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

**General Purpose Financial Statements**  
**As of and for the Year Ended**  
**June 30, 2003**  
**With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. The report is available for public inspection in the fiscal groups office of the Legislative Research and, where appropriate, at the office of the parish clerk of court.  
Release Date 1/8/03

LINCOLN PARISH CLERK OF COURT  
Baton, Louisiana

General Purpose Financial Statements  
As of and for the Year ended  
June 30, 2002  
With Supplemental Information Schedules

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**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

NEW ORLEANS OFFICE  
JAMES E. BERRY, CPA  
CORREIA B. BRUNSON, JR., CPA

**Independent Auditors' Report**

**LINCOLN PARISH CLERK OF COURT**  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Lincoln Parish Clerk of Court, a component unit of the Lincoln Parish Police Jury, as of June 30, 2002, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Lincoln Parish Clerk of Courts' 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 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 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 present fairly, in all material respects, the financial position of the Lincoln Parish Clerk of Court, as of June 30, 2002, and the results of its operations for the year 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 Lincoln Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

LINCOLN PARISH CLERK OF COURT

Baton Rouge, Louisiana

Independent Auditors' Report

June 30, 2002

In accordance with Government Auditing Standards, we have also issued a report dated December 4, 2002, on the Lincoln Parish Clerk of Courts' compliance with laws, regulations and contracts, and our consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.



Monroe, Louisiana

December 4, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**LINCOLN PARISH CLERKS OF COURT**  
Baton Rouge, Louisiana

**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, June 30, 2002

	COMBINED FUND TYPE - GENERAL FUND	PROPERTY FUND TYPE - POLICE	ACCOUNT GROUPS GENERAL FUND	ACCOUNT GROUPS SPECIAL LEGISLATION ADMINISTRATIVE	TOTAL ADMINISTRATIVE GROUPS
<b>ASSETS AND OTHER DEBITS</b>					
Cash and cash equivalents	900,188	971,402			1,871,590
Receivables	30,740	4,479			35,219
Due From Non Support Fund					500
Due From Employees of the Court					200,249
Other Receivables and equivalents	500		520,249		520,749
Amounts to be provided for retirement of general long-term obligations				55,185	55,185
	<u>931,428</u>	<u>975,881</u>	<u>520,249</u>	<u>55,185</u>	<u>1,482,743</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>					
	<u>931,428</u>	<u>975,881</u>	<u>520,249</u>	<u>55,185</u>	<u>1,482,743</u>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities					
Accounts payable	514,719	654			515,373
By all institutions payable	400				400
Due to General Fund		500			500
Due to Clerk of Court		3,723			3,723
Unaffiliated deposits due to others		798,889			798,889
Comprehensives advances payable				55,185	55,185
Total Liabilities	<u>515,119</u>	<u>852,866</u>	<u>598,834</u>	<u>55,185</u>	<u>1,027,004</u>
Fund Equity:					
Investment in general fund assets			520,249		520,249
Fund balance - unreserved - non-designated	416,309				416,309
Total Fund Equity	<u>416,309</u>	<u>598,834</u>	<u>520,249</u>	<u>59,834</u>	<u>1,635,226</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>					
	<u>931,428</u>	<u>975,881</u>	<u>520,249</u>	<u>55,185</u>	<u>1,482,743</u>

The accompanying notes are an integral part of this statement.

## Statement B

**LINCOLN PARISH CLERK OF COURT**  
**Baton Rouge, Louisiana**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Licenses and permits - startings	\$5,500	\$5,191	(309)
Intergovernmental revenues:			
Clerks supplemental compensation	13,900	14,900	1,000
Fees, charges, and commissions for services:			
Court costs, fees, and charges	468,305	502,767	34,462
Fees for recording legal documents	448,000	443,919	(4,081)
Charges for certified copies	38,000	38,425	425
Charges for use of photocopier	37,000	37,102	102
Use of money and property - interest earnings	28,000	28,200	200
Total revenues	<u>1,012,185</u>	<u>1,081,528</u>	<u>69,343</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Current:			
Personal services and related benefits	390,000	365,716	24,284
Operating services	180,000	186,950	(6,950)
Materials and supplies	15,500	14,380	1,120
Travel and other charges	40,000	39,995	505
Capital Outlay		<u>2,587</u>	<u>(2,587)</u>
Total expenditures	<u>745,500</u>	<u>799,638</u>	<u>(54,138)</u>
<b>EXCESS (Deficiency) Of REVENUES OVER EXPENDITURES</b>	<b>266,685</b>	<b>281,890</b>	<b>15,205</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>382,865</u>	<u>475,789</u>	<u>92,924</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>649,570</u>	<u>757,679</u>	<u>108,109</u>

The accompanying notes are an integral part of this statement.

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

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

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. REPORTING ENTITY**

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

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

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or;
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.



## LINCOLN PARISH CLERK OF COURT

Ruston, Louisiana

### Notes to the Financial Statements (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the clerk's office is located, the clerk was determined to be a component unit of the Lincoln Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

## B. FUND ACCOUNTING

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

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

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

## LINCOLN PARISH CLERK OF COURT

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

### Governmental Fund Type - General Fund

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

### Proprietary Fund Type - Agency Funds

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 OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are recorded in the general fixed assets account group. Approximately 97 per cent of fixed assets are based on actual historical costs while the remaining 3 per cent are valued at estimated historical costs based on the actual costs of like items. No depreciation has been provided on general fixed assets.

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

## D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for

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

these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

**Revenues**

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

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

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

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

**Expenditures**

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

**E. BUDGET PRACTICES**

A proposed budget, prepared on the modified accrual basis, is published in the official journal at least ten days prior to a public hearing. The public hearing is held at the clerk's office during the month of June for comments from taxpayers. The proposed budget is then legally adopted by the clerk and amended during the year as necessary. Budgets are established and controlled by the clerk at the object level of expenditure.

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

Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

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

At June 30, 2002, the clerk has cash and cash equivalents (bank balances) totaling \$1,514,590 as follows:

Demand deposits	\$912,690
Petty cash	400
Time deposits	<u>600,500</u>
Total	<u>\$1,514,590</u>

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

Bank balances	<u>\$1,538,627</u>
Federal deposit insurance	\$1,037,500
Pledged securities	<u>1,175,267</u>
Total	<u>\$2,161,087</u>

## LINCOLN PARISH CLERK OF COURT

Baton Rouge, 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 2) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the clerk's name.

### G. VACATION AND SICK LEAVE

All employees of the clerk of courts' office earn from two to three weeks of vacation leave each year, depending on length of service. All employees of the clerk's office earn five days of sick leave annually. Vacation leave must be used during the year earned. Sick leave may be accumulated up to a maximum of thirty days. Upon termination of employment, employees are paid for accumulated sick leave at their current rate of pay.

At June 30, 2002, employees had accumulated and vested \$7,185 in sick leave benefits, which is included in general long-term obligations in the accompanying financial statements. The cost of leave privileges is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued sick leave upon separation of employment.

### H. TOTAL COLUMN ON THE BALANCE SHEET

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

### I. RECEIVABLES

The receivables of \$38,224 June 30, 2002, are as follows:

**LINCOLN PARISH CLERK OF COURT**

Baton, Louisiana

Notes to the Financial Statements (Continued)

Class of receivables	General	Non	Total
	Fund	Support	
Fees, charges, and commissions for services:			
Court costs, fees, and charges	\$21,848	\$4,479	\$26,327
Court attendance	9,660		9,660
Criminal fees	2,327		2,327
Total	<u>\$33,745</u>	<u>\$4,479</u>	<u>\$38,224</u>

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance at July 1, 2001	\$200,607
Additions	2,987
Deletions	<u>(78,589)</u>
Balance at June 30, 2002	<u>\$224,905</u>

**4. PENSION PLAN**

Substantially all employees of the Lincoln 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.

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

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the

## LINCOLN PARISH CLERK OF COURT

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

Louisiana Clerks of Court Retirement and Relief Fund, 11745 Brickstone Avenue, Suite R1, Baton Rouge, Louisiana 70806, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 10.0 percent of their annual covered salary and the Lincoln Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Lincoln Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Lincoln Parish Clerk of Courts' contributions to the System for the years ending June 30, 2002, 2003, and 2000, were \$37,844, \$36,028, and \$35,318, respectively, equal to the required contributions for each year.

### 8. POST RETIREMENT BENEFITS

The Lincoln Parish Clerk of Court provides certain health care and life insurance benefits for retired employees. Substantially all of the clerks' 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' cost of premiums) as an expenditure when the premiums are due. The clerks' costs for the year ended June 30, 2002, was \$60,181. Of that amount, \$41,299 was for retiree benefits.

### 6. CHANGES IN AGENCY FUND BALANCES

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

	Advance Deposit Fund	Registry of Court Fund	Non Support Fund	Total
Balance at July 1, 2001	\$408,911	\$385,053	\$8	\$794,972
Additions	639,903	127,919	47,796	815,618
Deletions	(661,372)	(344,887)	(47,791)	(954,050)
Balance at June 30, 2002	\$407,442	\$309,187	\$11	\$716,640

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

7. CHANGES IN COMPENSATED  
ABSENCES PAYABLE

Compensated absences payable at July 1, 2001	\$7,668
Additions	5,404
Reductions	(6,675)
Adjustments	<u>711</u>
Compensated absences payable at June 30, 2002	<u>\$7,168</u>

The adjustments to compensated absences are for the change in hourly rates from the beginning of the fiscal period to the end.

8. LITIGATION AND CLAIMS

The Lincoln Parish Clerk of Court is not involved in any litigation at June 30, 2002, nor is she aware of any unasserted claims.

9. EXPENDITURES OF THE CLERK OF COURT  
PAID BY THE PARISH POLICE JURY

The Lincoln Parish Clerk of Courts' office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Lincoln Parish Police Jury.



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**SUPPLEMENTAL INFORMATION SCHEDULES**

LINCOLN PARISH CLERK OF COURT  
Baton, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year ended June 30, 2000

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**ADVANCE DEPOSIT FUND**

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

**REGISTRY OF COURT FUND**

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

**NON SUPPORT FUND**

The Non Support Fund accounts for funds which have been received from the Louisiana Department of Social Services after judgment has been rendered in court litigation. The funds are disbursed to the appropriate governing bodies and others.

LINCOLN PARISH CLERK OF COURT  
Baton Rouge, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 2000

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	NON SUPPORT FUND	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$437,482	\$268,828		\$706,310
Receivables			\$4,479	4,479
<b>TOTAL ASSETS</b>	<u>\$437,482</u>	<u>\$268,828</u>	<u>\$4,479</u>	<u>\$711,881</u>
<b>LIABILITIES</b>				
Accounts Payable			\$749	\$749
Due to General Fund		\$550	1,723	4,256
Unsettled deposits due to others	\$437,482	268,387	11	706,880
<b>TOTAL LIABILITIES</b>	<u>\$437,482</u>	<u>\$268,828</u>	<u>\$4,479</u>	<u>\$711,881</u>

LINCOLN PARISH CLERK OF COURT  
Baton Rouge, Louisiana  
FIDUCIARY FUND-TYPE - AGENCY FUNDS

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

	ADVANCE DEPOSIT FUND	REGISTER OF COURT FUND	NON SUPPORT FUND	TOTAL
<b>UNSETTLED DEPOSITS AT JUNE 30, 2001</b>	<u>\$488,911</u>	<u>\$385,055</u>	<u>36</u>	<u>\$874,002</u>
<b>ADDITIONS</b>				
Deposits - suits and successions	639,965	122,145	47,798	809,908
Interest earned on investments		5,734		5,734
Total additions	<u>639,965</u>	<u>127,879</u>	<u>47,798</u>	<u>815,642</u>
Total	<u>1,128,876</u>	<u>512,934</u>	<u>47,834</u>	<u>1,689,644</u>
<b>REDUCTIONS</b>				
Clerk's fees (transferred to General Fund)	320,883		41,159	362,042
Settlements to litigants	165,458	171,896		337,354
Appraiser, auction, and keepers	7,896			7,896
Stenographers' fees	7,015			7,015
Sheriff's fees	65,596		6,812	72,408
Other fees	5,364			5,364
Other reductions	89,232	71,681		160,913
Total reductions	<u>611,332</u>	<u>243,577</u>	<u>47,971</u>	<u>902,880</u>
<b>UNSETTLED DEPOSITS AT June 30, 2002</b>	<u>\$517,544</u>	<u>\$269,357</u>	<u>\$11</u>	<u>\$786,912</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

WILL FERRIERE, CPA  
JAMES C. KING, CPA  
DANIEL R. MARSHBURN, JR., CPA

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

**LINCOLN PARISH CLERK OF COURT**  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Lincoln Parish Clerk of Court as of and for the year ended June 30, 2002 and have issued our report thereon dated December 4, 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 Lincoln Parish Clerk of Courts' 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*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Lincoln Parish Clerk of Courts' 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.

LINCOLN PARISH CLERK OF COURT  
Baton, Louisiana  
Independent Auditors' Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 2003

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

*L. Scott Austin*

Monroe, Louisiana  
December 4, 2003

Lincoln Parish Clerk of Court  
Baton Rouge, Louisiana

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

**A. SUMMARY OF AUDIT RESULTS**

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

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None



Lincoln Parish Clerk of Court  
Baton Rouge, Louisiana

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

There were no audit findings reported in the audit for the year ended June 30, 2001.