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**LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana**

**General Purpose Financial Statements  
As of and for the Year Ended  
June 30, 1999  
With Supplemental Information Schedules**

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 FEB 0 2 2000

**VERNON R  
COON**  
CERTIFIED PUBLIC ACCOUNTANT

LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana

General Purpose Financial Statements  
As of and for the Year ended  
June 30, 1999  
With Supplemental Information Schedules

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## Independent Auditor's Report

LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana

I have audited the general purpose financial statements of the Lincoln Parish Clerk of Court, a component unit of the Lincoln Parish Police Jury, as of June 30, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Lincoln Parish Clerk of Court's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *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 present fairly, in all material respects, the financial position of the Lincoln Parish Clerk of Court, as of June 30, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was made 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 the purpose of additional analysis and are not a required part of the general purpose financial statements of the Lincoln Parish Clerk of Court. Such information, except for the schedule on the year 2000 issue which is marked unaudited, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
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PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
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LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana  
Independent Auditor's Report  
June 30, 1999

The year 2000 supplementary information on page 20 is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Year 2000 supplementary information. However, I did not audit the information and do not express an opinion on it. In addition, I do not provide assurance that the Lincoln Parish Clerk of Court is or will be year 2000 compliant, that the Lincoln Parish Clerk of Court's remediation efforts will be successful in whole or in part, or that parties with which the Lincoln Parish Clerk of Court does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, I have also issued reports dated December 29, 1999, on the Lincoln Parish Clerk of Court's compliance with laws, regulations and contracts, and my consideration of the agency's internal control over financial reporting.

A handwritten signature in black ink, appearing to be 'James R. ...', written in a cursive style.

West Monroe, Louisiana  
December 29, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

LINCOLN PARISH CLERK OF COURT  
 Ruston, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	..ACCOUNT GROUPS.. GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS AND OTHER DEBITS</b>					
Cash and cash equivalents	\$422,425	\$657,073			\$1,079,498
Receivables	25,852		\$218,595		25,852
Office furnishings and equipment				\$7,884	218,595
Amount to be provided for retirement of general long-term obligations					7,884
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$448,277</b>	<b>\$657,073</b>	<b>\$218,595</b>	<b>\$7,884</b>	<b>\$1,331,829</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$6,765				\$6,765
Payroll deductions payable	2,538				2,538
Deferred revenue	8,038				8,038
Unsettled deposits due to others	103	\$657,073			657,176
Compensated absences payable				\$7,884	7,884
Total Liabilities	17,444	657,073	NONE	7,884	682,401
Fund Equity:					
Investment in general fixed assets			\$218,595		218,595
Fund balance - unreserved - undesignated	430,833				430,833
Total Fund Equity	430,833	NONE	218,595	NONE	649,428
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$448,277</b>	<b>\$657,073</b>	<b>\$218,595</b>	<b>\$7,884</b>	<b>\$1,331,829</b>

The accompanying notes are an integral part of this statement.



LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

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>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Licenses and permits - marriage	\$4,500	\$4,854	\$354
Intergovernmental revenues - state funds	12,225	11,825	(400)
Fees, charges, and commissions for services:			
Court costs, fees, and charges	355,300	422,110	66,810
Fees for recording legal documents	225,000	243,416	18,416
Charges for certified copies	16,000	18,476	2,476
Charges for use of photocopier	28,000	30,461	2,461
Use of money and property - interest earnings	26,000	27,843	1,843
Total revenues	<u>667,025</u>	<u>758,985</u>	<u>91,960</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Current:			
Personal services and related benefits	437,500	424,447	13,053
Operating services	106,000	105,725	275
Materials and supplies	14,000	12,210	1,790
Travel and other charges	34,000	32,999	1,001
Capital outlay	108,000	78,713	29,287
Total expenditures	<u>699,500</u>	<u>654,094</u>	<u>45,406</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(32,475)	104,891	137,366
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>325,942</u>	<u>325,942</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$293,467</u>	<u>\$430,833</u>	<u>\$137,366</u>

The accompanying notes are an integral part of this statement.

**LINCOLN PARISH CLERK OF COURT**  
Ruston, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1999

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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 shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

**A. REPORTING ENTITY**

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

Governmental Accounting Standards Board (GASB) Statement No. 14 establishes criteria for determining which component units should be considered part of the Lincoln Parish Police Jury for financial reporting purposes. The basic criteria 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.



LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana  
Notes to the Financial Statements (Continued)

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 maintains and operates the parish courthouse in which the clerk's office is located, the clerk was determined to be a component unit of the Lincoln Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk 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.

**B. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

**Governmental Fund Type - 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 Fund Type - 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 measurement of results of operations.

**C. FIXED ASSETS AND  
LONG-TERM OBLIGATIONS**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are recorded in the general fixed assets account group. Approximately 96 per cent of fixed assets are based on actual historical costs while the remaining 4 per cent are valued at estimated historical costs based on the actual costs of like items. No depreciation has been provided on general fixed assets.

Long-term obligations (compensated absences) expected to be financed from the General Fund are accounted for in the general long-term obligations account group rather than in the General Fund. Long-term obligations are recognized as current expenditures when they are actually paid.

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for

LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana  
Notes to the Financial Statements (Continued)

these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are recorded in the year in which they are earned.

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

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and charges and commissions for services are treated as susceptible to accrual.

**Expenditures**

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

**E. BUDGET PRACTICES**

A proposed budget, prepared on the modified accrual basis, is published in the official journal at least ten days prior to a public hearing. The public hearing is held at the clerk's office during the month of June for comments from taxpayers. The proposed budget is then legally adopted by the clerk and amended during the year as necessary. Budgets are established and controlled by the clerk at the object level of expenditure.

LINCOLN PARISH CLERK OF COURT  
 Ruston, Louisiana  
 Notes to the Financial Statements (Continued)

Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 1999, the clerk has cash and cash equivalents (book balances) totaling \$1,079,498 as follows:

Demand deposits	\$597,598
Petty cash	400
Time deposits	<u>481,500</u>
Total	<u><u>\$1,079,498</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be fully 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. The 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. Cash and cash equivalents (bank balances) at June 30, 1999, are secured as follows:

Bank balances	<u>\$1,098,712</u>
Federal deposit insurance	\$987,543
Pledged securities	<u>4,020,901</u>
Total	<u><u>\$5,008,444</u></u>



LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana  
Notes to the Financial Statements (Continued)

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 has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the clerk's name.

**G. VACATION AND SICK LEAVE**

All employees of the clerk of court's office earn from two to three weeks of vacation leave each year, depending on length of service. All employees of the clerk's office earn five days of sick leave annually. Vacation leave must be used during the year earned. Sick leave may be accumulated up to a maximum of thirty days. Upon termination of employment, employees are paid for accumulated sick leave at their current rate of pay.

At June 30, 1999, employees had accumulated and vested \$7,884 in sick leave benefits, which is included in general long-term obligations in the accompanying financial statements. The cost of leave privileges is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued sick leave upon separation of employment.

**H. TOTAL COLUMN ON THE  
BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. RECEIVABLES**

The General Fund receivables of \$25,852 June 30, 1999, are as follows:

LINCOLN PARISH CLERK OF COURT  
 Ruston, Louisiana  
 Notes to the Financial Statements (Continued)

Class of receivables:

Fees, charges, and commissions for services:

Court costs, fees, and charges	\$23,625
Court attendance	700
Criminal fees	<u>1,527</u>
Total	<u>\$25,852</u>

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1998	\$139,882
Additions	78,713
Deletions	<u>NONE</u>
Balance at June 30, 1999	<u>\$218,595</u>

**4. PENSION PLAN**

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

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.



LINCOLN PARISH CLERK OF COURT  
 Ruston, Louisiana  
 Notes to the Financial Statements (Continued)

Plan members are required by state statute to contribute 11.0 percent of their annual covered salary and the Lincoln Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.0 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 Lincoln 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 Lincoln Parish Clerk of Court's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were \$31,560, \$29,859, and \$33,570, respectively, equal to the required contributions for each year.

**5. POST RETIREMENT BENEFITS**

The Lincoln Parish Clerk of Court provides certain health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's cost of premiums) as an expenditure when the premiums are due. The clerk's costs for the year ended June 30, 1999, was \$34,810. Of that amount, \$6,757 was for retiree benefits.

**6. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to others follows:

	Advance Deposit Fund	Registry of Court Fund	Total
Balance at July 1, 1998	\$297,317	\$286,549	\$583,866
Additions	441,871	335,584	777,455
Deletions	(397,803)	(306,445)	(704,248)
Balance at June 30, 1999	<u>\$341,385</u>	<u>\$315,688</u>	<u>\$657,073</u>

LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana  
Notes to the Financial Statements (Continued)

**7. CHANGES IN COMPENSATED  
ABSENCES PAYABLE**

Compensated absences payable at July 1, 1998	\$6,060
Additions	6,583
Reductions	(6,826)
Adjustments	<u>2,067</u>
Compensated absences payable at June 30, 1999	<u>\$7,884</u>

The adjustments to compensated absences are for the change in hourly rates from the beginning of the fiscal period to the end.

**8. LITIGATION AND CLAIMS**

The Lincoln Parish Clerk of Court is not involved in any litigation at June 30, 1999, nor is she aware of any unasserted claims.

**9. EXPENDITURES OF THE CLERK OF COURT  
PAID BY THE PARISH POLICE JURY**

The Lincoln Parish Clerk of Court's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Lincoln Parish Police Jury.

**SUPPLEMENTAL INFORMATION SCHEDULES**

LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year ended June 30, 1999

FIDUCIARY FUND TYPE - 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 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.

LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1999

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and cash equivalents	<u>\$341,385</u>	<u>\$315,688</u>	<u>\$657,073</u>
<b>LIABILITIES</b>			
Unsettled deposits due to others	<u>\$341,385</u>	<u>\$315,688</u>	<u>\$657,073</u>

LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in  
Unsettled Deposits Due to Others  
For the Year Ended June 30, 1999

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	TOTAL
<b>UNSETTLED DEPOSITS AT JUNE 30, 1998</b>	<u>\$297,317</u>	<u>\$286,549</u>	<u>\$583,866</u>
<b>ADDITIONS</b>			
Deposits - suits and successions	441,871	323,122	764,993
Interest earned on investments		12,462	12,462
Total additions	<u>441,871</u>	<u>335,584</u>	<u>777,455</u>
Total	<u>739,188</u>	<u>622,133</u>	<u>1,361,321</u>
<b>REDUCTIONS</b>			
Clerk's costs (transferred to General Fund)	226,629		226,629
Settlements to litigants	55,193	306,445	361,638
Appraiser, curators, and keepers	4,235		4,235
Stenographer's fees	9,174		9,174
Sheriff's fees	48,241		48,241
Other fees	15,118		15,118
Other reductions	39,213		39,213
Total reductions	<u>397,803</u>	<u>306,445</u>	<u>704,248</u>
<b>UNSETTLED DEPOSITS AT June 30, 1999</b>	<u>\$341,385</u>	<u>\$315,688</u>	<u>\$657,073</u>



LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
As of and For the Year Ended June 30, 1999

**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 Lincoln Parish Clerk of Court has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the clerk's office. The clerk has identified the financial reporting system as requiring year 2000 remediation. All testing and validation of this system has been performed.

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 cannot assure that the clerk is or will be Year 2000 ready, that the clerk's remediation efforts will be successful in whole or part, or that parties with whom the clerk does business will be year 2000 ready.

**Independent Auditor's Reports Required  
by *Government Auditing Standards***

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



## Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana

I have audited the general purpose financial statements of the Lincoln Parish Clerk of Court as of and for the year ended June 30, 1999 and have issued my report thereon dated December 29, 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 Lincoln Parish Clerk of Court's financial 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 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 Lincoln Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS  
  
PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

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LINCOLN PARISH CLERK OF COURT  
Ruston, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 1999

This report is intended solely for the information and use of the Lincoln Parish Clerk of Court and management of the clerk's office and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be 'W. R. ...', written in a cursive style.

West Monroc, Louisiana  
December 29, 1999

Lincoln Parish Clerk of Court  
Ruston, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 1999

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Lincoln Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of Lincoln Parish Clerk of Court were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

Lincoln Parish Clerk of Court  
Ruston, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1999

There were no audit findings reported in the audit for the year ended June 30, 1998.