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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, 1999, 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 for financial and compliance 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 management, as well as evaluating the overall general purpose 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 above present fairly, in all material respects, the financial position of the East Carroll Parish Clerk of Court as of June 30, 1999, and the results of its operation for the year then ended, in conformity with generally accepted accounting principles.

Edna Bishop Brock
East Carroll Parish Clerk of Court
Page Two

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the East Carroll 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.

In accordance with *Government Auditing Standards*, I have also issued my report dated August 23, 1999, 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.

A handwritten signature in cursive script that reads "Bert O. Loe".

Monroe, Louisiana
August 23, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES
AND ACCOUNT GROUPS

JUNE 30, 1999

	<u>Governmental</u> <u>Fund</u>	
	<u>General</u> <u>Fund</u>	<u>Fiduciary</u> <u>Funds-</u> <u>Agency</u> <u>Funds</u>
<u>ASSETS AND OTHER DEBITS</u>		
Cash and cash equivalents	\$ 134,303	\$ 129,424
Receivables	6,785	1,795
Due from Advance Deposit Agency Fund	713	-
Equipment		
Other debits - amount to be provided for retirement of general long-term obligations	-	-
<u>TOTAL ASSETS AND OTHER DEBITS</u>	<u>\$ 141,801</u>	<u>\$ 131,219</u>
 <u>LIABILITIES, FUND EQUITY,</u> <u>AND OTHER CREDITS</u>		
Liabilities:		
Accounts payable	\$ 506	\$ -
Compensated absences payable	-	-
Due to General Fund	-	713
Unsettled deposits	-	130,506
Total Liabilities	<u>506</u>	<u>131,219</u>
 Fund Equity and Other Credits		
Investment in general fixed assets	-	-
Fund balance - unreserved-undesigned	<u>141,295</u>	<u>-</u>
Total Fund Equity and Other Credits	<u>141,295</u>	<u>-</u>
 <u>TOTAL LIABILITIES, FUND EQUITY</u> <u>AND OTHER CREDITS</u>	 <u>\$ 141,801</u>	 <u>\$ 131,219</u>

ACCOUNT GROUPS

<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	<u>Total (Memorandum Only)</u>
\$ -	\$ -	\$ 263,727
-	-	8,580
-	-	713
70,412	-	70,412
<u>-</u>	<u>10,499</u>	<u>10,499</u>
<u>\$ 70,412</u>	<u>\$ 10,499</u>	<u>\$ 353,931</u>
\$ -	\$ -	\$ 506
-	10,499	10,499
-	-	713
<u>-</u>	<u>-</u>	<u>130,506</u>
<u>-</u>	<u>10,499</u>	<u>142,224</u>
70,412	-	70,412
<u>-</u>	<u>-</u>	<u>141,295</u>
<u>70,412</u>	<u>-</u>	<u>211,707</u>
<u>\$ 70,412</u>	<u>\$ 10,499</u>	<u>\$ 353,931</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
FOR THE YEAR ENDED JUNE 30, 1999

REVENUES	
Licenses and permits - marriage	\$ 1,050
Fees, charges and commissions for services:	
Court costs, fees and charges	158,794
Fees for recording legal documents	62,132
Fees for certified copies of documents	2,254
Charges for use of photocopier	8,705
Elections	10,013
Miscellaneous	-
Use of money and property - interest earnings	10,447
Miscellaneous	<u>11,825</u>
Total Revenues	<u>265,220</u>
EXPENDITURES	
General government:	
Personal services and related benefits	206,973
Operating services	9,439
Material and supplies	14,809
Travel and conventions	<u>16,697</u>
Total Expenditures	<u>247,918</u>
EXCESS OF REVENUES OVER EXPENDITURES	17,302
FUND BALANCE AT BEGINNING OF YEAR	<u>123,993</u>
FUND BALANCE AT END OF YEAR	\$ <u>141,295</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<u>REVENUES</u>			
Recording	\$ 62,200	\$ 62,132	\$ (68)
Cancellation	7,300	7,276	(24)
Mortgages	5,800	5,793	(7)
Marriage licenses	1,050	1,050	-
Notary	2,650	2,645	(5)
Certified copies	2,200	2,254	54
Photocopies	8,700	8,705	5
Court attendance	2,500	2,480	(20)
Criminal fees	42,000	41,991	(9)
Suits	98,600	98,609	9
Interest	9,950	10,447	497
Elections	10,000	10,013	13
Clerk's reimbursement	11,825	11,825	-
Miscellaneous	<u>100</u>	<u>-</u>	<u>(100)</u>
 Total Revenue	 <u>264,875</u>	 <u>265,220</u>	 <u>345</u>
 <u>EXPENDITURES</u>			
Salaries			
Clerk	67,200	67,150	50
Deputies	100,500	100,525	(25)
Office supplies	10,600	10,553	47
Insurance	19,800	19,779	21
Travel:			
Clerk's allowance	6,500	6,535	(35)
Travel and convention	1,700	1,666	34
Other Expenditures:			
Election expense	6,100	6,077	23
Clerk's Comp Fund	2,700	2,720	(20)
Auto supplies	2,400	2,420	(20)
Microfilming	1,500	1,536	(36)

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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Miscellaneous	100	81	19
Unemployment taxes	2,700	2,689	11
Retirement	16,600	16,587	13
Social security and medicare	400	443	(43)
Marriage license fees	500	499	1
Universal Commercial Code	<u>8,600</u>	<u>8,658</u>	<u>(58)</u>
 Total Expenditures	 <u>247,900</u>	 <u>247,918</u>	 <u>(18)</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>16,975</u>	 <u>17,302</u>	 <u>327</u>
 FUND BALANCE AT BEGINNING OF YEAR	 <u>123,993</u>	 <u>123,993</u>	 <u>-</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 140,968</u>	 <u>\$ 141,295</u>	 <u>\$ 327</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 ENDED JUNE 30, 1999

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 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 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

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 unit should be considered part of the East Carroll Parish Police Jury for financial reporting purposes. The basis 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

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies

B. Reporting Entity (con't)

- 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 policy jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury 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 expendable available financial resources.

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

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

C. Fund Accounting (Con't)

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.

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 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.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies

C. Fund Accounting (Con't)

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 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 general purpose financial statements have been prepared on the modified accrual basis accounting. The Governmental Fund uses the following practices in recording revenues and expenditures:

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies (continued)

D. Basis of Accounting (con't)

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.

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.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies (continued)

G. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. 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, 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.

H. 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, 1999, employees of the clerk of court had accumulated and vested \$10,498.53 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 \$10,498.53 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.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

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

Note 1 - Summary of Significant Accounting Policies (continued)

I. 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.

J. 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.

K. 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 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.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

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

Note 2 - Cash and Cash Equivalents

At June 30, 1999, the East Carroll Parish Clerk of Court has cash and cash equivalents (book balances) totaling \$263,727 as follows:

	<u>Total</u>	<u>General Fund</u>	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>
Demand Deposits	\$ 168,727	\$ 74,303	\$ 73,059	\$ 21,365
Certificate of Deposits	<u>95,000</u>	<u>60,000</u>	<u>35,000</u>	<u>-</u>
	<u>\$ 263,727</u>	<u>\$ 134,303</u>	<u>\$108,059</u>	<u>\$ 21,365</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

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 \$296,951 in deposits (collected bank balances) and are secured as follows:

Federal Deposit Insurance	\$ 200,000
Pledged Securities (Uncollateralized)	<u>96,951</u>
	<u>\$ 296,951</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 C20.106: however, 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 that the fiscal agent bank has failed to pay deposited funds upon demand.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

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

Note 3 - Receivables

The breakdown on the General Fund Receivables at June 30, 1999, as shown on the accompanying balance sheets, is as follows:

Criminal fees	\$ 5,113
Cancellation	91
Certified copies	48
Notary	70
Court attendance	220
Mortgages	68
Photocopies	123
Recording	<u>1,052</u>
Total	<u>\$ 6,785</u>

Note 4 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance <u>July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 1999</u>
Equipment	\$ <u>70,212</u>	\$ <u>200</u>	\$ <u>-</u>	\$ <u>70,412</u>
Total	\$ <u>70,212</u>	\$ <u>200</u>	\$ <u>-</u>	\$ <u>70,412</u>

Note 5 - 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, 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, and no determination of the amount due, if any, can be made at this time.

Note 6 - 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, 1999

Note 6 - Pension Plan (continued)

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 for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the 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, 1999, 1998, and 1997 were \$16,587, \$15,632, and \$16,062, 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 7 - 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, 1999.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

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

Note 8 - 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, 1999, which was for uncompensated absences in the amount of \$10,499.

Note 9 - Litigation and Claims

At June 30, 1999, the clerk of court was not a defendant in any litigation seeking damages.

Note 10 - 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 11 - Related Party Transactions

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

Note 12 - Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at Beginning of Year	<u>Additions</u>	<u>Reductions</u>	Unsettled Deposits at End of Year
Agency Funds				
Advance Deposit Fund	\$ 98,297	\$ 206,150	\$ 195,306	\$ 109,141
Registry of Court Fund	<u>22,453</u>	<u>11,862</u>	<u>12,950</u>	<u>21,365</u>
Total	<u>\$120,750</u>	<u>\$ 218,012</u>	<u>\$ 208,256</u>	<u>\$ 130,506</u>

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

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

Note 13 - 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, 1999, the General Fund paid \$19,579 for those benefits.

Note 14 - 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.

Note 15 - Year 2000 Issue (Unaudited)

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

The East Carroll Parish Clerk of Court does not own any computers or computer software. All financial, payroll, accounts payable and accounts receivable systems are manual and do not require computer assistance. There is a computer in the Clerk's office owned by the Secretary of State. The computer is used for U.C.C. filings. The U.C.C. filings can be mailed in case of a computer failure. There are three other electronic devices in the Clerk's office: a Xerox copier and two AT&T analog telephones. These devices are under maintenance contracts with their respective companies.

The East Carroll Parish Clerk of Court has not expended any funds for year 2000 compliance. The Clerk's year 2000 compliance plan is in the assessment stage; all electronic equipment has been inventoried and no equipment has been found non year 2000 compliant.

Because of the unprecedented nature of the Year 2000 Issue, its effects and success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure the Clerk's office will be year 2000 ready or the parties with whom the Clerk's office does business will be year 2000 ready.

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULE
FOR THE YEAR ENDED JUNE 30, 1999

FIDUCIARY FUND TYPE - AGENCY

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.

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

COMBINING BALANCE SHEET
JUNE 30, 1999

		<u>Schedule 1</u>	
	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$108,059	\$ 21,365	\$ 129,424
Accounts receivable	<u>1,795</u>	<u>-</u>	<u>1,795</u>
Total Assets	<u>\$109,854</u>	<u>\$ 21,365</u>	<u>\$ 131,219</u>
 LIABILITIES AND FUND EQUITY			
Due to General Fund	\$ 713	\$ -	\$ 713
Unsettled deposits	<u>109,141</u>	<u>21,365</u>	<u>130,506</u>
Total Liabilities	<u>\$109,854</u>	<u>\$ 21,365</u>	<u>\$ 131,219</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

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>
<u>Unsettled Deposits at Beginning of Year</u>	\$ 98,297	\$ 22,453
<u>Additions:</u>		
<u>Deposits:</u>		
Suits and successions	205,210	11,164
Interest Earnings of Investments	-	698
Miscellaneous	<u>940</u>	<u>-</u>
Total Additions	<u>206,150</u>	<u>11,862</u>
<u>Reductions:</u>		
Clerk's costs - local	98,496	-
Settlements to litigants	19,847	12,950
Attorney, curators, and notarial fees	700	-
Witness, appraisers, keepers, etc	65,235	-
Sheriff's fees	<u>11,028</u>	<u>-</u>
Total Reductions	<u>195,306</u>	<u>12,950</u>
<u>Unsettled Deposits at End of Year</u>	<u>\$ 109,141</u>	<u>\$ 21,365</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 AUDITING STANDARDS

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

I have audited the general purpose financial statements of the East Carroll Parish Clerk of Court, component unit of the East Carroll Parish Police Jury, as of and for the year ended June 30, 1999, and have issued my report thereon dated August 23, 1999. 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.

Compliance

As part of obtaining reasonable assurance about whether the East Carroll Parish Clerk of Court general purpose statements are free of material misstatement, I 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 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 the East Carroll Parish Clerk of Court internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose 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 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

Prior 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.

Monroe, Louisiana
August 23, 1999

COMPLIANCE REPORTING

EAST CARROLL PARISH CLERK OF COURT
LAKE PROVIDENCE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1999

I have audited the general purpose financial statements of East Carroll Parish Clerk of Court as of and for the year ended June 30, 1999, and have issued my report thereon dated August 23, 1999. 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, 1999, resulted in an unqualified opinion.

Section I. Summary of Auditors' Reports

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

Internal Control

Material Weaknesses yes no Reportable Conditions yes no

Compliance

Compliance Material to Financial Statements yes no

B. Federal Awards - N/A

Internal Control

Material Weaknesses yes no Reportable Conditions yes no

Type of Opinion on Compliance	Unqualified <input type="checkbox"/>	Qualified <input type="checkbox"/>
For Major Programs	Disclaimer <input type="checkbox"/>	Adverse <input type="checkbox"/>

Are 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)
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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
LAKE PROVIDENCE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

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, 1999

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.