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WEBSTER PARISH CLERK OF COURT
MINDEN, LOUISIANA

FINANCIAL REPORT

FOR THE TWO YEARS ENDED JUNE 30, 1999

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

Release Date 1-19-2000

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

As of and for the Two Years Ended June 30, 1999

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	3
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS-OVERVIEW)	
Combined Balance Sheet - All Fund Types and Account Groups, June 30, 1999	6
Statement of Revenues, Expenditures and Changes in Fund Balance, June 30, 1999	7
Statement of Revenues, Expenditures and Changes in Fund Balance, June 30, 1998	9
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund - Budget and Actual, June 30, 1999	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund - Budget and Actual, June 30, 1998	13
Notes to Financial Statements	15
OTHER SUPPLEMENTARY INFORMATION	
Fiduciary Funds-Agency Funds:	
Combining Balance Sheet, June 30, 1999	26
Schedule of Changes in Unsettled Deposits, June 30, 1999	27
Schedule of Changes in Unsettled Deposits, June 30, 1998	28
Schedule of Findings and Questioned Costs	29
Corrective Action Plan	30
Summary Schedule of Prior Audit Findings	31

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MEMBERS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Winifred B. Brinkley
Webster Parish Clerk of Court
Minden, Louisiana

We have audited the accompanying general purpose financial statements of the Webster Parish Clerk of Court as of and for the two years ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Webster Parish Clerk of Court management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the Year 2000 issue. The Webster Parish Clerk of Court has included such disclosures in Note 13. Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Webster Parish Clerk of Court's disclosures with respect to the Year 2000 issue made in Note 13. Further, we do not provide assurance that the Webster Parish Clerk of Court is or will be Year 2000 ready, that the Webster Parish Clerk of Court's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Webster Parish Clerk of Court does business will be Year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined necessary had we been able to examine evidence regarding Year 2000 disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Webster Parish Clerk of Court as of June 30, 1999, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 21, 1999, on our consideration of the Webster Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Webster Parish Clerk of Court. 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

Jamieson, Wise & Martin

Minden, Louisiana
December 21, 1999

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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 Winifred B. Brinkley
Webster Parish Clerk of Court
Minden, Louisiana

We have audited the general purpose financial statements of the Webster Parish Clerk of Court as of and for the two years ended June 30, 1999, and have issued our report thereon dated December 21, 1999, which was qualified because insufficient audit evidence exists to support the Webster Parish Clerk of Court's disclosures with respect to the Year 2000 issue. Except as discussed in the preceding sentence, we have 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 Webster Parish Clerk of Court's general purpose 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 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 Webster 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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Webster Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 99-1.

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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

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

Tamison, Wise & Martin

Minden, Louisiana
December 21, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1999

	Governmental Fund General	Fiduciary Funds Agency	Account Groups			Total (Memorandum Only)
			General Fixed Assets	General Long-Term Debt		
Cash and cash equivalents	\$ 491,438	327,644	-	-	-	819,082
Accounts receivable	18,521	-	-	-	-	18,521
Due from other funds	29,469	-	-	-	-	29,469
Due from other governmental units	5,446	-	-	-	-	5,446
Refundable deposits	633	-	-	-	-	633
Automobile	-	-	26,625	-	-	26,625
Office equipment and furnishings	-	-	433,949	-	-	433,949
Amount to be provided for retirement of general long-term debt	-	-	-	9,435	-	9,435
Total assets	\$ 545,507	327,644	460,574	9,435	-	1,343,160

LIABILITIES, FUND EQUITY, AND OTHER CREDITS

Liabilities:						
Accounts payable	\$ 7,121	-	-	-	-	7,121
Accrued payroll, taxes and withholdings	23,122	-	-	-	-	23,122
Accrued unpaid vacation	9,307	-	-	-	-	9,307
Due to other funds	-	29,469	-	-	-	29,469
Unsettled deposits	-	298,175	-	-	-	298,175
Obligations under capital leases	-	-	-	9,435	-	9,435
Total liabilities	39,550	327,644	-	9,435	-	376,629
Fund equity and other credits:						
Investment in general fixed assets	-	-	460,574	-	-	460,574
Fund balances						
Unreserved - undesignated	505,957	-	-	-	-	505,957
Total fund equity and other credits	505,957	-	460,574	-	-	966,531
Total liabilities, fund equity, and other credits	\$ 545,507	327,644	460,574	9,435	-	1,343,160

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 1999

	Actual
Revenues:	
Recordings	\$281,478
Cancellations	11,539
Mortgage certificates	9,977
Marriage licenses	10,116
Notarial fees	1,530
Copies (certified and photocopy)	69,646
Court attendance	6,060
Criminal fees	131,932
Civil suits	314,786
Elections	1,840
Candidate fees	8,715
Clerk's supplemental fund	11,850
Birth certificate fees	156
Interest earnings from Agency Fund	8,206
Interest earnings on deposits	17,119
Webster Parish Police Jury - Contribution for expenses and supplies	14,613
Other governmental reimbursements	29,602
Total revenues	929,165
 Expenditures:	
Salaries:	
Clerk of Court	53,500
Deputies	375,988
Others	4,778
Clerk's expense allowance	6,430
Clerk's supplemental compensation	11,825
Group insurance	47,675
Retirement expenses	42,040
Office supplies and expense	88,091
Indexing and binding	50,789
Telephone	7,653
Travel	5,857
Insurance	9,482
Automotive supplies and maintenance	669
Candidate fees	4,062
Election expense	1,243

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Year Ended June 30, 1999

	Actual
Expenditures (continued):	\$ 2,045
Association dues	6,773
Uniforms	33,200
Capital outlay - equipment	4,800
Professional fees	10,634
Clerk's supplemental fund	
Fees paid to Secretary of State -	
Birth certificates	176
Marriage licenses	4,415
Notary renewal	805
UCC fees	8,412
Clerk's voting machine pay	2,100
Medicare tax expense	3,423
Unemployment assessment	3,859
Capitalized lease obligation payments -	
Principal	7,680
Interest	1,142
Auto Payments-	
Principal	15,706
Interest	455
Miscellaneous	302
Security guard	5,000
Total expenditures	821,009
 Excess of revenues over expenditures	108,156
 Fund balance at beginning of year	397,801
 Fund balance at end of year	\$ 505,957

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 1998

	Actual
Revenues:	
Recordings	\$ 287,094
Cancellations	10,038
Mortgage certificates	15,054
Marriage licenses	9,390
Notarial fees	1,627
Copies (certified and photocopy)	68,647
Court attendance	5,880
Criminal fees	105,211
Civil suits	298,441
Elections	4,102
Postage reimbursement	2,398
Candidate fees	980
Clerk's supplemental fund	11,400
Birth certificate fees	385
Interest earnings from Agency Fund	7,912
Interest earnings on deposits	13,121
Webster Parish Police Jury - Contribution for expenses and supplies	10,824
Total revenues	852,504
 Expenditures:	
Salaries:	
Clerk of Court	53,458
Deputies	320,287
Others	8,887
Clerk's expense allowance	6,430
Clerk's supplemental compensation	10,189
Group insurance	40,758
Retirement expenses	36,846
Office supplies and expense	73,662
Indexing and binding	94,353
Telephone	6,842
Travel	5,996
Insurance	13,504
Automotive supplies and maintenance	844
Candidate fees	435
Election expense	6,731

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Year Ended June 30, 1998

	Actual
Expenditures (continued):	
Association dues	\$ 1,635
Uniforms	2,810
Capital outlay - equipment	4,736
Professional fees	9,341
Clerk's supplemental fund	11,325
Fees paid to Secretary of State -	
Birth certificates	550
Marriage licenses	4,439
Notary renewal	1,215
UCC fees	7,736
Clerk's voting machine pay	2,100
Medicare tax expense	2,537
Capitalized lease obligation payments -	
Principal	8,128
Interest	2,781
Auto Payments-	
Principal	4,333
Interest	1,628
Miscellaneous	231
Security guard	4,583
Total expenditures	749,330
 Excess of revenues over expenditures	103,174
 Fund balance at beginning of year	294,627
 Fund balance at end of year	\$ 397,801

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended June 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Recordings	\$ 260,000	281,478	21,478
Cancellations	9,500	11,539	2,039
Mortgage certificates	11,000	9,977	(1,023)
Marriage licenses	9,000	10,116	1,116
Notarial fees	2,350	1,530	(820)
Copies (certified and photocopy)	70,000	69,646	(354)
Court attendance	5,200	6,060	860
Criminal fees	90,000	131,932	41,932
Civil suits	300,000	314,786	14,786
Elections	1,800	1,840	40
Candidate fees	8,500	8,715	215
Clerk's supplemental fund	11,400	11,850	450
Birth certificate fees	260	156	(104)
Interest earnings from Agency Fund	7,500	8,206	706
Interest earnings on deposits	13,000	17,119	4,119
Webster Parish Police Jury -			
Contribution for expenses and supplies	14,500	14,613	113
Other governmental reimbursements	-	29,602	29,602
Miscellaneous	390	-	(390)
Total revenues	814,400	929,165	114,765
Expenditures:			
Salaries:			
Clerk of Court	53,500	53,500	-
Deputies	315,000	375,988	(60,988)
Others	8,500	4,778	3,722
Clerk's expense allowance	6,430	6,430	-
Clerk's supplemental compensation	11,825	11,825	-
Group Insurance	52,000	47,675	4,325
Retirement expense	45,000	42,040	2,960
Office supplies and expense	95,000	88,091	6,909
Indexing and binding	70,000	50,789	19,211
Telephone	8,000	7,653	347
Travel	8,000	5,857	2,143
Insurance	9,000	9,482	(482)
Automotive supplies and maintenance	1,700	669	1,031
Candidate fees	4,000	4,062	(62)
Election expense	1,300	1,243	57

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Expenditures (continued):			
Association dues	\$ 2,000	2,045	(45)
Uniforms	7,000	6,773	227
Capital outlay - equipment	35,000	33,200	1,800
Professional fees	5,400	4,800	600
Clerk's supplemental fund	11,000	10,634	366
Fees paid to Secretary of State -			
Birth certificates	200	176	24
Marriage licenses	6,500	4,415	2,085
Notary renewal	900	805	95
UCC fees	7,500	8,412	(912)
Clerk's voting machine pay	2,100	2,100	-
Medicare tax expense	3,500	3,423	77
Unemployment assessment	3,900	3,859	41
Capitalized lease obligation payments -			
Principal	3,308	7,680	(4,372)
Interest	492	1,142	(650)
Auto Payments-			
Principal	15,744	15,706	38
Interest	456	455	1
Miscellaneous	445	302	143
Security guard	5,000	5,000	-
Total expenditures	<u>799,700</u>	<u>821,009</u>	<u>(21,309)</u>
Excess (deficiency) of revenues over expenditures	14,700	108,156	93,456
Fund balance at beginning of year	<u>409,500</u>	<u>397,801</u>	<u>(11,699)</u>
Fund balance at end of year	<u>\$ 424,200</u>	<u>505,957</u>	<u>81,757</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Recordings	\$ 260,000	287,094	27,094
Cancellations	10,000	10,038	38
Mortgage certificates	14,000	15,054	1,054
Marriage licenses	9,000	9,390	390
Notarial fees	2,350	1,627	(723)
Copies (certified and photocopy)	70,000	68,647	(1,353)
Court attendance	5,200	5,880	680
Criminal fees	98,000	105,211	7,211
Civil suits	311,000	298,441	(12,559)
Elections	3,000	4,102	1,102
Postage reimbursement	1,500	2,398	898
Candidate fees	1,000	980	(20)
Clerk's supplemental fund	11,400	11,400	-
Birth certificate fees	390	385	(5)
Interest earnings from Agency Fund	7,500	7,912	412
Interest earnings on deposits	12,000	13,121	1,121
Webster Parish Police Jury - Contribution for expenses and supplies	12,500	10,824	(1,676)
Miscellaneous	460	-	(460)
<i>Total revenues</i>	829,300	852,504	23,204
Expenditures:			
Salaries:			
Clerk of Court	53,500	53,458	42
Deputies	300,000	320,287	(20,287)
Others	7,000	8,887	(1,887)
Clerk's expense allowance	6,430	6,430	-
Clerk's supplemental compensation	11,700	10,189	1,511
Group Insurance	45,000	40,758	4,242
Retirement expense	38,000	36,846	1,154
Office supplies and expense	90,000	73,662	16,338
Indexing and binding	85,000	94,353	(9,353)
Telephone	8,000	6,842	1,158
Travel	8,000	5,996	2,004
Insurance	9,000	13,504	(4,504)
Automotive supplies and maintenance	1,700	844	856
Candidate fees	900	435	465
Election expense	6,500	6,731	(231)

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures (continued):	\$ 2,000	1,635	365
Association dues	5,000	2,810	2,190
Uniforms	10,000	4,736	5,264
Capital outlay - equipment	10,400	9,341	1,059
Professional fees	10,000	11,325	(1,325)
Clerk's supplemental fund			
Fees paid to Secretary of State -			
Birth certificates	400	550	(150)
Marriage licenses	6,500	4,439	2,061
Notary renewal	1,400	1,215	185
UCC fees	7,500	7,736	(236)
Clerk's voting machine pay	2,100	2,100	-
Medicare tax expense	2,500	2,537	(37)
Capitalized lease obligation payments -			
Principal	3,006	8,128	(5,122)
Interest	1,029	2,781	(1,752)
Auto Payments-			
Principal	4,333	4,333	-
Interest	1,632	1,628	4
Miscellaneous	470	231	239
Security guard	5,000	4,583	417
Total expenditures	<u>744,000</u>	<u>749,330</u>	<u>(5,330)</u>
Excess (deficiency) of revenues over expenditures	85,300	103,174	17,874
Fund balance at beginning of year	<u>280,000</u>	<u>294,627</u>	<u>14,627</u>
Fund balance at end of year	<u>\$ 365,300</u>	<u>397,801</u>	<u>32,501</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Webster Parish Clerk of Court is an independently elected parish official who serves a term of four years. Article V, Section 28 of the Louisiana Constitution of 1974, provides for the Clerk of Court to serve as ex-officio notary public, to record conveyances, mortgages and other acts, and to hold other duties and powers provided by law.

The accompanying general purpose financial statements of the Webster 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.

For financial reporting purposes, in conformance with Statement No. 14 of the Governmental Accounting Standards Board, the Clerk of Court includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the Clerk of Court as an independently elected parish official. Certain units of local government over which the Clerk exercises no oversight responsibility, such as the parish police jury, the parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the Webster Parish Clerk of Court.

A. FUND ACCOUNTING

The accounts of Clerk of Court are organized on the basis of funds and accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described 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 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.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 1999

Agency Funds

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

B. *FIXED ASSETS AND LONG-TERM OBLIGATIONS*

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the General Fixed Assets Account Group. General fixed assets provided by the parish police jury are not recorded within the General Fixed Assets Account Group. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. No depreciation has been provided on general fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for 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.

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

C. *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 Clerk's records are maintained on the modified accrual basis of accounting, utilizing the following practices in recording revenues and expenditures:

Revenues

Recordings, fees from the advance deposit fund, cancellations, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned. Substantially all other revenues are recorded when received.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 1999

Expenditures

Salaries, office supplies, capital outlays and other expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. BUDGETARY PRACTICES

The proposed budget for the fiscal year is made available for public inspection at the clerk's office at least fifteen days prior to the beginning of the fiscal year. The budget is prepared on a modified accrual basis of accounting except for capital outlays made under capital leases and the corresponding other financing sources which are not included in the budget. The proposed budget and official announcement of the date of the public hearing is published in the official journal at the same time that the budget is made available for public inspection. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year-end.

The following schedule reconciles the excess (deficiency) of revenues over expenditures as shown on the budgetary basis statements with the amounts as shown on the GAAP basis statements:

	<u>Year Ended</u> <u>June 30, 1999</u>	<u>Year Ended</u> <u>June 30, 1998</u>
Excess of revenues and other sources over expenditures and other uses, GAAP basis	\$108,156	103,174
Adjust for capital outlay made under capital lease	-	-
Adjust for other financing source from capital lease	<u>-</u>	<u>-</u>
Excess of revenues over expenditures, Budget basis	<u>\$108,156</u>	<u>103,174</u>

E. ENCUMBRANCES

The Clerk of Court does not use encumbrances accounting.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 1999

F. CASH AND CASH EQUIVALENTS

Cash includes cash, amounts in demand deposits, interest-bearing demand deposits, and certificates of deposit. 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. At June 30, 1999, the Clerk of Court's total cash and cash equivalents (book balance) was \$819,082.

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, 1999, the clerk has \$844,171 in deposits (collected bank balances). These deposits are secured from risk by \$223,506 of federal deposit insurance and \$1,218,171 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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.

G. VACATION AND SICK LEAVE

Full-time employees of the Clerk of Court earn 10 days of vacation each year and an additional 1/2 day after 5 years of service. Nine days of sick leave are granted to full-time employees each year. Neither vacation nor sick leave can be accumulated from year to year. Upon termination of employment, payment for unused vacation leave is made at the employee's current rate of pay. Employees are not compensated for unused sick leave upon separation of service. Part-time employees are not entitled to vacation or sick leave.

At June 30, 1999, employees of the Clerk of Court had accumulated and vested \$9,307 of employee leave benefits, which was computed in accordance with GASB Codification Section C 60. This amount is recorded as a liability in the General Fund.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 1999

H. TOTAL COLUMNS ON COMBINED STATEMENT OVERVIEW

The total columns on the combined statement - overview 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 in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund transactions have not been eliminated in the aggregation of this data.

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance <u>July 1, 1997</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 1999</u>
Automobile	\$ 26,625	-	-	26,625	-	-	26,625
Office equipment and furnishings	<u>386,965</u>	<u>11,467</u>	-	<u>398,432</u>	<u>35,517</u>	-	<u>433,949</u>
Total	<u>\$413,590</u>	<u>11,467</u>	-	<u>425,057</u>	<u>35,517</u>	-	<u>460,574</u>

3. PENSION PLAN

Plan Description. Substantially all employees of the Webster 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 per cent 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 which produce the highest average. Employees who terminate with at least 12 years of service, and who 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

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 1999

to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Webster Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.00 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Webster 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 results of the valuation for the prior fiscal year. The Webster Parish Clerk of Court's contributions to the System for the years ending June 30, 1999, and 1998, were \$42,040 and \$36,846, respectively.

The following schedule provides a comparison of required contributions to actual contributions:

	<u>1999</u>	<u>1998</u>
Employer contribution rate	10.00%	10.00%
Required contribution	\$ 42,040	36,846
Actual contribution	\$ 42,040	36,846
Percentage of actual to required	100.00%	100.00%

4. ACCOUNTS RECEIVABLE

The Clerk of Court considers substantially all accounts receivable to be fully collectible; accordingly, an allowance for doubtful accounts is not required. If amounts become uncollectible, they are charged to operations when that determination is made.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 1999

5. INTERFUND RECEIVABLES/PAYABLES

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$29,469	-
Agency Funds:		
Advance Deposit Fund	-	<u>29,469</u>
Totals	<u>\$29,469</u>	<u>29,469</u>

6. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 1999 consisted of the following:

City of Minden	\$ 70
Webster Parish Police Jury	5,043
State of Louisiana - Department of Revenue	<u>333</u>
	<u>\$5,446</u>

7. CAPITAL LEASES

The Webster Parish Clerk of Court has entered into lease-purchase agreements for the acquisition of assets shown below. The lease periods range from three to four years with lease payments being made monthly. In the event no funds or insufficient funds are appropriated and budgeted and funds are otherwise unavailable by any means whatsoever in any fiscal period for which lease payments are due, the lease agreements may be terminated without penalty to the Clerk of Court. These agreements are recorded as capital leases and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The following is an analysis of the leased property under capital leases.

	<u>General Fixed Assets</u>
Office equipment and furnishings:	
Computer hardware equipment	\$ 1,802
Copier	13,434
Copier	<u>14,707</u>
	<u>\$29,943</u>

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 1999

The following is a schedule of the future minimum lease payments under these capital leases and the present value of the net minimum lease payments at June 30, 1999:

<u>Fiscal year ending June 30</u>	<u>General Long-Term Debt</u>
2000	\$ 8,772
2003	<u>1,832</u>
Total minimum lease payments	10,604
Less: amount representing interest	<u>(1,169)</u>
Present value of future minimum lease payments	<u>\$ 9,435</u>

8. OPERATING LEASES

The Webster Parish Clerk of Court is committed under two leases for computer software and a copier. These leases are considered for accounting purposes to be operating leases. The lease expenditures on these leases for the year ended June 30, 1999 was \$6,864, and is included with office supplies and expense in the financial statements. Future minimum lease payments for the leases is as follows:

<u>Fiscal year ending June 30</u>	
2000	\$ 5,385
2001	3,534
2002	<u>3,124</u>
Total	<u>\$12,043</u>

9. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at <u>6/30/97</u>	Additions	Reductions	Unsettled Deposits at <u>6/30/98</u>	Additions	Reductions	Unsettled Deposits at <u>6/30/99</u>
Agency funds:							
Advance Deposit	\$ 175,024	496,455	489,787	181,692	503,113	484,691	200,114
Registry of Court	<u>277,550</u>	<u>125,289</u>	<u>304,116</u>	<u>98,723</u>	<u>57,072</u>	<u>57,734</u>	<u>98,061</u>
Total	<u>\$ 452,574</u>	<u>621,744</u>	<u>793,903</u>	<u>280,415</u>	<u>560,185</u>	<u>542,425</u>	<u>298,175</u>

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 1999

10. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the fiscal years ended June 30, 1998 and June 30, 1999:

	Obligations Under	Notes	
	<u>Capital Leases</u>	<u>Payable</u>	<u>Total</u>
Long-term obligations at July 1, 1997	\$25,243	20,039	\$45,282
Additions	-	-	-
Reductions	(8,128)	(4,333)	(12,461)
Long-term obligations at June 30, 1998	17,115	15,706	32,821
Additions	-	-	-
Reductions	(7,680)	(15,706)	(23,386)
Long-term obligations at June 30, 1999	<u>\$9,435</u>	<u>-</u>	<u>9,435</u>

11. LITIGATION AND CLAIMS

The Clerk of Court's office is the subject of a lawsuit. In the event of an unfavorable outcome, it is expected to be covered by insurance except for the deductible amount which is immaterial to the financial statements.

12. 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 General Fund balance that exceeds one-half of the revenues of the Clerk's last year of term of office. At June 30, 1999, there was no amount due the parish treasurer as this was not the last year of the Clerk's four-year term of office.

13. YEAR 2000 ISSUE

Year 2000 is an issue arising from computers being programmed in prior years to use only two digits (under the assumption that the first two digits would always be 19) to identify the year when processing date-sensitive information. This method of identifying dates could cause problems when processing information with dates in the year 2000 or later. As a result, the systems that use only two digits to identify dates could process data incorrectly or stop functioning altogether. The effects of the Year 2000 is expected to extend beyond systems and any equipment that is dependent on microchip technology.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

NOTES TO FINANCIAL STATEMENTS
As of and for the Two Years Ended
June 30, 1999

13. YEAR 2000 ISSUE (continued)

The Webster Parish Clerk of Court's office generally does not directly rely upon microchip technology in the execution of its basic recording and filing services offered to the public. However, certain accounting applications for the General Fund and Advance Deposit Fund are performed on computer systems. The Clerk of Court's computer systems have been tested and assurances have been received by the computer software vendor that the system is Year 2000 compliant. However, the effect of the year 2000 issue upon the Council's vendors, revenue sources, grantors, and other entities with which it conducts business has not been determined.

For the two years ended June 30, 1999, the Webster Parish Clerk of Court incurred no material remediation costs concerning the year 2000 issue. No significant loss due to impairment of equipment that is not year 2000 compliant was recognized for the year ended June 30, 1999.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management of the Webster Parish Clerk of Court cannot assure that the organization is or will be Year 2000 ready, that the remediation efforts will be successful in whole or in part, or that parties with whom business is conducted will be Year 2000 ready.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

OTHER SUPPLEMENTARY INFORMATION
As of and for the Two Years Ended June 30, 1999

FIDUCIARY FUNDS - AGENCY FUNDS

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.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana
FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet
June 30, 1999

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	<u>\$229,583</u>	<u>98,061</u>	<u>327,644</u>
Total assets	<u>\$229,583</u>	<u>98,061</u>	<u>327,644</u>
LIABILITIES			
Due to other funds	\$ 29,469	-	29,469
Unsettled deposits	<u>200,114</u>	<u>98,061</u>	<u>298,175</u>
	<u>\$229,583</u>	<u>98,061</u>	<u>327,644</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

Schedule of Changes in Unsettled Deposits
Year Ended June 30, 1999

	Advance Deposit Fund	Registry of Court Fund	Total
	<u> </u>	<u> </u>	<u> </u>
Unsettled deposits at beginning of year	\$ 181,692	98,723	280,415
Additions			
Suits and successions	494,907	-	494,907
Judgments and sheriff's sales	-	54,584	54,584
Interest earned	8,206	2,488	10,694
Total additions	<u>503,113</u>	<u>57,072</u>	<u>560,185</u>
Reductions			
Clerk's cost (transferred to General Fund)	313,943	-	313,943
Sheriff's fee			
Webster Parish	23,859	-	23,859
Other parishes	16,756	-	16,756
Court reporter fees	9,031	-	9,031
Refunds of advance deposits	75,852	-	75,852
Judicial administration fees	17,488	-	17,488
Attorneys' and curators' fees	6,255	-	6,255
Secretary of State	2,140	-	2,140
Court of Appeal	1,548	-	1,548
Legal advertisements	1,860	-	1,860
Witness fees	1,547	-	1,547
Payments by order or the court	-	57,734	57,734
Interest earnings (transferred to General Fund)	8,206	-	8,206
26th Judicial District Expense Fund	5,200	-	5,200
Miscellaneous	1,006	-	1,006
Total reductions	<u>484,691</u>	<u>57,734</u>	<u>542,425</u>
Unsettled deposits at end of year	<u>\$ 200,114</u>	<u>98,061</u>	<u>298,175</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

Schedule of Changes in Unsettled Deposits
Year Ended June 30, 1998

	Advance Deposit Fund	Registry of Court Fund	Total
	<u> </u>	<u> </u>	<u> </u>
Unsettled deposits at beginning of year	\$ 175,024	277,550	452,574
Additions			
Suits and successions	487,977	-	487,977
Judgments and sheriff's sale	-	115,542	115,542
Interest earned	7,912	9,747	17,659
Other	566	-	566
Total additions	<u>496,455</u>	<u>125,289</u>	<u>621,744</u>
Reductions			
Clerk's cost (transferred to General Fund)	297,736	-	297,736
Sheriff's fee			
Webster Parish	26,931	-	26,931
Other parishes	16,195	-	16,195
Court reporter fees	10,941	-	10,941
Refunds of advance deposits	90,165	-	90,165
Judicial administration fees	16,546	-	16,546
Attorneys' and curators' fees	5,963	-	5,963
Secretary of State	2,465	-	2,465
Court of Appeal	722	-	722
Legal advertisements	3,217	-	3,217
Witness fees	5,854	-	5,854
Payments by order or the court	-	304,116	304,116
Interest earnings (transferred to General Fund)	7,912	-	7,912
26th Judicial District Expense Fund	5,050	-	5,050
Miscellaneous	90	-	90
Total reductions	<u>489,787</u>	<u>304,116</u>	<u>793,903</u>
Unsettled deposits at end of year	<u>\$ 181,692</u>	<u>98,723</u>	<u>280,415</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
As of and for the Two Years Ended June 30, 1999

FINDINGS - FINANCIAL STATEMENTS AUDIT

99-1: Reconciliation of Unsettled Deposits - Advance Deposit Fund

Condition: We noted the absence of a reconciliation of individual suit unsettled deposits per the computerized subsidiary ledger records to the total cash balances in the Advance Deposit Fund. The absence of the reconciliation of individual suit deposits is mitigated somewhat by a reconciliation prepared by outside accountants of a computer-generated cumulative unsettled deposits balance to total cash balances in the Advance Deposit Fund. However, the reconciliation of actual individual suit deposits would provide a more effective control over unsettled deposit balances.

Cause: The current software program for the computerized subsidiary ledger records does not offer the ability to print a summary of all outstanding individual suit deposits in the Advance Deposit Fund.

Recommendation: Discussions should be held with the computer software vendor regarding the need to print a summary of all outstanding individual suit deposits in the Advance Deposit Fund. Whenever the ability to generate a summary is made available, a reconciliation of the summary of individual suit deposits to the total cash balances in the Advance Deposit Fund should be performed routinely.



WINIFRED B. BRINKLEY

*Clerk of the Twenty-Sixth Judicial District Court
Webster Parish*

December 21, 1999

P.O. Box 370
MINDEN, LA 71058-0370
Phone (318) 371-0366 • FAX (318) 371-0226

CORRECTIVE ACTION PLAN

Dr. Daniel G. Kyle, CPA
Legislative Auditor, State of Louisiana
P. O. Box 94397
Baton Rouge, LA 70804-09397

Dear Mr. Kyle,

Following is the corrective action plan for the two years ended June 30, 1999 for the Schedule of Findings and Questioned Costs. The finding is numbered consistently with the number assigned in the schedule.

99-1: Reconciliation of Unsettled Deposits - Advance Deposit Fund

Recommendation: Discussions should be held with the computer software vendor regarding the need to print a summary of all outstanding individual suit deposits in the Advance Deposit Fund. Whenever the ability to generate a summary is made available, a reconciliation of the summary individual suit deposits to the total cash balances in the Advance Deposit Fund should be performed routinely.

Action Taken: This office has discussed this issue with the software vendor in the past and the ability to generate the summary needed has not been made available. However, we will discuss this matter with the software vendor again, stressing the importance of generating a summary of all individual suit deposits in the Advance Deposit Fund. When the software vendor makes the necessary changes to enable us to generate the summary, this office will perform the recommended reconciliation.

Sincerely,

Winifred B. Brinkley

Winifred B. Brinkley
Clerk of Court

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Prior Audit Findings Related to Internal Control

97-1 - Reconciliation of Unsettled Deposits

Condition: There was an absence of a reconciliation of individual suit unsettled deposits per the computerized subsidiary ledger records to the total cash balances in the Advance Deposit Fund.

Recommendation: The reconciliation of actual individual suit deposits would provide a more effective control over unsettled deposit balances.

Current status: A similar audit finding for the two years ended June 30, 1999 is noted on the Schedule of Findings and Questioned Costs under 99-1.

97-2 - Retaining Invoices

Condition: Invoices were accidentally discarded during the period of time when the Clerk of Court was reorganizing its offices and files during conversion to a new computer system.

Recommendation: Although a record of the individual invoices prepared is still available on daily computer records, it is preferable that the original source documents themselves be kept on file for the required length of time.

Current status: The recommendation was followed. No similar finding was noted in the audit for the two years ended June 30, 1999.

Prior Audit Findings Related to Compliance

97-3 - Public Bid Law

Condition: The Clerk of Court did not undergo the process of the public bid law to procure a vehicle.

Recommendation: The public bid law process should be followed when required.

Current status: The recommendation was followed. No similar finding was noted in the audit for the two years ended June 30, 1999.

97-4 - Budget Requirement

Condition: LSA-Revised Statutes 39:1309-1310 require budget amendments if projected revenues fail to meet or expenditures exceed budgeted amounts by more than five percent. For the two years ending June 30, 1997, we noted instances in which actual results varied by more than five percent from the budget.

Recommendation: The Clerk should adopt budget amendments as revenue and expenditure projections warrant to meet the requirements of these statutes.

Current status: The recommendation was followed. No similar finding was noted in the audit for the two years ended June 30, 1999.

WEBSTER PARISH CLERK OF COURT
Minden, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
(CONTINUED)

Prior Audit Findings Related to Management Letter

97-5 - Daily Deposits

Condition: We noted one instance in which cash receipts of the Advance Deposit Fund were held for several days before being deposited in the bank.

Recommendation: We recommend that deposits to the bank be made on a daily basis, and that control procedures should be followed to be certain that no deposits are overlooked.

Current status: The recommendation was followed. No similar finding was noted in the audit for the two years ended June 30, 1999.