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

**General Purpose Financial Statements  
With Independent Auditors' Report  
As of and for the Two Years Ended  
June 30, 2002  
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11/20/02

**LITTLE & ASSOCIATES**  
**CERTIFIED PUBLIC ACCOUNTANTS**

WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana

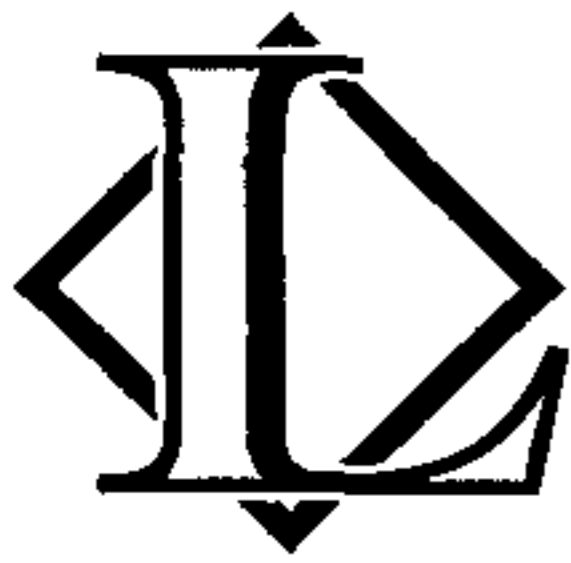
General Purpose Financial Statements  
With Independent Auditors' Report  
As of and for the Two Years Ended June 30, 2002  
With Supplemental Information Schedules

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**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
JAMES C. BOND, CPA  
CHARLES R. MARCHBANKS, JR., CPA

**Independent Auditors' Report**

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

We have audited the general purpose financial statements of the West Carroll Parish Clerk of Court, a component unit of the West Carroll Parish Police Jury, as of June 30, 2002, and for each of the years in the two year period. These general purpose financial statements are the responsibility of the management of the West Carroll Parish Clerk of Court. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. 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 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 West Carroll Parish Clerk of Court as of June 30, 2002, and the results of its operations for each of the years in the two year period then ended in conformity with U.S. 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 supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the West Carroll Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana  
Independent Auditors' Report,  
June 30, 2002

In accordance with *Government Auditing Standards*, we have also issued a report dated August 30, 2002, on our consideration of the West Carroll Parish Clerk of Court's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



Monroe, Louisiana  
August 30, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

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

Combined Balance Sheet, June 30, 2002

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE- AGENCY FUNDS	LONG-TERM OBLIGATIONS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDU M ONLY)
<b>ASSETS</b>					
Cash and cash equivalents	\$113,835	\$139,551			\$253,386
Receivables	6,057				6,057
Due from Non Support	4,059				4,059
Due from General Fund		797			797
Office furnishings and equipment				\$105,994	105,994
Amount to be provided for retirement of long-term obligations			\$13,458		13,458
<b>TOTAL ASSETS</b>	<b>\$123,951</b>	<b>\$140,348</b>	<b>\$13,458</b>	<b>\$105,994</b>	<b>\$383,751</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$4,850				\$4,850
Payroll deducts payable	3,745				3,745
Due to Advance Deposit fund	797	\$4,059			4,856
Due to General fund					
Unsettled deposits due to others		136,289			136,289
Compensated absences payable			\$13,458		13,458
Total Liabilities	9,392	140,348	13,458	NONE	163,198
Fund Equity:					
Investment in general fixed assets				\$105,994	105,994
Fund balance - unreserved - undesignated	114,559				114,559
Total Fund Equity	114,559	NONE	NONE	105,994	220,553
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$123,951</b>	<b>\$140,348</b>	<b>\$13,458</b>	<b>\$105,994</b>	<b>\$383,751</b>

The accompanying notes are an integral part of this statement.

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

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance - Budget  
(GAAP Basis) and Actual  
For the Year Ended June 30, 2002

	.....GENERAL FUND.....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Licenses and permits - marriage	\$400	\$823	\$423
Intergovernmental revenues - state grant - Clerk's Supplemental	14,900	14,900	
Fees, charges, and commissions for services:			
Court costs, fees, and charges	139,413	146,153	6,740
Fees for recording legal documents	90,000	100,677	10,677
Charges for copies	11,800	12,447	647
Other	1,510	1,478	(32)
Use of money and property	5,100	6,187	1,087
Total revenues	<u>263,123</u>	<u>282,665</u>	<u>19,542</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Current:			
Personal services and related benefits	200,000	192,389	7,611
Operating services	25,000	27,296	(2,296)
Materials and supplies	5,000	4,470	530
Travel and other charges	25,000	13,970	11,030
Capital outlay		460	(460)
Total expenditures	<u>255,000</u>	<u>238,585</u>	<u>16,415</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	8,123	44,080	35,957
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>70,479</u>	<u>70,479</u>	NONE
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$78,602</u>	<u>\$114,559</u>	<u>\$35,957</u>

The accompanying notes are an integral part of this statement.



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

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance - Budget  
(GAAP Basis) and Actual  
For the Year Ended June 30, 2001

	.....GENERAL FUND.....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Licenses and permits - marriage	\$500	\$1,110	\$610
Intergovernmental revenues - state grants:			
Clerk's Supplemental Compensation Fund	15,500	15,532	32
Grant from State Supreme Court			
Fees, charges, and commissions for services:			
Court costs, fees, and charges	129,200	136,258	7,058
Fees for recording legal documents	62,000	65,839	3,839
Charges for copies	10,800	12,579	1,779
Other	1,550	1,068	(482)
Use of money and property	5,000	7,399	2,399
Total revenues	<u>224,550</u>	<u>239,785</u>	<u>15,235</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Current:			
Personal services and related benefits	185,460	187,568	(2,108)
Operating services	27,000	25,437	1,563
Materials and supplies	4,400	4,492	(92)
Travel and other charges	22,000	21,702	298
Total expenditures	<u>238,860</u>	<u>239,199</u>	<u>(339)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(14,310)	586	14,896
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>69,893</u>	<u>69,893</u>	<u>NONE</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$55,583</u>	<u>\$70,479</u>	<u>\$14,896</u>

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana

Notes to the Financial Statements  
As of and For the Two Years Ended June 30, 2002

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the West Carroll Parish Police Jury is the financial reporting entity for West Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

*Because the police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides funds for equipment and furniture of the clerk of court's office, the clerk of court was determined to be a component unit of the West Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court*

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

and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**B. FUND ACCOUNTING**

The clerk of court uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk of court are described as follows:

**Governmental Fund Type -  
General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and is used to account for the operations of the clerk of court's office. The various fees and charges due to the clerk of court's office are accounted for in this fund. General operating expenditures are paid from this fund.

**Fiduciary Fund Type -  
Agency Fund**

The Advance Deposit, Registry of Court, and Non Support agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. FIXED ASSETS AND LONG-TERM DEBT**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. Fixed assets are based on actual historical costs. No depreciation has been provided on general fixed assets.

Long-term obligations (compensated absences) expected to be financed from the General Fund are accounted for in the general long-term obligations account group rather than in the General Fund. Long-term obligations are recognized as current expenditures when they are actually paid.

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

**Expenditures**

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

**E. BUDGET PRACTICES**

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

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts. There was one budget amendment during the year.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The clerk may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 2002, the clerk has cash and cash equivalents (book balances) totaling \$253,386 as follows:

Demand deposits	\$145,886
Time deposits	<u>107,500</u>
Total	<u>\$253,386</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balance) at June 30, 2002, are secured as follows:

Bank balances	<u>\$255,305</u>
Federal deposit insurance	<u>\$257,746</u>
Pledged securities	<u>141,221</u>
Total	<u>\$398,967</u>

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

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the clerk, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk that the fiscal agent has failed to pay deposited funds upon demand.

**G. ANNUAL AND SICK LEAVE**

Employees of the clerk of court's office are allowed 5 to 20 days annual leave each year, depending on length of service, and are allowed to accrue unused annual leave. Upon voluntary resignation or retirement, an employee is compensated for unused annual leave. Additionally, employees of the clerk of court's office are allowed 12 to 24 days sick leave each year depending on length of service, and may accumulate up to 30 days. Upon termination or retirement, employees are paid for unused sick leave at their current rate of pay.

At June 30, 2002, employees had accumulated and vested \$13,458 in sick leave and annual benefits, which is included in general long-term obligations in the accompanying financial statements. The cost of leave privileges is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued sick leave and annual leave upon separation of employment.

**II. TOTAL COLUMN ON THE  
BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. RECEIVABLES**

The General Fund receivables of \$6,057 at June 30, 2002, are as follows:

Class of receivables:

Fees, charges, and commissions for services:

Court costs, fees, and charges

\$2,118

Fees for recording legal documents

3,939

Total

\$6,057

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

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 2000	\$111,042
Year Ended June 30, 2001:	
Additions	NONE
Deletions	(3,211)
Year Ended June 30, 2002:	
Additions	460
Deletions	<u>(2,297)</u>
Balance at June 30, 2002	<u>\$105,994</u>

**4. PENSION PLAN**

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

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service rendered on or before June 30, 1999, and 3.33 per cent of their final-average salary for each year of credited service rendered on or after July 1, 1999, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

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

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the West Carroll Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the West Carroll Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Carroll Parish Clerk of Court's contributions to the System for the years ending June 30, 2002, 2001, and 2000, were \$13,080, \$15,178, and \$15,508, respectively, equal to the required contributions for each year.

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

**5. CHANGES IN AGENCY FUND BALANCES**

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

	Balance July 1, 2000	Additions	Reductions	Balance June 30, 2001
Advance Deposit Fund	\$114,477	\$196,570	(\$195,188)	\$115,859
Registry of Court Fund	44,482	1,296	(21,309)	24,469
Non Support Fund	539	13,200	(13,034)	705
Totals	<u>\$159,498</u>	<u>\$211,066</u>	<u>(\$229,531)</u>	<u>\$141,033</u>

	Balance July 1, 2001	Additions	Reductions	Balance June 30, 2002
Advance Deposit Fund	\$115,859	\$167,626	(\$149,762)	\$133,723
Registry of Court Fund	24,469	40	(22,068)	2,441
Non Support Fund	705	25,568	(22,089)	4,184
Totals	<u>\$141,033</u>	<u>\$193,234</u>	<u>(\$193,919)</u>	<u>\$140,348</u>

**6. LITIGATION AND CLAIMS**

The West Carroll Parish Clerk of Court is not involved in any lawsuits at June 30, 2002, nor is he aware of any unasserted claims.

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

The West Carroll Parish Clerk of Court's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the West Carroll Parish Police Jury. Additionally, the police jury expended funds for certain permanent records and the purchase and maintenance of equipment.



**SUPPLEMENTAL INFORMATION SCHEDULES**

WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Two Years Ended June 30, 2002

FIDUCIARY FUND TYPE - AGENCY FUNDS

**ADVANCE DEPOSIT FUND**

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

**REGISTRY OF COURT FUND**

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

**NON SUPPORT FUND**

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

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

Combining Balance Sheet, June 30, 2002

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>NON SUPPORT FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$132,926	\$2,441	\$4,184	\$139,551
Due from General Fund	797			797
<b>TOTAL ASSETS</b>	<u>\$133,723</u>	<u>\$2,441</u>	<u>\$4,184</u>	<u>\$140,348</u>
<b>LIABILITIES</b>				
Due to General Fund			\$4,059	\$4,059
Unsettled deposits due to others	\$133,723	\$2,441	125	136,289
<b>TOTAL LIABILITIES</b>	<u>\$133,723</u>	<u>\$2,441</u>	<u>\$4,184</u>	<u>\$140,348</u>

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

Combining Schedule of Changes in  
Unsettled Deposits Due to Others  
For the Year Ended June 30, 2002

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>NON SUPPORT FUND</u>	<u>TOTAL</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 2001</b>	<u>\$115,859</u>	<u>\$24,469</u>	<u>\$705</u>	<u>\$141,033</u>
<b>ADDITIONS</b>				
Deposits:				
Suits and successions	167,626			167,626
Support payments			25,568	25,568
Interest on investments		40		40
Total additions	<u>167,626</u>	<u>40</u>	<u>25,568</u>	<u>193,234</u>
Total	<u>283,485</u>	<u>24,509</u>	<u>26,273</u>	<u>334,267</u>
<b>REDUCTIONS</b>				
Clerk's costs (transferred to General Fund)	95,299	6	21,059	116,364
Settlements to litigants	16,349	22,062		38,411
Attorney, curator, and notary fees	2,659			2,659
Sheriff's fees	22,142		1,030	23,172
Judge's Supplemental & Comp Fund	5,814			5,814
Judicial Expense Fund	5,010			5,010
Other fees	2,489			2,489
Total reductions	<u>149,762</u>	<u>22,068</u>	<u>22,089</u>	<u>193,919</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 2002</b>	<u><u>\$133,723</u></u>	<u><u>\$2,441</u></u>	<u><u>\$4,184</u></u>	<u><u>\$140,348</u></u>

## Schedule 3

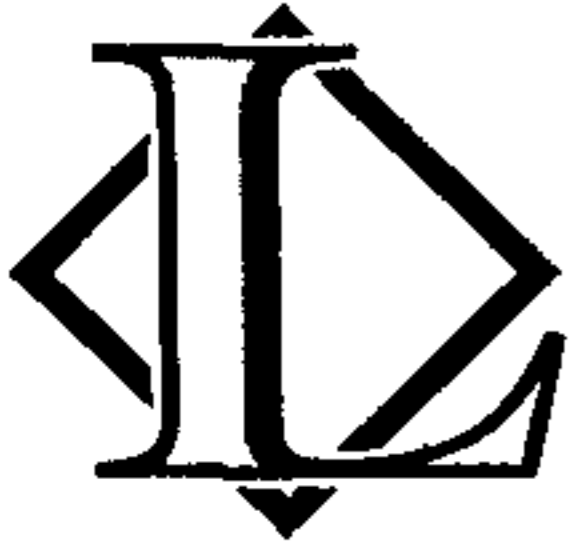
WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in  
Unsettled Deposits Due to Others  
For the Year Ended June 30, 2001

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>NON SUPPORT FUND</u>	<u>TOTAL</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 2000</b>	<u>\$114,477</u>	<u>\$44,482</u>	<u>\$539</u>	<u>\$159,498</u>
<b>ADDITIONS</b>				
Deposits:				
Suits and successions	196,570	852		197,422
Support payments			13,200	13,200
Interest on investments		444		444
Total additions	<u>196,570</u>	<u>1,296</u>	<u>13,200</u>	<u>211,066</u>
Total	<u>311,047</u>	<u>45,778</u>	<u>13,739</u>	<u>370,564</u>
<b>REDUCTIONS</b>				
Clerk's costs (transferred to General Fund)	97,659	36	12,499	110,194
Settlements to litigants	56,844	21,273		78,117
Attorney, curator, and notary fees	2,350			2,350
Sheriff's fees	19,349		535	19,884
Judge's Supplemental & Comp Fund	6,543			6,543
Judicial Expense Fund	5,895			5,895
Other fees	6,548			6,548
Total reductions	<u>195,188</u>	<u>21,309</u>	<u>13,034</u>	<u>229,531</u>
<b>UNSETTLED DEPOSITS DUE TO OTHERS, JUNE 30, 2001</b>	<u>\$115,859</u>	<u>\$24,469</u>	<u>\$705</u>	<u>\$141,033</u>

**Independent Auditors' Report Required  
by *Government Auditing Standards***

The following independent auditors' report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA

JAMES C. BOND, CPA

CHARLES R. MARCHBANKS, JR., CPA

**Independent Auditors' Report on Compliance and  
Internal Control Over Financial Reporting**

WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana

We have audited the general purpose financial statements of the West Carroll Parish Clerk of Court as of and for the two years ended June 30, 2002 ended and have issued our report thereon dated August 30, 2002. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the West Carroll Parish Clerk of Court's financial statements are free of material misstatement, 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 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*. However we noted another matter involving compliance that we have reported to the management of the West Carroll Parish Clerk of Court, in a separate letter dated August 30, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the West Carroll 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 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 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.

WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana  
Independent Auditors' Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 2002

This report is intended solely for the information and use of the West Carroll Parish Clerk of Court, management of the clerk's office, and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties.



Monroe, Louisiana  
August 30, 2002



WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana

Schedule of Findings and Questioned Costs  
For the Two Years Ended June 30, 2002

**A. SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of West Carroll Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of West Carroll Parish Clerk of Court were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control.

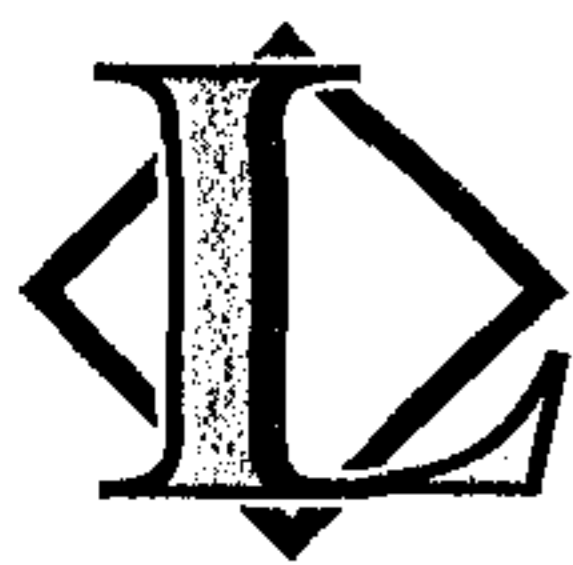
**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana

Summary Schedule of Prior Audit Findings  
For the Two Years Ended June 30, 2002

There were no audit findings reported in the audit for the two years ended June 30, 2000.



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
JAMES C. BOND, CPA  
CHARLES R. MARCHBANKS, JR., CPA

**MANAGEMENT LETTER**

West Carroll Clerk of Court  
P.O. Box 1078  
Oak Grove, LA 71263

During the course of our audit of the financial statements of the West Carroll Clerk of Court for the two years ended June 30, 2002, we noted a certain matter which, while not appropriate for inclusion in the various reports accompanying the financial statements, should be conveyed to management.

In discussion with management, we discovered that the clerk does not normally forward a copy of the annual financial statements to the police jury . According to state law, the clerk is required to provide the police jury with a copy of the annual financial statements by October 10 of each year. Since the Clerk has been in office, a compilation or an audit of the financial statements has been performed, as required by L.R.S. 24:513. The clerk has maintained a copy of these financial statements on file in the clerk's office, and they are available for public inspection. In the future, we recommend that the clerk deliver, or cause to be delivered, a copy of the report to the police jury office.

Should you have any questions, please feel free to call us.

Little & Associates  
September 4, 2002

CLERK OF COURT



WEST CARROLL PARISH

*Kay S. Bolding*  
Fifth Judicial District  
P. O. Drawer 1078 - Oak Grove, Louisiana 71263

Deputy Clerks  
Robyn Creech  
Alice Holliman  
Karen Jones

September 5, 2002

318-428-3281  
318-428-2369  
Fax: 318-428-9896

Little & Associates  
Certified Public Accountants  
805 North 31st St.  
Monroe, LA 71211

In Re: Management Letter

In response to your management letter of September 4, 2002, I would like you to know that I have already responded by hand delivering to the Police Jury the financial statement prepared by Mr. McGuffee, my C.P.A., for the year ending June 2002 and kept for my records a signed in receipt copy. I will continue to do this each year in the future. All audits and financial statements are and have always been filed here in this office and are open to the public, the copies of which have been supplied to the Police Jury by myself and the former Clerk, Mr. Marvin Oldham. They may not have always been prior to October 10 of each year, but, certainly will be in the future. There was no intention to keep these records from anyone and when asked they were provided. I have no reason to withhold any information on finances from anyone, there were certainly no funds due to anyone as your audit will show.

Respectfully submitted,

*Kay S. Bolding*  
Kay S. Bolding, Clerk of Court