EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS

JUNE 30, 2000 AND 1999

RECEIVED

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Release Date 1-3-01

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE TWO YEARS ENDED JUNE 30, 2000
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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GENERAL PURPOSE FINANCIAL STATEMENTS

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 30
BAKER, LOUISIANA 70704-0030

(504) 775-4982

INDEPENDENT AUDITOR'S REPORT

October 27, 2000

The Honorable Mrs. Debbie D. Hudnall,
East Feliciana Parish Clerk of Court
P. O. Box 595
Clinton, Louisiana 70722

We have audited the accompanying general purpose financial statements of the East Feliciana Parish Clerk of Court, component unit of East Feliciana Parish, as of and for the years ended June 30, 2000 and 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the East Feliciana Parish Clerk of Court's 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 component unit 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 East Feliciana Parish Clerk of Court as of June 30, 2000 and 1999, and the results of its operations for the years 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 and schedule of changes in unsettled deposits 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 East Feliciana 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 27, 2000, on our consideration of the East Feliciana Parish Clerk of Court's internal control structure over financial reporting and a report dated October 27, 2000, on its compliance with certain provisions of laws, regulations, contracts and grants.

John D. Butler & Co

John D. Butler & Company
A Professional Accounting Corporation

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES & ACCOUNT GROUPS
JUNE 30, 2000

	Gov't Funds	Fiduciary Funds	Account Groups	Totals (Memorandum Only)	
ASSETS	General Fund	Agency Funds	General Fixed Assets	2000	1999
Cash & cash equivalents	$ 231,173.05	$ 525,241.95	$ .00	$ 756,415.00	$ 1,329,292.98
Receivables, net	9,792.00	.00	.00	9,792.00	11,034.00
Due from other funds	8,459.19	.00	.00	8,459.19	7,003.06
Fixed assets	.00	.00	273,634.51	273,634.51	243,721.94
TOTAL ASSETS	249,424.24	525,241.95	273,634.51	1,048,300.70	1,591,051.98
LIABILITIES & FUND EQUITY					
Liabilities:					
Accounts payable	12,419.81	.00	.00	12,419.81	1,317.60
Payroll deductions payable	13,269.91	.00	.00	13,269.91	1,366.97
Due to other funds	.00	8,459.19	.00	8,459.19	7,003.06
Due to other gov't agencies	2,004.50	.00	.00	2,004.50	1,918.50
Unsettled deposits	.00	516,782.76	.00	516,782.76	1,079,563.96
Compensated absences payable	3,360.02	.00	.00	3,360.02	5,061.56
Total Liabilities	31,054.24	525,241.95	.00	556,296.19	1,096,231.65
Fund Equity:					
Investment in General Fixed Assets	.00	.00	273,634.51	273,634.51	243,721.94
Fund balance - unreserved & undesignated	218,370.00	.00	.00	218,370.00	251,098.39
Total Equity	218,370.00	.00	273,634.51	492,004.51	494,820.33
TOTAL LIABILITIES & FUND EQUITY	249,424.24	525,241.95	273,634.51	1,048,300.70	1,591,051.98

The accompanying notes are an integral part of this statement.

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEARS ENDED JUNE 30, 2000 AND 1999

	2000	1999
REVENUES		
Licenses and permits	$ 1,994.50	$ 2,265.66
Fees, charges & commissions for services:		
Court costs, fees and charges	269,065.61	261,149.47
Fees for recording legal documents	102,970.00	104,709.00
Fees for certified copies of documents	49,142.00	45,136.10
Interest earnings	30,568.25	27,009.25
Other revenues	14,730.00	13,500.00
Total Revenues	468,470.36	453,769.48
EXPENDITURES		
General Government:		
Personal services & related benefits	309,660.49	260,127.12
Operating services	42,537.79	45,462.14
Materials & supplies	87,902.75	65,031.80
Travel & other charges	15,440.95	15,073.85
Capital outlay	45,656.77	8,994.31
Total Expenditures	501,198.75	394,689.22
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(32,728.39)	59,080.26
FUND BALANCE, BEGINNING	251,098.39	192,018.13
FUND BALANCE, ENDING	218,370.00	251,098.39

The accompany notes are an integral part of this statement.

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Licenses and permits	$ 2,160	$ 1,995	$ (165)
Fees, charges & commissions for services:			
Court costs, fees & charges	264,980	269,066	4,086
Fees for recording legal documents	106,800	102,970	(3,830)
Fees for certified copies	48,000	49,142	1,142
Interest earnings	30,000	30,568	568
Other revenues	14,160	14,730	570
Total Revenues	466,100	468,471	2,371
EXPENDITURES			
General Government:			
Personal services & related benefits	312,464	309,660	2,804
Operating services	44,740	42,538	2,202
Materials & supplies	93,800	87,903	5,897
Travel & other charges	15,180	15,441	(261)
Capital outlay	45,600	45,657	(57)
Total Expenditures	511,784	501,199	10,585
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(45,684)	(32,728)	12,956
FUND BALANCE, BEGINNING	251,098	251,098	-0-
FUND BALANCE, ENDING	205,414	218,370	12,956

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
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JUNE 30, 2000

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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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practice of the Clerk of Court conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:517 and to the guides set forth in the *Louisiana Municipal Audit and Accounting Guide*, and to the industry audit guide, *Audits of State and Local Governmental Units.*

The following is a summary of certain significant accounting policies:

Basis of Presentation: The accompanying financial statements of the 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.

Financing Reporting Entity: As the governing authority of the parish, for reporting purposes, the East Feliciana Parish Policy Jury is the financial reporting entity for East Feliciana 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 East Feliciana 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; and

3. *Organizations for which the reporting entity's 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's financial statements would be misleading if data of the organization 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 East Feliciana 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.

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 and fiduciary. These funds are described as follows:

Governmental Funds: Governmental funds account for all or most of the Clerk of Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term obligations. Governmental funds include:

1. 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 all financial resources except those required to be accounted for in other funds.

Fiduciary Funds: These fund types are used to account for assets held in trust for third-party individuals, private organizations and/or other governmental units/funds. Fiduciary funds include:

1. Agency Funds - The Advance Deposit and Registry of Court Agency Funds account for assets held as an agent for others, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Accounting/Measurement Focus: Basis of accounting determines when revenues and expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are reported using a flow of current financial resources measurement focus and the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues - Major revenues consist of court costs, fees, charges for recording legal documents and charges for certified copies of documents. Revenues are recognized when they become measurable and available as net current assets.

Expenditures - Major expenditures consist of salaries, computer rentals, office supplies, insurance and travel expenses. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Budget and Budgetary Accounting: The proposed budget for the June 30, 1999 and 2000, fiscal years was made available for public inspection at the Clerk of Court's office on June 4, 1998 and June 14, 1999. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal at least ten days before the public hearing. The budget hearing was held at the Clerk of Court's office on June 4, 1998 and June 14, 1999. The budget is legally adopted and amended, as necessary, by the Clerk of Court. 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.

Cash And Cash Equivalents: 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. Investments are stated at cost.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fixed Assets: 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 recorded within the General Fixed Assets Account Group. No depreciation has been provided on general fixes assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

Compensated Absences: The Clerk of Court has the following policy relating to vacation and sick leave:

Vacation leave - Employees receive ten (10) days vacation leave each year on the anniversary of their employment. Vacation leave is non-cumulative beyond the year in which it is earned. If an employee terminates at the end of the year, the employee will be paid for unused vacation leave earned.

Sick leave - Employees receive ten (10) days sick leave each year. Sick leave is non-cumulative, but employees are paid for unused sick leave at the end of the year at their regular salary rate. Sick leave is not paid upon termination.

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 leave is actually earned.

Long-Term Obligations: At June 30, 2000 and 1999, the Clerk of Court had no long-term debt.

Fund Equity: Fund equity consists of the following:

Investment in General Fixed Assets
This represents the actual inventory of capital assets on hand at year end.

Fund Balance - Reserved
These resources are segregated because their use is earmarked for a specific purpose or they are not appropriable for expenditure in the current period.

Fund Balance - Unreserved
This category represents that portion of equity not legally segregated for a specific future use. It can be subdivided into designated or undesignated. Designated fund balances indicate tentative plans for a future use of certain financial resources. Undesignated fund balances are available for future appropriation.

Comparative Data: Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Clerk of Court's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

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.

NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS

At June 30, 2000, the Clerk of Court had cash and cash equivalents and investments (book balances) totaling $ 243,485.74 as follows:

	General	Reg. Of Court	Adv. Deposit	Total
Petty cash	$ 50.00	$ .00	$ .00	$ 50.00
Demand deposit	22,363.88	.00	.00	22,363.88
Interest-bearing demand deposits	7,193.55	164,055.21	30,128.05	201,376.81
Money market accounts	201,277.63	.00	241,058.69	442,336.32
Time deposits	287.99	.00	90,000.00	90,287.99
Total	231,173.05	164,055.21	361,186.74	756,415.00

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 had $ 767,042.96 in deposits (collected bank balances). These deposits are secured from risk by $300,000 of federal deposit insurance and $954,732.02 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.

NOTE 3 - RECEIVABLES

The following is a summary of receivables at June 30, 2000:

Class of Receivable	General Fund
Accounts	$ 9,792.00
Intergovernmental	8,459.19
Total	$ 18,251.19

NOTE 4 - FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 7-01-99	Additions	Deletions	Balance 6-30-00
Equipment	$ 243,721.94	$ 45,656.77	$ 15,744.20	$ 273,634.51

NOTE 5 - PENSION PLAN

Substantially all employees of the East Feliciana Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and 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 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 Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.50 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 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 evaluation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk of Court's contributions to the system for the years ending June 30, 2000, 1999, and 1998, were $22,548.35, 19,521.21 and 18,608.34, respectively, equal to the required contributions for each year.

NOTE 6 - OTHER POSTEMPLOYMENT BENEFITS

The Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Clerk of Court'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 clerks portion of the premiums) as an expenditure when the monthly premiums are due. Currently, there are no retirees participating in this program.

NOTE 7 - ACCOUNTS AND OTHER PAYABLES

The following is a summary of payables at June 30, 2000:

	General Fund	Agency Funds	Total
Accounts	$ 25,689.72	$ .00	$ 25,689.72
Compensated absences	3,360.02	.00	3,360.02
Unsettled deposits	.00	516,782.76	516,782.76
Intergovernmental	2,004.50	8,459.19	10,463.69
Total	31,054.24	525,241.95	556,296.19

NOTE 8 - COMPENSATED ABSENCES

At June 30, 2000 and 1999 employees of the Clerk of Court had accumulated and vested $ 3,360.02 and $ 5,061.56, respectively, of employee leave benefits, computed in accordance with GASB Codification Section C60. As a result of the Clerk of Court's leave policy, this entire amount is recorded within the General Fund as a current liability.

NOTE 9 - LEASES

The minimum annual commitments under this noncancellable operating lease is as follows:

Fiscal Year	Amount
2001	29,808.00
2002	29,808.00
2002	18,902.00
Total	78,518.00

NOTE 10 - CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits @ 7/01/99	Additions	Reductions	Unsettled Deposits @ 6/30/00
Agency Funds:				
Advance Deposit	$ 333,447.90	$ 311,537.86	$ 283,799.02	$ 361,186.74
Registry of Court	746,116.06	94,239.77	684,759.81	155,596.02
Total	1,079,563.96	405,777.63	968,558.83	516,782.76

NOTE 11 - 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 that portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk of Court's last year of his/her term of office. There was no amount due to 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 of Court's four year term of office.

NOTE 12 - RELATED PARTY TRANSACTIONS

There were no related party transactions that came to our attention during our audit.

NOTE 13 - LITIGATION AND CLAIMS

There was no litigation that came to our attention that would require disclosure in the accompanying financial statements.

NOTE 14 - EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the Clerk of Court's office are paid by the Police Jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

	2000	1999
Rent	$ 18,000.00	$ 16,700.00
Repairs & maintenance	3,417.69	3,262.67
Utilities	9,974.87	11,237.08
Improvements	.00	11,887.64
Total	31,392.56	43,087.39

NOTE 15 - SUBSEQUENT EVENTS

There were no subsequent events that came to our attention that would materially impact the accompanying financial statements.

SUPPLEMENTAL INFORMATION

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 30
BAKER, LOUISIANA 70704-0030

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

October 27, 2000

The Honorable Debbie D. Hudnall,
East Feliciana Parish Clerk of Court
P. O. Box 595
Clinton, Louisiana 70722

We have audited the general purpose financial statements of the East Feliciana Parish Clerk of Court, a component unit of East Feliciana Parish, as of and for the years ended June 30, 2000 and 1999, and have issued our report thereon dated October 27, 2000.

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.

The management of the East Feliciana Parish Clerk of Court, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also,

projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the East Feliciana Parish Clerk of Court, for the years ended June 30, 2000 and 1999, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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 structure and its operation that we consider to be material weaknesses as defined above.

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

John D. Butler & Co.

John D. Butler & Company
A Professional Accounting Corporation

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

October 27, 2000

The Honorable Debbie D. Hudnall,
East Feliciana Clerk of Court
P. O. Box 595
Clinton, Louisiana 70722

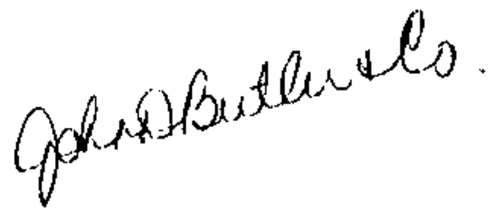
We have audited the general purpose financial statements of the East Feliciana Parish Clerk of Court, a component unit of East Feliciana Parish, as of and for the years ended June 30, 2000 and 1999, and have issued our report thereon dated October 27, 2000.

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.

Compliance with laws, regulations, contracts and grants applicable to the East Feliciana Parish Clerk of Court, is the responsibility of the East Feliciana Parish Clerk of Court's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the East Feliciana Parish Clerk of Court's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under *Government Auditing Standards.*

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



John D. Butler & Company
A Professional Accounting Corporation

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

AGENCY FUNDS
JUNE 30, 2000

There are currently two agency funds maintained by the East Feliciana Parish Clerk of Court. They are as follows:

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.

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

COMBINING BALANCE SHEET
AGENCY FUNDS
JUNE 30, 2000

	Advance Deposit Fund	Registry Of Court Fund	Total
ASSETS			
Cash & cash equivalents	$ 361,186.74	$ 164,055.21	$ 525,241.95
TOTAL ASSETS	361,186.74	164,055.21	525,241.95
LIABILITIES & FUND EQUITY			
Liabilities:			
Due to general fund	8,459.19	.00	8,459.19
Unsettled deposits	352,727.55	164,055.21	516,782.76
Total Liabilities	361,186.74	164,055.21	525,241.95
Fund Equity	.00	.00	.00
TOTAL LIABILITIES & FUND EQUITY	361,186.74	164,055.21	525,241.95

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS
AGENCY FUNDS
YEAR ENDED JUNE 30, 2000

	Advance Deposit Fund	Registry Of Court Fund	Total
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	$ 333,447.90	$ 746,116.06	$ 1,079,563.96
ADDITIONS			
Deposits:			
Interest earned	2,074.45	17,581.52	19,655.97
Suits & successions	309,463.41	76,658.25	386,121.66
Total Deposits	311,537.86	94,239.77	405,777.63
REDUCTIONS			
Clerk's costs (transferred to to general fund)	202,180.12	.00	202,180.12
Settlements to litigants	2,119.91	676,300.62	678,420.53
Attorney, curator & notary fees	3,623.85	.00	3,623.85
Witnesses, appraisers, etc.	25.00	.00	25.00
Stenographer's fees	585.00	.00	585.00
Sheriff's fees	26,499.30	.00	26,499.30
Other reductions	57,225.03	.00	57,225.03
Total Reductions	292,258.21	676,300.62	968,558.83
UNSETTLED DEPOSITS AT END OF YEAR	352,727.55	164,055.21	516,782.76

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
SCHEDULE OF REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS
YEARS ENDED JUNE 30, 2000 AND 1999

	2000	1999
Personal Services and Related Benefits		
Group insurance	$ 29,573.53	$ 22,136.24
Retirement contributions and deferred comp	45,338.10	19,521.21
Salary - deputies	146,350.43	141,850.90
Salary - clerk	78,600.00	67,149.96
Salary - wages-other	1,892.53	1,148.59
State compensation	6,315.00	6,744.00
Taxes - payroll	1,590.90	1,576.22
Total Personal Services and Related Benefits	309,660.49	260,127.12
Operating Services		
Advertising	977.91	374.80
Automotive operating expense	1,139.25	2,134.82
Auto repairs	318.43	144.18
Books & publications	671.41	838.19
Memberships	2,389.70	2,449.00
Insurance - workmen's compensation	2,265.53	817.05
Insurance - errors & omissions	2,894.00	2,894.00
Insurance - other	3,218.40	3,906.64
Professional fees	3,856.00	8,446.90
Rent - car	5,044.61	4,757.95
Repairs & maintenance	10,492.50	9,844.03
Telephone	9,270.05	8,854.58
Total Operating Services	42,537.79	45,462.14
Materials & Supplies		
Data processing	32,301.80	22,738.50
Office supplies	10,857.77	12,407.05
Postage & box rent	5,244.00	5,034.16
Printing	2,688.50	3,699.65
Rent - computer	12,485.00	9,659.00
Rent - other equipment	22,225.11	9,818.79
Miscellaneous expense	2,100.57	1,674.65
Total Materials & Supplies	87,902.75	65,031.80
Travel & Other Charges		
Conventions & seminars	1,572.89	2,711.20
Lodging & meals	6,188.06	5,827.69
Statutory expense	7,680.00	6,534.96
Total Travel & Other Charges	15,440.95	15,073.85
Capital Outlay		
Office furniture & equipment	45,656.77	8,994.31
TOTAL EXPENDITURES	501,198.75	394,689.22

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED JUNE 30, 2000 AND 1999

We have audited the financial statements of the East Feliciana Parish Clerk of Court as of and for the years ended June 30, 2000 and 1999, and have issued our report thereon dated October 27, 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. Our audit of the financial statements as of June 30, 2000 and 1999, resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control	Material Weakness	◘ No
	Reportable Condition	◘ No
Compliance	Compliance Material to F/S	◘ No

A. Federal Awards

N/A

Section II Financial Statement Findings

None.

Section III Federal Award Findings and Questioned Costs

N/A

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

MANAGEMENT'S CORRECTIVE ACTION PLAN
YEARS ENDED JUNE 30, 2000 AND 1999

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

N/A

Section II **Internal Control and Compliance Material to Federal Awards**

N/A

Section III **Management Letter**

N/A

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
YEARS ENDED JUNE 30, 2000 AND 1999

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

N/A

Section II **Internal Control and Compliance Material to Federal Awards**

N/A

Section III **Management Letter**

N/A