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INDEPENDENT AUDITOR'S REPORT

CALCASIEU PARISH CLERK OF COURT
LAKE CHARLES, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

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 2-14-01

Prepared by

McRight & Associates
Certified Public Accountants
Baton Rouge, Louisiana

INDEPENDENT AUDITOR'S REPORT

CALCASIEU PARISH CLERK OF COURT
LAKE CHARLES, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000

Prepared by

McRight & Associates
Certified Public Accountants
Baton Rouge, Louisiana

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INDEPENDENT AUDITOR'S REPORT

Honorable James R. Andrus
Calcasieu Parish Clerk of Court
Lake Charles, Louisiana

We have audited the general purpose financial statements of the Calcasieu Parish Clerk of Court, Lake Charles, Louisiana, a component unit of the Calcasieu Parish Police Jury, as of June 30, 2000 and for the year then ended. These general purpose financial statements are the responsibility of the Clerk. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Calcasieu Parish Clerk of Court, Lake Charles, Louisiana, as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Calcasieu Parish Clerk of Court, Lake Charles, Louisiana. Such information

has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 14, 2000, on our consideration of the Calcasieu Parish Clerk of Court's internal control structure and its compliance with laws and regulations.

McBride & Associates

Baton Rouge, Louisiana
December 14, 2000

CALCASIEU PARISH CLERK OF COURT
LAKE CHARLES, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
JUNE 30, 2000

A S S E T S

	Governmental Fund Type	Fiduciary Fund Type
	General Fund	Agency Funds
Cash (Note 5)	$1,766,122	$3,267,641
Investments, at cost (Note 4)	1,300,000	636,839
Accounts Receivable (Note 3)	87,573	-
Other Debits		
Equipment (Note 2)	-	-
Total Assets	$3,153,695	$3,904,480

L I A B I L I T I E S A N D F U N D E Q U I T Y

Liabilities:		
Accounts Payable	$ -	$ -
Unsettled Deposits (Note 6)	-	$3,904,480
Compensated Absences		
Total Liabilities	-	3,904,480
Fund Equity:		
Investment in General Fixed Assets	-	-
Fund Balance:		
Unreserved-Designated	$1,112,168	
Unreserved - Undesignated	2,041,527	-
Total Fund Equity	3,153,695	
Total Liabilities and Fund Equity	$3,153,695	$3,904,480

The accompanying notes are an integral part of this statement

Account Group		Total (Memorandum Only)
General Fixed Assets	General L-T Debt	2000
$ -	$ -	$5,033,763
-	-	1,936,839
-	-	87,573
	79,569	79,569
1,079,388		1,079,388
1,079,388	79,569	$8,217,132

$ -		-
-		$3,904,480
	79,569	79,569
-	79,569	$3,984,049
1,079,388		1,079,388
		1,112,168
		2,041,527
1,079,388		4,233,083
$1,079,388	79,569	$8,217,132

CALCASIEU PARISH CLERK OF COURT
LAKE CHARLES, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2000

REVENUES	2000
Licenses and Permits:	
Marriage Licenses	$ 58,674
Charge for Services:	
Recordings	1,152,308
Cancellations	165,328
Mortgage Certificates	46,262
Copies	331,800
Court Attendance	15,764
Suits & Successions	1,903,021
Drug Seizure	-
Criminal Fees	77,577
Election Fees	45,784
	3,737,844
Other Revenue:	
Interest	268,536
	268,536
Total Revenue	4,065,054

The accompanying notes are an integral part of this statement

CALCASIEU PARISH CLERK OF COURT
LAKE CHARLES, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE - GENERAL FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 2000

	2000
EXPENDITURES	
Current Operating:	
General:	
Salaries	
Clerk	99,559
Deputies	2,298,789
Payroll Taxes	21,784
Insurance Benefits	371,630
Retirement Benefits	259,530
Unemployment Benefits	1,462
Supplies	
Office	96,096
Auto	18,323
Uniforms	5,805
Dues & Subscriptions	30,559
Insurance Other	24,920
Postage	58,469
Telephone	33,630
Professional Services	126,961
Equipment Repairs & Maint.	262,704
UCC Fees	64,973
Election Expense	37,648
Expense Allowance	825
Travel	3,043
Marriage License	23,100
Fee Refunds	16,893
Capital Outlay	14,000
All Other	543
Total expenditures	$3,871,246
Excess of revenues over (under) expenditures	193,808
Fund balance at beginning of year	2,959,887
Fund balance at end of year	$3,153,695

The accompanying notes are an integral part of this statement

CALCASIEU PARISH CLERK OF COURT
LAKE CHARLES, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE - GENERAL FUND - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2000

	Actual	Budget	Favorable (Unfavor) Variance
REVENUES			
Operating Fees	$3,737,844	$3,689,512	$ 48,332
License & Permits	58,674	28,693	29,981
Interest Earnings	268,536	275,933	(7,397)
Other			
Total Revenue	4,065,054	3,994,138	70,916
EXPENDITURES			
Personal Services	3,052,754	2,972,185	(80,569)
Operating Supplies and Expenses	804,492	849,028	44,536
Capital Outlay	14,000	17,000	3,000
Total Expenditures	3,871,246	3,838,213	(33,033)
Excess of Revenues over (under) Expenditures	193,808	155,925	37,883
Fund Balance, Beginning	2,959,887	2,959,887	
Fund Balance, Ending	3,153,695	3,115,812	37,883

The accompanying notes are an integral part of this statement

CALCASIEU PARISH CLERK OF COURT
LAKE CHARLES, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and shall have other duties and powers provided by law. The Clerk of Court is elected for a term of four years.

1. Summary of Significant Accounting Policies

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Calcasieu Parish Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP)) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Calcasieu parish Police Jury is the financial reporting entity for Calcasieu 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 nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Calcasieu Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and

a. The ability of the police jury to impose its will on that organization and/or

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 of or significance of the relationship.

Because the police jury's financial statements would be misleading if data of the Clerk of Court is not included because of the nature or significance of the relationship, the clerk of court was determined to be a component unit of the Calcasieu parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liability that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and accounts 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.

Agency Funds

The Advance Deposit and Registry of Court Agency Funds 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.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the GAAP basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recorded in the period in which they are earned.

Expenditures

Expenditures are recorded in the period in which the goods or services are received.

E. BUDGET PRACTICES

The proposed budget for the year ending June 30, 2000 was made available for public inspection at the clerk's office on June 16, 1999. The proposed budget, prepared on the GAAP basis of accounting, was published in the official journal 15 days before the public hearing. The budget hearing was held at the clerk's office on June 16, 1999. The budget is legally adopted and amended, as necessary, by the clerk. Each year, when the next years budget is prepared the current budget is amended and published along with the proposed budget for the next year. All appropriations lapse at year end.

Formal budget integration is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. ENCUMBRANCES

The clerk of court does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the clerk of court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the clerk of court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however if the original maturities are 90 days or less, they are classified as cash equivalents.

H. INVENTORY

Inventories are considered immaterial and are recorded at cost and recognized as an expenditure when purchased.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General Fixed assets provided by the police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

J. COMPENSATED ABSENCES

All full-time employees of the clerk of court's office earn vacation leave at a rate of 2 to 5 weeks each year, depending upon their length of service. Vacation leave must be used in the year earned. Sick leave is earned at a rate of one to one and one-half days per month, depending upon their length of service. Sick leave may be accumulated, and employees are paid for up to 30 days of sick leave upon retirement.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current year expenditure in the General Fund when the leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific purpose.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

M. TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND INVESTMENTS

At June 30, 2000, the clerk of court has cash and cash equivalents (book balances) totaling $5,033,763 as follows:

Petty Cash	$ 775
Interest-bearing demand deposits	5,032,988
Money market accounts	-0-
Time deposits	
Total	$ 5,033,763

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2000, the clerk has $5,032,988 in deposits (collected bank balances). These deposits are secured from risk by $400,000 of federal deposit insurance and $5,000,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (FASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statue 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

3. INVESTMENTS

At June 30, 2000, the clerk of court holds investments totaling $1,936,839 as follows:

	Carrying Amount	Market Value
Certificate of Deposit	$1,936,839	$1,936,839
Total	$1,936,839	$1,936,839

These investments are stated on the balance sheet at cost. The investments are in the name of the clerk and are held at the clerk's office. Because the certificates of deposit are in the name of the clerk and are held by the clerk or the clerk's agent, they are considered insured and registered Category 1, in applying the credit risk of GASB Codification Section 150.164.

4. RECEIVABLES

The receivables of $87,573 at June 30, 2000, are as follows:

Class of Receivable	General Fund
Trade Receivable	$ 87,573
Total	$ 87,573

5. CHANGES IN GENERAL FIXED ASSETS

Changes in general fixed assets are summarized as follows:

	EQUIPMENT 2000
Balance - beginning	1,065,388
Additions	14,000
Deletions	
Balance - ending	1,079,388

6. PENSION PLAN

Plan Description. Substantially all employees of the Calcasieu Parish Clerk of court's office are members of the Louisiana Clerk of Court Retirement and Relief Fund System, a cost-sharing, multiple-employer defined 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 and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of credited service, not to exceed 100 per cent 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 and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225)293-1162.

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Calcasieu 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 of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Calcasieu Parish Clerk of Court are established and may be amended by state statue. 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 Calcasieu Parish Clerk of Courts contribution to the system for the years ending June 30, 2000, 1999 and 1998, were $259,530, $207,939 and $187,993, respectively, equal to the required contributions for each year.

7. POSTRETIREMENT BENEFITS

The Calcasieu Parish Clerk of Court provides certain continuing 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 portion) as an expenditure when the monthly premiums are paid.

8. COMPENSATED ABSENCES

At June 30, 2000, employees of the clerk of court have accumulated and vested $ 79,569 of employee leave benefits, computed in accordance with GASB Codification Section C60. This amount is recorded within the general long-term debt account group.

9. LEASES

At June 30, 2000, the clerk of court did not have capital leases. The Clerk of court leases an automobile and office equipment under operating leases that can be canceled by the clerk.

10. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Agency funds:				
Advance Deposit	$1,726,298	$3,858,695	$3,551,704	$2,033,289
Registry of Court	2,162,459	1,883,672	2,208,311	1,837,820
Battered Women & Adoption Funds	25,626	56,079	48,334	33,371
	$3,914,383	$5,798,446	$5,808,349	$3,904,480

11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions during the year:

	Compensated Absences
Long-term obligations payable at June 30, 2000	$ 79,569

12. EXCESS FUND BALANCE

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 2000, the unreserved-undesignated fund balance exceeded one-half of the current years revenues by $999,290.

13. RELATED-PARTY TRANSACTIONS

There were no related-party transactions for the year ended June 30, 2000.

14. LITIGATION AND CLAIMS

At June 30, 2000, the Calcasieu Parish Clerk of Court is not involved in litigation and is not aware of any claims against the clerk.

15. EXPENDITURES OF THE CLERK OF COURT NOT INCLUDED IN THE FINANCIAL STATEMENTS

The Calcasieu Parish Police Jury provided the office space and utilities for the Clerk of Court for the year ended June 30, 2000. Expenditures for these items are not reflected in the accompanying financial statements.

16. RISK MANAGEMENT

The clerk of court's office is exposed to the risk of loss from a variety of sources and has purchased commercial insurance policies to cover these types of losses. For the year ended June 30, 2000, none of the policies paid on any claims.

SUPPLEMENTARY INFORMATION

CALCASIEU PARISH CLERK OF COURT
LAKE CHARLES, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

There were no prior year audit finding to report on.

FINANCIAL STATEMENTS OF

INDIVIDUAL FUNDS

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund as provided by Louisiana Revised Statute 13:842 accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the court to be held until judgement has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

CALCASIEU PARISH CLERK OF COURT
LAKE CHARLES, LOUISIANA

COMBINING BALANCE SHEET - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2000

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	BATTERED WOMEN & ADOPTION FUND	TOTAL
ASSETS				
Cash and Equivalents	$1,621,241	$1,613,029	$33,371	$3,267,641
Investments, at cost	412,048	224,791		636,839
Total Assets	2,033,289	1,837,820	33,371	3,904,480
LIABILITIES				
Unsettled deposits	2,033,289	1,837,820	33,371	3,904,480

The accompanying notes are an integral part of this statement

CALCASIEU PARISH CLERK OF COURT
LAKE CHARLES, LOUISIANA

SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS
FOR THE YEAR ENDED JUNE 30, 2000

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	BATTERED WOMEN & ADOPTION FUND	TOTAL
UNSETTLED DEPOSIT AT BEGINNING OF YEAR	$1,726,298	$2,162,459	$25,626	$3,914,383
ADDITIONS				
Deposits:				
Suits & Successions	3,779,788		54,874	3,834,662
Judgments		1,837,090		1,837,090
Interest earnings on investments	78,907	46,582	1,205	126,694
Total	3,858,695	1,883,672	56,079	5,798,446
DEDUCTIONS:				
Clerk's costs	1,896,536		25,560	1,922,096
Settlements to litigants	557,408	2,208,311	2,316	2,768,035
Sheriff's fees	419,104		407	419,511
Other reductions	678,656		20,051	698,707
Total Reductions	3,551,704	2,208,311	48,334	5,808,349
UNSETTLED DEPOSITS AT END OF YEAR	$2,033,289	$1,837,820	$33,371	$3,904,480

The accompanying notes are an integral part of this statement

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the general purpose financial statements of the Calcasieu Parish Clerk of Court, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended June 30, 2000, and have issued our report thereon dated December 14, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Calcasieu Parish Clerk of Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Calcasieu Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be

detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weakness.

This report is intended for the information of the Clerk, management, and Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

McPratt & Associates

December 14, 2000