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**WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
June 30, 2000
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 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 1-10-01

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended June 30, 2000
With Supplemental Information Schedules

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Independent Auditor's Report

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

I have audited the general purpose financial statements of the West Carroll Parish Clerk of Court, a component unit of the West Carroll Parish Police Jury, as of June 30, 2000, and for each of the years in the two year period then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the West Carroll 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 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 West Carroll Parish Clerk of Court as of June 30, 2000, and the results of its operations for each of the years in the two year period 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 West 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 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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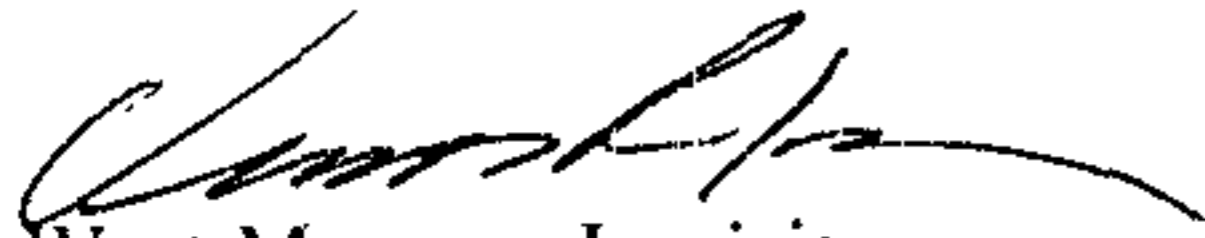
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GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana
Independent Auditor's Report,
June 30, 2000

In accordance with *Government Auditing Standards*, I have also issued a report dated December 21, 2000. on my consideration of the West Carroll Parish clerk of court's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana
December 21, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 2000

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE- AGENCY FUNDS	LONG-TERM OBLIGATIONS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS					
Cash and cash equivalents	\$79,454	\$159,447			\$238,901
Receivables	2,345				2,345
Due from General Fund		51			51
Office furnishings and equipment				\$111,042	111,042
Amount to be provided for retirement of long-term obligations			\$11,620		11,620
TOTAL ASSETS	\$81,799	\$159,498	\$11,620	\$111,042	\$363,959
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$5,190				\$5,190
Payroll deducts payable	3,907				3,907
Due to Advance Deposit fund	51				51
Unsettled deposits due to others		\$159,498			159,498
Compensated absences payable	2,758		\$11,620		14,378
Total Liabilities	11,906	159,498	11,620	NONE	183,024
Fund Equity:					
Investment in general fixed assets				\$111,042	111,042
Fund balance - unreserved - undesignated	69,893				69,893
Total Fund Equity	69,893	NONE	NONE	111,042	180,935
TOTAL LIABILITIES AND FUND EQUITY	\$81,799	\$159,498	\$11,620	\$111,042	\$363,959

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 2000

GENERAL FUND.....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Licenses and permits - marriage	\$1,000	\$446	(\$554)
Intergovernmental revenues - state grants:			
Clerk's Supplemental Compensation Fund	12,550	12,550	
Grant from State Supreme Court	6,000	6,073	73
Fees, charges, and commissions for services:			
Court costs, fees, and charges	135,750	140,018	4,268
Fees for recording legal documents	60,000	59,674	(326)
Charges for copies	2,600	12,048	9,448
Other		185	185
Use of money and property	5,500	7,616	2,116
Total revenues	<u>223,400</u>	<u>238,610</u>	<u>15,210</u>
EXPENDITURES			
General government - judicial:			
Current:			
Personal services and related benefits	185,000	182,167	2,833
Operating services	17,450	23,282	(5,832)
Materials and supplies	9,000	6,985	2,015
Travel and other charges	18,480	11,930	6,550
Capital outlay	340	6,073	(5,733)
Total expenditures	<u>230,270</u>	<u>230,437</u>	<u>(167)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(6,870)	8,173	15,043
FUND BALANCES AT BEGINNING OF YEAR	<u>61,720</u>	<u>61,720</u>	NONE
FUND BALANCES AT END OF YEAR	<u>\$54,850</u>	<u>\$69,893</u>	<u>\$15,043</u>

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 1999

GENERAL FUND.....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Licenses and permits - marriage	\$1,000	\$890	(\$110)
Fees, charges, and commissions for services:			
Court costs, fees, and charges	119,100	119,559	459
Fees for recording legal documents	57,000	57,212	212
Charges for copies	10,500	10,644	144
Other	23,000	23,265	265
Use of money and property	4,000	3,806	(194)
Total revenues	<u>214,600</u>	<u>215,376</u>	<u>776</u>
EXPENDITURES			
General government - judicial:			
Current:			
Personal services and related benefits	159,500	160,643	(1,143)
Operating services	13,500	12,944	556
Materials and supplies	20,000	19,853	147
Travel and other charges	13,000	13,201	(201)
Total expenditures	<u>206,000</u>	<u>206,641</u>	<u>(641)</u>
EXCESS OF REVENUES OVER EXPENDITURES	8,600	8,735	135
FUND BALANCES AT BEGINNING OF YEAR	<u>35,311</u>	<u>52,985</u>	<u>17,674</u>
FUND BALANCES AT END OF YEAR	<u>\$43,911</u>	<u>\$61,720</u>	<u>\$17,809</u>

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2000

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 West Carroll Parish Police Jury is the financial reporting entity for West Carroll 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 established criteria for determining which component units should be considered part of the West Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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.
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 of court's office is located and provides funds for equipment and furniture of the clerk of court's office, the clerk of court was determined to be a component unit of the West 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.

B. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on financial position and results of 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 of court 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 of court's office. The various fees and charges due to the clerk of court's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Fund Type - Agency Fund

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 DEBT

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 not recorded in the general fixed assets account group. Fixed assets are based on actual historical costs. 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 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 other fees, charges, and commissions for services are treated as susceptible to accrual.

WEST CARROLL PARISH CLERK OF COURT
 Oak Grove, Louisiana
 Notes to the Financial Statements (Continued)

Expenditures

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

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. A public hearing is held at the West Carroll Parish Clerk of Court's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the clerk of court and amended during the year, as necessary. The budgets are established and controlled by the clerk of court at the object level of expenditure. 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. There was one budget amendment during the year.

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, 2000, the clerk has cash and cash equivalents (book balances) totaling \$238,901 as follows:

Demand deposits	\$131,401
Time deposits	<u>107,500</u>
Total	<u><u>\$238,901</u></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 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. Cash and cash equivalents (bank balance) at June 30, 2000, are secured as follows:

Bank balances	\$253,481
Federal deposit insurance	<u>\$253,481</u>
Pledged securities	<u>60,000</u>
Total	<u><u>\$313,481</u></u>

WEST CARROLL PARISH CLERK OF COURT
 Oak Grove, 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.

G. ANNUAL AND SICK LEAVE

Employees of the clerk of court's office are allowed 5 to 20 days annual leave each year, depending on length of service. Any annual leave accrued at June 30th must be taken by the following October 31st, or forfeited. Upon voluntary resignation or retirement, an employee is compensated for unused annual leave up to 10 days. Additionally, employees of the clerk of court's office are allowed 12 to 24 days sick leave each year depending on length of service, and may accumulate up to 30 days. Upon termination or retirement, employees are paid for unused sick leave at their current rate of pay.

At June 30, 2000, employees had accumulated and vested \$11,620 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 \$2,345 at June 30, 2000, are as follows:

Class of receivables:

Fees, charges, and commissions for services:

Court costs, fees, and charges	\$804
Fees for recording legal documents	1,289
Other fees, charges, etc.	252
	<hr/>
Total	<u>\$2,345</u>

WEST CARROLL PARISH CLERK OF COURT
 Oak Grove, Louisiana
 Notes to the Financial Statements (Continued)

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1998	\$105,074
Year Ended June 30, 1999:	
Additions	258
Deletions	NONE
Year Ended June 30, 2000:	
Additions	5,710
Deletions	NONE
Balance at June 30, 2000	<u><u>\$111,042</u></u>

4. PENSION PLAN

Substantially all employees of the West Carroll 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.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the West Carroll Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10 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 West Carroll 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 West Carroll Parish Clerk of Court's contributions to the System for the years ending June 30, 2000, 1999, and 1998, were \$15,508 \$12,898, and \$12,830, respectively, equal to the required contributions for each year.

WEST CARROLL PARISH CLERK OF COURT
 Oak Grove, Louisiana
 Notes to the Financial Statements (Continued)

5. CHANGES IN AGENCY FUND BALANCES

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

	Balance July 1, 1998	Additions	Reductions	Balance June 30, 1999
Advance Deposit Fund	\$83,788	\$178,964	(\$167,488)	\$95,264
Registry of Court Fund	59,043	35,855	(66,158)	28,740
Totals	<u>\$142,831</u>	<u>\$214,819</u>	<u>(\$233,646)</u>	<u>\$124,004</u>

	Balance July 1, 1999	Additions	Reductions	Balance June 30, 2000
Advance Deposit Fund	\$95,264	\$182,368	(\$163,155)	\$114,477
Registry of Court Fund	28,740	22,102	(6,360)	44,482
Non Support Fund	NONE	15,066	(14,527)	539
Totals	<u>\$124,004</u>	<u>\$219,536</u>	<u>(\$184,042)</u>	<u>\$159,498</u>

6. LITIGATION AND CLAIMS

The West Carroll Parish Clerk of Court is not involved in any lawsuits at June 30, 2000, nor is he aware of any unasserted claims.

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

The West Carroll 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 West Carroll Parish Police Jury. Additionally, the police jury expended funds for certain permanent records and the purchase and maintenance of equipment.

SUPPLEMENTAL INFORMATION SCHEDULES

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended June 30, 2000

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.

NON SUPPORT FUND

The Non Support Fund accounts for the collection and distribution of child support obligations and the assessment and remittance of a five per cent fee on the child support payments.

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 2000

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>NON SUPPORT FUND</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	\$114,426	\$44,482	\$539	\$159,447
Due from General Fund	51			51
TOTAL ASSETS	<u>\$114,477</u>	<u>\$44,482</u>	<u>\$539</u>	<u>\$159,498</u>
LIABILITIES				
Unsettled deposits due to others	<u>\$114,477</u>	<u>\$44,482</u>	<u>\$539</u>	<u>\$159,498</u>

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in
Unsettled Deposits Due to Others
For the Year Ended June 30, 2000

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	NON SUPPORT FUND	TOTAL
UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1999	<u>\$95,264</u>	<u>\$28,740</u>	NONE	<u>\$124,004</u>
ADDITIONS				
Deposits:				
Suits and successions	182,368	21,511		203,879
Support payments			15,066	15,066
Interest on investments		591		591
Total additions	<u>182,368</u>	<u>22,102</u>	<u>15,066</u>	<u>219,536</u>
Total	<u>277,632</u>	<u>50,842</u>	<u>15,066</u>	<u>343,540</u>
REDUCTIONS				
Clerk's costs (transferred to General Fund)	94,390		14,014	108,404
Settlements to litigants	37,419	6,360		43,779
Attorney, curator, and notary fees	1,340			1,340
Sheriff's fees	16,394		513	16,907
Judge's Supplemental & Comp Fund	5,936			5,936
Judicial Expense Fund	5,325			5,325
Other fees	2,351			2,351
Total reductions	<u>163,155</u>	<u>6,360</u>	<u>14,527</u>	<u>184,042</u>
UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 2000	<u><u>\$114,477</u></u>	<u><u>\$44,482</u></u>	<u><u>\$539</u></u>	<u><u>\$159,498</u></u>

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, 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
UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1998	<u>\$83,788</u>	<u>\$59,043</u>	<u>\$142,831</u>
ADDITIONS			
Deposits:			
Suits and successions	178,634	35,315	213,949
Interest on investments	330	540	870
Total additions	<u>178,964</u>	<u>35,855</u>	<u>214,819</u>
Total	<u>262,752</u>	<u>94,898</u>	<u>357,650</u>
REDUCTIONS			
Clerk's costs (transferred to General Fund)	95,790		95,790
Settlements to litigants	34,059		34,059
Attorney, curator, and notary fees	2,130		2,130
Sheriff's fees	19,814		19,814
Other reductions	15,695	66,158	81,853
Total reductions	<u>167,488</u>	<u>66,158</u>	<u>233,646</u>
UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 1999	<u>\$95,264</u>	<u>\$28,740</u>	<u>\$124,004</u>

**Independent Auditor's Report 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

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

I have audited the general purpose financial statements of the West Carroll Parish Clerk of Court as of and for the two years ended June 30, 2000 ended and have issued my report thereon dated December 21, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS


SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2000

This report is intended solely for the information and use of the West Carroll 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.


West Monroe, Louisiana
December 21, 2000

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

Schedule of Findings and Questioned Costs
For the Two Years Ended June 30, 2000

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of West Carroll Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of West Carroll 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 Structure.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

Summary Schedule of Prior Audit Findings
For the Two Years Ended June 30, 2000

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