

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

**General Purpose Financial Statements
As of and for the Year Ended
June 30, 2000
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. It is the property of the state and the entire contents of this report are to be made available to the public. This report is available for review and copying at the Rouge office of the Clerk of Court, or at any other appropriate, at the office of the parish clerk of court.

Release Date 1-10-01

**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, 2000
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		2
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	5
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	6
Notes to the Financial Statements		7
	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules - Fiduciary Fund Type - Agency Funds:		
Combining Balance Sheet	1	18
Combining Schedule of Changes in Unsettled Deposits Due to Others	2	19
Independent Auditor's Reports Required by <i>Government Auditing Standards</i>:		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		21
Schedule of Findings and Questioned Costs	3	23
Summary Schedule of Prior Audit Findings	4	24



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, 2000, 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, 2000, 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 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
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ACCOUNTANTS

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LINCOLN PARISH CLERK OF COURT
Ruston, Louisiana
Independent Auditor's Report
June 30, 2000

In accordance with *Government Auditing Standards*, I have also issued a report dated December 13, 2000, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana
December 13, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

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

Combined Balance Sheet, June 30, 2000

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	...ACCOUNT GROUPS... GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$361,583	\$626,495			\$988,078
Receivables	14,205	14,971			29,176
Due from Non Support fund	12,988				12,988
Due from Advance Deposit fund	185				185
Office furnishings and equipment			\$260,667		260,667
Amount to be provided for retirement of general long-term obligations				\$10,907	10,907
TOTAL ASSETS AND OTHER DEBITS	\$388,961	\$641,466	\$260,667	\$10,907	\$1,302,001
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$22,784	\$1,982			\$24,766
Payroll deductions payable	2,222				2,222
Due to General fund		13,173			13,173
Due to police jury	21,350				21,350
Unsettled deposits due to others		626,311			626,311
Compensated absences payable				\$10,907	10,907
Total Liabilities	46,356	641,466	NONE	10,907	698,729
Fund Equity:					
Investment in general fixed assets			\$260,667		260,667
Fund balance - unreserved - undesignated	342,605				342,605
Total Fund Equity	342,605	NONE	260,667	NONE	603,272
TOTAL LIABILITIES AND FUND EQUITY	\$388,961	\$641,466	\$260,667	\$10,907	\$1,302,001

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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Licenses and permits - marriage	\$5,500	\$5,262	(\$238)
Intergovernmental revenues:			
Clerks supplemental compensation	12,000	12,550	550
Grant from Supreme Court	8,038	8,038	
Fees, charges, and commissions for services:			
Court costs, fees, and charges	346,500	372,266	25,766
Fees for recording legal documents	200,000	208,174	8,174
Charges for certified copies	15,000	15,543	543
Charges for use of photocopier	26,000	26,968	968
Use of money and property - interest earnings	35,000	36,408	1,408
Total revenues	<u>648,038</u>	<u>685,209</u>	<u>37,171</u>
EXPENDITURES			
General government - judicial:			
Current:			
Personal services and related benefits	495,000	487,971	7,029
Operating services	166,000	171,497	(5,497)
Materials and supplies	17,000	16,509	491
Travel and other charges	34,000	34,038	(38)
Capital outlay	60,000	42,072	17,928
Intergovernmental		21,350	(21,350)
Total expenditures	<u>772,000</u>	<u>773,437</u>	<u>(1,437)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(123,962)	(88,228)	35,734
FUND BALANCE AT BEGINNING OF YEAR	<u>430,833</u>	<u>430,833</u>	
FUND BALANCE AT END OF YEAR	<u>\$306,871</u>	<u>\$342,605</u>	<u>\$35,734</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, 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 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:*

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

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 97 per cent of fixed assets are based on actual historical costs while the remaining 3 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, 2000, the clerk has cash and cash equivalents (book balances) totaling \$988,078 as follows:

Demand deposits	\$368,342
Petty cash	400
Time deposits	<u>619,336</u>
Total	<u><u>\$988,078</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, 2000, are secured as follows:

Bank balances	<u>\$1,057,549</u>
Federal deposit insurance	\$942,825
Pledged securities	<u>1,546,160</u>
Total	<u><u>\$2,488,985</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, 2000, employees had accumulated and vested \$10,907 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 receivables of \$29,176 June 30, 2000, are as follows:

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

<u>Class of receivables:</u>	<u>General Fund</u>	<u>Non Support Fund</u>	<u>Total</u>
Fees, charges, and commissions for services:			
Court costs, fees, and charges	\$8,077	\$14,971	\$23,048
Court attendance	4,720		4,720
Criminal fees	1,408		1,408
Total	<u>\$14,205</u>	<u>\$14,971</u>	<u>\$29,176</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 1999	\$218,595
Additions	42,072
Deletions	<u>NONE</u>
Balance at June 30, 2000	<u>\$260,667</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

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

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 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, 2000, 1999, and 1998, were \$35,318, \$31,560, and \$29,859, 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, 2000, was \$48,281. 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	Non Support Fund	Total
Balance at July 1, 1999	\$341,385	\$315,688	\$20	\$657,093
Additions	421,918	101,283	54,223	577,424
Deletions	(397,197)	(156,773)	(54,236)	(608,206)
Balance at June 30, 2000	<u>\$366,106</u>	<u>\$260,198</u>	<u>\$7</u>	<u>\$626,311</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, 1999	\$7,884
Additions	4,906
Reductions	(2,504)
Adjustments	<u>621</u>
Compensated absences payable at June 30, 2000	<u><u>\$10,907</u></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, 2000, 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, 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 funds which have been received from the Louisiana Department of Social Services after judgement has been rendered in court litigation. The funds are disbursed to the appropriate governing bodies and others.

LINCOLN PARISH CLERK OF COURT
Ruston, 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	\$366,291	\$260,198	\$6	\$626,495
Receivables			14,971	14,971
TOTAL ASSETS	<u><u>\$366,291</u></u>	<u><u>\$260,198</u></u>	<u><u>\$14,977</u></u>	<u><u>\$641,466</u></u>
LIABILITIES				
Accounts Payable			\$1,982	\$1,982
Due to General fund	\$185		12,988	13,173
Unsettled deposits due to others	366,106	\$260,198	7	626,311
TOTAL LIABILITIES	<u><u>\$366,291</u></u>	<u><u>\$260,198</u></u>	<u><u>\$14,977</u></u>	<u><u>\$641,466</u></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, 2000

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	NON SUPPORT FUND	TOTAL
UNSETTLED DEPOSITS AT JUNE 30, 1999	<u>\$341,385</u>	<u>\$315,688</u>	<u>\$20</u>	<u>\$657,093</u>
ADDITIONS				
Deposits - suits and successions	421,918	92,833	54,223	568,974
Interest earned on investments		8,450		8,450
Total additions	<u>421,918</u>	<u>101,283</u>	<u>54,223</u>	<u>577,424</u>
Total	<u>763,303</u>	<u>416,971</u>	<u>54,243</u>	<u>1,234,517</u>
REDUCTIONS				
Clerk's costs (transferred to General Fund)	213,946		48,101	262,047
Settlements to litigants	92,395	156,728		249,123
Appraiser, curators, and keepers	3,680			3,680
Stenographer's fees	9,318			9,318
Sheriff's fees	38,671		6,135	44,806
Other fees	5,190			5,190
Other reductions	33,997	45		34,042
Total reductions	<u>397,197</u>	<u>156,773</u>	<u>54,236</u>	<u>608,206</u>
UNSETTLED DEPOSITS AT June 30, 2000	<u><u>\$366,106</u></u>	<u><u>\$260,198</u></u>	<u><u>\$7</u></u>	<u><u>\$626,311</u></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

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, 2000 and have issued my report thereon dated December 13, 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 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.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

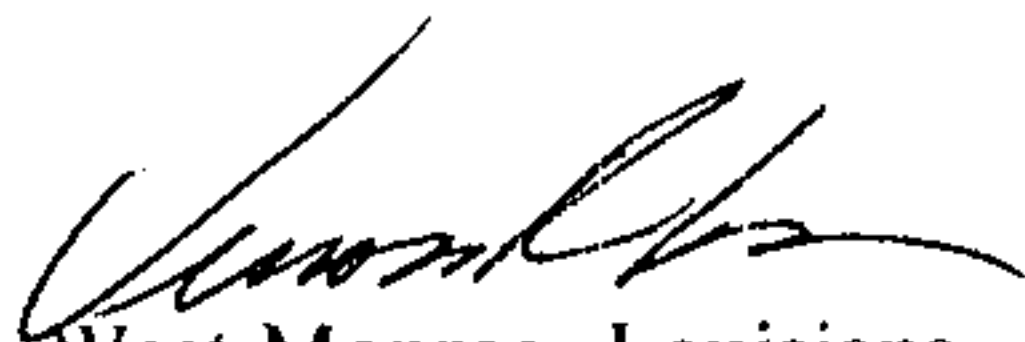
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PRACTICE LIMITED TO
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LINCOLN PARISH CLERK OF COURT
Ruston, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2000

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 'West Monroe', written in a cursive style.

West Monroe, Louisiana
December 13, 2000

Lincoln Parish Clerk of Court
Ruston, Louisiana

Schedule of Findings and Questioned Costs
For the Year 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 the Lincoln Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of the 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, 2000

There were no audit findings reported in the audit for the year ended June 30, 1999.