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**AVOYELLES PARISH CLERK OF COURT  
MARKSVILLE, LOUISIANA  
FINANCIAL REPORT  
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 09-06-00

**Ducote & Company**  
Certified Public Accountants  
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Marksville, LA 71351

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

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

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**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS**

The Honorable Samuel G. Couvillon  
Avoyelles Parish Clerk of Court  
Marksville, Louisiana

We have audited the accompanying general purpose financial statements of the Avoyelles Parish Clerk of Court as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the Avoyelles Parish Clerk of Court management. 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 Avoyelles 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.

In accordance with Government Auditing Standards, we have also issued a report dated August 9, 2000 on our consideration of the Clerk's internal control structure and a report dated August 9, 2000 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Avoyelles Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Ducote & Company*

**DUCOTE & COMPANY**

Marksville, Louisiana

August 9, 2000

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

The Honorable Samuel G. Couvillon  
Avoyelles Parish Clerk of Court  
Marksville, Louisiana

We have audited the general purpose financial statements of the Avoyelles Parish Clerk of Court as of and for the year ended June 30, 2000, and have issued our report thereon dated August 9, 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 Avoyelles 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 is required to be reported under Government Auditing Standards.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Avoyelles 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 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 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 weaknesses.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Ducote & Company*

**DUCOTE & COMPANY**

Marksville, Louisiana

August 9, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**ALL FUND TYPES AND ACCOUNT GROUPS**

**Combined Balance Sheet  
June 30, 2000**

	Governmental Fund General Fund	Fiduciary Funds Agency Funds	Account Group General Fixed Asset Group	Total (Memorandum Only)
<b>ASSETS</b>				
Cash and cash equivalents	\$64,490	\$199,642	\$0	\$264,132
Investments	490,000	495,000	0	985,000
Receivables	15,138	0	0	15,138
Due from other funds	0	0	0	0
Accrued interest receivable	7,780	0	0	7,780
Office furnishings & equip	0	0	451,455	451,455
<b>TOTAL ASSETS</b>	<b>\$577,408</b>	<b>\$694,642</b>	<b>\$451,455</b>	<b>\$1,723,504</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$12,092	\$0	\$0	\$12,092
Payroll deductions payable	11,715	0	0	11,715
Unclaimed property	2,819	8,485	0	11,304
Unsettled deposits	0	686,156	0	686,156
<b>TOTAL LIABILITIES</b>	<b>26,626</b>	<b>694,642</b>	<b>0</b>	<b>721,268</b>
<b>FUND EQUITY</b>				
Investment in general fixed assets	0	0	451,455	451,455
Fund balance				
Unreserved - designated	110,000	0	0	110,000
Unreserved - undesignated	440,782	0	0	440,782
<b>TOTAL FUND EQUITY</b>	<b>550,782</b>	<b>0</b>	<b>451,455</b>	<b>1,002,237</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$577,408</b>	<b>\$694,642</b>	<b>\$451,455</b>	<b>\$1,723,504</b>

The accompanying notes are an integral part of this financial statement.

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**GOVERNMENTAL FUND - GENERAL FUND**

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

	Budget	Actual	Variance- favorable (unfavorable)
<b>REVENUES</b>			
Licenses and permits	\$9,250	\$9,650	\$400
Fees, charges, and commissions for services:			
Court costs, fees, and charges	500,000	513,686	13,686
Fees for recording legal documents	275,000	263,589	(11,411)
Fees for certified copies of documents	25,000	21,816	(3,184)
Criminal search fees	250	2,870	2,620
Miscellaneous	500	16,621	16,121
Use of money and property:			
Interest earnings	50,000	56,898	6,898
	<b>860,000</b>	<b>885,129</b>	<b>25,129</b>
<b>EXPENDITURES</b>			
General government:			
Personal service and related benefit	475,000	514,777	(39,777)
Operating services	125,000	123,760	1,240
Materials and supplies	100,000	70,172	29,828
Travel and other charges	10,000	9,873	127
Capital outlay	350,000	343,898	6,102
	<b>1,060,000</b>	<b>1,062,480</b>	<b>(2,480)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(200,000)</b>	<b>(177,351)</b>	<b>22,649</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>728,133</b>	<b>728,133</b>	<b>0</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$528,133</b>	<b>\$550,782</b>	<b>\$22,649</b>

The accompanying notes are an integral part of this financial statement.

**NOTES TO FINANCIAL STATEMENTS**

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

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

**INTRODUCTION**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Avoyelles 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 Avoyelles Parish Police Jury is the financial reporting entity for Avoyelles 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 Statement No. 14 established criteria for determining which component units should be considered part of the Avoyelles 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 or significance of the relationship.

AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana

Notes to Financial Statements, (Continued)

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

**B. REPORTING ENTITY, (Continued)**

The Avoyelles Parish Police Jury, the financial reporting entity, has determined that the Avoyelles Parish Clerk of Court is not a component unit of the Avoyelles Parish Police Jury. The accompanying financial statements, therefore, 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 that 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 liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the clerk of court are classified into two categories; governmental (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.

AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana

Notes to Financial Statements, (Continued)

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

**D. BASIS OF ACCOUNTING**

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

**Revenues**

Revenues are recognized when they become measurable and available as current assets.

**Expenditures**

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

**E. BUDGET PRACTICES**

The proposed budget for the 2000 fiscal year was made available for public inspection at the clerk's office on May 27, 1999. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 19 days prior to the public hearing. The budget hearing was held at the clerk's office on June 21, 1999. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year-end.

Formal budget integration (within the accounting records) 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. 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 the United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Notes to Financial Statements, (Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

**G. 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 parish 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 stated at historical cost.

**H. COMPENSATED ABSENCES**

The clerk of court has the following policy relating to vacation and sick leave: Employees of the clerk's office earn two weeks of vacation leave each year. Vacation leave must be used in the year earned. Employees are allowed seven days of sick leave each year. Sick leave is noncumulative.

There are no accumulated or vested vacation and sick leave benefits which require accrual to conform with generally accepted accounting principles.

**I. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due. There were no long-term obligations outstanding at June 30, 2000.

**J. FUND EQUITY**

**Reserves**

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

**Designated Fund Balances**

Designated fund balances represent tentative plans for future use of financial resources. At June 30, 2000 the clerk of court had designated \$110,000 for planned capital expenditures.

**K. 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.

**AVOUELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Notes to Financial Statements, (Continued)**

**2. CASH AND CASH EQUIVALENTS**

At June 30, 2000, the clerk of court has cash and cash equivalents (book balances) totaling \$264,132 as follows:

Petty cash	\$ 50
Demand deposits	108,397
Interest bearing demand deposits	116,789
Other	<u>38,896</u>
 Total	 <u>\$264,132</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 pledge 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 \$1,312,654 in deposits (collected bank balances, including certificates of deposit as referenced in footnote 3). These deposits are secured from risk by \$1,135,763 of federal deposit insurance and \$176,891 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, 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 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 \$985,000 as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Certificates of Deposits	<u>\$985,000</u>	<u>\$985,000</u>
 Total	 <u>\$985,000</u>	 <u>\$985,000</u>

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 are in the name of the clerk and are held by the clerk or the clerk's agent, the certificates are considered insured and registered, Category 3, in applying the credit risk of GASB Codification Section 150.164.

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Notes to Financial Statements, (Continued)**

**4. RECEIVABLES**

Receivables in the general fund totaled \$15,138 at June 30, 2000 detailed as follows:

Accounts Receivable	
Current	\$ 8,474
Over 30 days	1,043
Over 60 days	464
Over 90 days	<u>5,157</u>
Total Receivables	<u>\$ 15,138</u>

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

Balance June 30, 1999	\$ 438,837
Fiscal 1998-99:	
Additions	12,618
Deletions	<u>-</u>
Balance June 30, 1999	<u>\$ 451,455</u>

**6. 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	\$563,681	\$ 953,632	\$ 947,946	\$569,367
Registry of Court	<u>181,334</u>	<u>75,570</u>	<u>140,113</u>	<u>116,791</u>
Total	<u>\$745,015</u>	<u>\$1,029,202</u>	<u>\$1,088,059</u>	<u>\$686,158</u>

**7. PENSION PLAN**

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

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Notes to Financial Statements, (Continued)**

**7. PENSION PLAN, (Continued)**

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 is the employee's average salary 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 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 (504) 293-1162.

**Funding Policy.** Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Avoyelles Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.00 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 Avoyelles 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 Avoyelles Parish Clerk of Court's contributions to the System for the years ending June 30, 2000, 1999, and 1998 were \$45,690, \$41,778, and \$37,161, respectively, equal to the required contributions for each year.

**8. OTHER POSTEMPLOYMENT BENEFITS**

The Avoyelles 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 of premiums) as an expenditure when the monthly premiums are due. The cost of providing these benefits for the 2 retirees is not separable from the cost of providing benefits for the 14 active employees.

**9. 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, there was no amount due the parish treasurer as the General Fund's fund balance at June 30, 2000 did not exceed one-half of the revenues of the General Fund for the last year of the clerk's four-year term of office.

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Notes to Financial Statements, (Concluded)**

**10. LITIGATION**

At June 30, 2000, the Avoyelles Parish Clerk of Court was not involved in any litigation and legal counsel is not aware of any unasserted claims.

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

Certain operating expenditures of the clerk's office are paid by the parish police jury are not included in the accompanying financial statements. These expenditures are summarized as follows:

Recording	\$ 44
Property/General liability insurance	1,107
Microfilm	<u>8,140</u>
 Total	 <u>\$ 9,291</u>

**SUPPLEMENTARY INFORMATION**

## **COMBINING FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS**

### **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 cost 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 had been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**FIDUCIARY FUNDS - AGENCY FUNDS**

**Combining Balance Sheet  
June 30, 2000**

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$82,852	\$116,789	\$199,642
Investments	495,000	0	495,000
<b>TOTAL ASSETS</b>	<u>\$577,852</u>	<u>\$116,789</u>	<u>\$694,642</u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Unclaimed property	\$8,485	\$0	\$8,485
Unsettled deposits	569,367	116,789	686,156
<b>TOTAL LIABILITIES</b>	<u>\$577,852</u>	<u>\$116,789</u>	<u>\$694,642</u>

**AVOUELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**FIDUCIARY FUNDS - AGENCY FUND**

**Combining Schedule of Changes in Unsettled Balances  
For the Year Ended June 30, 2000**

	Advance Deposit Fund	Registry of Court Fund	Total
<b>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</b>	\$563,681	\$181,334	\$745,015
<b>Additions</b>			
<b>Deposits</b>			
Suits and Successions	953,632	0	953,632
Judgements	0	70,401	70,401
Interest earnings on investments	0	5,169	5,169
<b>Total Additions</b>	<u>953,632</u>	<u>75,570</u>	<u>1,029,201</u>
<b>Reductions</b>			
Clerk's costs (transferred to General Fund)	486,684	0	486,684
Settlements to litigants	298,327	137,918	436,244
Attorney, curator, and notary	8,470	0	8,470
Judge's fees	28,666	0	28,666
Witnesses, appraisers, etc	12,247	0	12,247
Sheriff's fees	79,717	0	79,717
Other reductions	33,837	2,196	36,033
<b>Total Reductions</b>	<u>947,946</u>	<u>140,113</u>	<u>1,088,060</u>
<b>UNSETTLED DEPOSITS AT END OF YEAR</b>	<u>\$569,367</u>	<u>\$116,791</u>	<u>\$686,156</u>

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Schedule of Findings and Questioned Costs**

**Section I- Internal Control and Compliance Material to the Financial Statements:**

None

**Section II – Management Letter:**

None

**AVOUELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Schedule of Prior Audit Findings  
For The Year Ended June 30, 2000**

<b><u>Finding Ref No.</u></b>	<b><u>Fiscal Year Finding Initially Occured</u></b>	<b><u>Description of Finding</u></b>	<b><u>Corrective Action Taken</u></b>	<b><u>Planned Corrective Action / Partial Action Taken</u></b>
<b>Section I- Internal Control and Compliance Material to the Financial Statements</b>				
99-01	6/30/99	Bid Law Requirements	Yes	Management was careful to consider gross purchase amounts in determining whether the public bid law requirements were applicable.