
Amount for Compensated Absences	-----	-----
TOTAL ASSETS AND OTHER DEBITS	\$ 118,339	\$ 122,055
LIABILITIES, FUND EQUITY, AND OTHER CREDITS		
Liabilities:		
Accounts Payable	1,519	-
Compensated Absences Payable	-	-
Due to General Fund	-	1,388
Unsettled Deposits	-----	120,759
Total Liabilities	1,519	122,058
Fund Equity and other Credits		
Investment in General Fixed Assets	-	-
Fund Balance - Unreserved - Unassigned	122,890	-----
Total Fund Equity	122,890	-----
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	\$ 122,890	\$ 122,058

ACCOUNT GROUPS

General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
\$ -	\$ -	\$ 171,875
-	-	8,000
-	-	1,000
78,212	-	78,212
<u>-</u>	<u>8,000</u>	<u>8,000</u>
\$ 78,212	\$ 8,000	\$ 125,875
\$ -	\$ -	\$ 1,510
-	8,000	8,100
-	-	1,000
<u>-</u>	<u>-</u>	<u>120,510</u>
<u>-</u>	<u>8,000</u>	<u>121,471</u>
78,212	-	78,212
<u>-</u>	<u>-</u>	<u>123,893</u>
<u>78,212</u>	<u>-</u>	<u>194,585</u>
\$ 78,212	\$ 8,000	\$ 125,436

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

**EAST CARROLL PARISH CLERK OF COURT
LAKE CHARLES, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL FUND (SALARY)**

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1998**

REVENUES	
Licenses and permits - marriage	5 8,100
Fees, charges and commissions for services:	
Court costs, fees and charges	142,715
Fees for recording legal documents	64,186
Fees for certified copies of documents	1,889
Charges for use of photocopier	8,311
Elections	9,523
Miscellaneous	17
Use of money and property - interest earnings	8,878
Miscellaneous	<u>11,322</u>
Total Revenues	<u>288,258</u>
EXPENDITURES	
Capital government	
Personal services and related benefits	798,248
Operating services	11,292
Material and supplies	14,765
Travel and conventions	<u>15,897</u>
Total Expenditures	<u>839,202</u>
EXCESS OF REVENUES OVER EXPENDITURES	8,047
FUND BALANCE AT BEGINNING OF YEAR	<u>113,206</u>
FUND BALANCE AT END OF YEAR	<u>121,253</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
CHANGE IN FUND BALANCE (BUDGET CLASS BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1998**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Recording	\$ 63,700	\$ 64,188	\$ 488
Concessions	3,000	3,888	888
Mortgages	3,000	3,438	(1,542)
Marriage Licenses	3,000	3,100	(100)
Notary	3,000	3,099	799
Certified Copies	3,000	3,009	(11)
Photocopies	8,000	8,311	(309)
Court Attendance	3,000	3,000	(200)
Criminal Fees	34,400	37,832	3,432
Sale	81,000	86,627	(5,627)
Interest	8,400	8,878	878
Elections	6,000	8,521	3,521
Clerk's Reimbursement	9,000	11,325	2,325
Miscellaneous	500	32	(468)
Total Revenues	258,800	268,238	9,438
EXPENDITURES			
Salaries			
Clerk	66,300	66,824	(524)
Deputies	91,500	91,500	-
Office Supplies	8,700	11,832	(2,332)
Insurance	24,875	21,875	3,000
Travel			
Clerk's Allowance	6,432	6,482	(50)
Travel and Convention	2,800	2,889	(89)
Other Expenditures			
Election Expense	3,000	4,819	(1,399)
Clerk's Comp-Fund	2,000	2,329	(329)
Auto Supplies	3,800	3,376	1,024
Microfilming	1,500	1,413	87
Miscellaneous	900	100	796
Unemployment Taxes	2,500	2,425	75
Retirement	16,800	15,612	1,188

EAST CARROLL PARISH CLERK OF COURT
LAKE CHARLOTTE, LOUISIANA
GOVERNMENTAL FUND TYPE - (GENERAL FUND BALANCE)

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Social Security and Medicare	100	390	(60)
Universal Commercial Code	9,480	10,615	(1,215)
Marriage License Fees	<u>680</u>	<u>415</u>	<u>125</u>
Total Expenditures	<u>218,227</u>	<u>249,200</u>	<u>1,969</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>662</u>	 <u>8,947</u>	 <u>7,384</u>
 FUND BALANCE AT BEGINNING OF YEAR	 <u>115,946</u>	 <u>115,946</u>	 <u>—</u>
 FUND BALANCE AT END OF YEAR	 <u>\$116,608</u>	 <u>\$123,893</u>	 <u>\$7,284</u>

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

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 2022

Introduction

As provided by Article V, Section 18 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 term of four years.

Note 1 - Summary of Significant Accounting Policies

A. Basis of Presentation

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

B. Reporting Entity

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

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

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

Note 1 - Summary of Significant Accounting Policies

B. Reporting Entity (cont.)

1. 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 furnishes the office space, utilities, and some of the equipment used in the office, 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 the financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net reportable 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 13:181, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

**EAST CARRILL PARISH CLERK OF COURT
LAKE CHARITRE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998**

Note 1 - Summary of Significant Accounting Policies

Fiduciary Funds

The Advance Deposit and Registry of Court Agency Funds are used to account for assets the clerk of court holds for others. Agency funds are recorded in nature (assets equal liabilities) and do not involve management of results-of-operations.

Account Groups

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

General Long-Term Debt Account Group

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

Because of their spending measurement focus, expenditures 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 Debt Account Group.

**EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENT, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1965**

Note 1 - Summary of Significant Accounting Policies (continued)

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 basis 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 Fund uses the following practices in recording revenues and expenditures:

Revenue

Recording, cancellations, court attachments, 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.

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.

**EAST CARROLL PARISH CLERK OF COURT
LAKE CHARLOTTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998**

Note 1 - Summary of Significant Accounting Policies (continued)

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents includes 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, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the clerk of court may invest in United States bonds, treasury notes, or certificates. 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.

G. Compensated Absences

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

Employees accrue 16 days annual leave each year and 12 days sick leave each year. There is no limit on the accumulation of annual leave, but a 36 day limit on sick leave. Upon retirement or death, employees are paid for all unused annual and sick leave.

At June 30, 1998, employees of the clerk of court had accumulated and vested \$8,100.84 of employee leave benefits, which was accounted in accordance with GASB Codification Section C-98. Of this amount, zero is recorded as an obligation of the General Fund and \$8,100.84 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.

H. 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.

**EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

Note 1 - Summary of Significant Accounting Policies (continued)

1. 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.

2. Total Column 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 financial 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.

Note 2 - Cash and Cash Equivalents

At June 30, 1999, the East Carroll Parish Clerk of Court has cash and cash equivalents (bank balances) totaling \$237,873 as follows:

	Total	General Fund	Advance Deposit Fund	Registry of Court Fund
Demand Deposits	\$ 140,551	\$ 56,158	\$ 87,348	\$ 30,453
Certificate of Deposit	<u>96,122</u>	<u>60,000</u>	<u>36,122</u>	<u>—</u>
Total	<u>\$ 237,673</u>	<u>\$ 116,158</u>	<u>\$ 123,470</u>	<u>\$ 30,453</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 deposits insurance must at all times equal the amount on deposit with the fiscal agent.

**EAST CARROLL PARISH CLERK OF COURT
LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 1998**

Note 2 - Cash and Cash Equivalents (continued)

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, 1998, the Clerk has \$263,207 in deposits (collateral bank balances) and are secured as follows:

Federal Deposit Insurance	\$ 200,000
Pledged Securities (Uncollateralized)	63,207
	<u>\$ 263,207</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the Clerk, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C28.136; however, Louisiana Revised Statute 79:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk that the fiscal agent bank has failed to pay deposited funds upon demand.

Note 3 - Receivables

The breakdown on the General Fund Receivables at June 30, 1998, as shown on the accompanying balance sheets, is as follows:

Court Cost fees and Charge	\$ 3,474
Cancellations	143
Certified Copies	36
Notary	443
Court Attendance	128
Mortgage Certificates	88
Photo Copies	150
Recordings	1,280
Marriage Licenses	23
Total	<u>\$ 5,761</u>

Note 4 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 1997	Additions	Deletions	Balance June 30, 1998
Equipment	\$ 79,185	\$ 26	\$ -	\$ 79,211
Total	\$ 79,185	\$ 26	\$ -	\$ 79,211

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998

Note 5 - 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.

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 9 percent of their final average salary for each year of credited service, not to exceed 700 percent of their final average salary. Final average salary is the employee's average salary over the 30 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 provided to their date of termination. The System provides death and disability benefits. Benefits are established by state statute.

Pending 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 11:183, 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 employees to contribute 0.25% of their salary to the System and required the employer to contribute 11.80% of each employee's salary as an employer match. The Clerk's contributions to the System for the years ended June 30, 1998, 1997 and 1996 were \$11,610, \$16,862, and \$16,586, respectively, equal to the required contribution 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) 281-1362.

Note 6 - Capital Leases

The clerk of court records items under capital leases as an asset and an obligation in the accompanying financial statements. The clerk of court had no such leases for the year ended June 30, 1998.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998

Note 7 - Changes in General Long-Term Obligations

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

There was only one long-term obligation as of June 30, 1998, which was for unaccompanied abortions in the amount of \$8,900.

Note 8 - Litigation and Claims

As June 30, 1998, the clerk of court was not a defendant in any litigation seeking damages.

Note 9 - Expenses of the Clerk Paid by the Parish Police Jury

Certain operation 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 10 - Related Party Transactions

There were no related party transactions to disclose as required by FASB 53.

Note 11 - Changes in Agency Fund Balances

A summary of changes in agency fund asseted deposits follows:

	Unsettled Deposits at Beginning of Year	Additions	Deductions	Unsettled Deposits at End of Year
Agency Funds:				
Advance Deposit Fund	\$ 87,260	\$ 193,374	\$ 181,319	\$ 99,315
Registry of Court Fund	9,260	11,292	-	21,452
Total	<u>\$ 96,520</u>	<u>\$ 204,666</u>	<u>\$ 181,319</u>	<u>\$ 120,767</u>

**EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998**

Note 12 - 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, 1998, the General Fund paid \$21,575 for those benefits.

Note 13 - 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.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULE
FOR THE YEAR ENDED JUNE 30, 1998

FINANCIAL FUNCTION – AGENCY

Advance Deposit Fund

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:841, 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 released by the court to be held until judgment has been rendered in court litigation. Withdrawals of this fund can be made only upon order of the court.

**EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
BUDGETARY FUND - AGENCY FUND**

**COMBINING BALANCE SHEET
JUNE 30, 1998**

Schedule J

	Advance Deposit Fund	Registry of Court Fund	Total
ASSETS			
Cash and Cash Equivalents	\$ 98,462	\$ 22,453	\$ 120,915
Accounts Receivable	<u>1,143</u>	<u>-</u>	<u>1,143</u>
Total Assets	<u>\$ 99,605</u>	<u>\$ 22,453</u>	<u>\$ 122,058</u>
LIABILITIES AND FUND EQUITY			
Due to General Fund	\$ 1,308	-	\$ 1,308
Unaudited Deposits	<u>88,297</u>	<u>22,453</u>	<u>110,750</u>
Total Liabilities	<u>\$ 89,605</u>	<u>\$ 22,453</u>	<u>\$ 112,058</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, 1999**

Schedule 2

	Advance Deposit Fund	Registry of Court Fund
Unsettled Deposits at Beginning of Year	\$ 83,361	\$ 9,281
Additions:		
Deposits:		
Gifts and Successions	191,784	13,140
Miscellaneous	<u> 820</u>	<u> -</u>
Total Additions	<u>192,604</u>	<u>13,140</u>
Reductions:		
Clerk's Costs - Local	86,451	-
Settlements to Litigants	22,980	-
Affidavits, citations, and material fees	5,918	-
Witness, appraisers, keepers, etc.	15,750	-
Shoof's fees	<u>18,229</u>	<u> -</u>
Total Reductions	<u>149,328</u>	<u> -</u>
Unsettled Deposits at End of Year	<u>\$ 126,637</u>	<u>\$ 22,421</u>

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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 ACCOUNTING STANDARDS**

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

We have audited the component unit financial statements of the East Carroll Parish Clerk of Court, as of and for the year ended June 30, 1998, and have issued our report thereon dated August 11, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the East Carroll Parish Clerk of Court component unit statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the East Carroll Parish Clerk of Court internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit 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 component unit 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.

Honorable Edna Bishop Brock
East Carroll Parish Clerk of Court
Page Two

Five Year Findings

There were no prior year audit findings.

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

Litt & Company

Monroe, Louisiana
August 11, 1998

COMPLIANCE REPORTING

**EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
SCHEDULE OF FINANCIAL AND QUESTIONED COSTS
FOR THE YEAR ENDING JUNE 30, 1998**

We have audited the component unit financial statements of East Carroll Parish Clerk of Court as of and for the year ended June 30, 1998, and have issued our report thereon dated August 11, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 1998, 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 Reputable Conditions yes X no

Compliance

Compliance Material to Financial Statements yes X no

B. Federal Awards - N/A

Internal Control

Material Weaknesses yes no Reputable Conditions yes no

Type of Opinion on Compliance
For Major Programs

Unqualified Qualified
Disclaimer Adverse

Are their findings required to be reported in accordance with Circular A-133, Section 518(g)?

C. Identification of Major Programs: N/A

(FIDA 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 no N/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
LAFAYETTE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2018**

- 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 CHARLES, LOUISIANA
MANAGEMENT & CORRECTIVE ACTION PLAN
FOR THE YEAR ENDING JUNE 30, 1998**

- 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.