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

**AUDIT REPORT**

**FOR THE YEARS ENDED  
JUNE 30, 1998 and 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 4/10/98

**PREPARED BY:**

**JOHN M. GATHINGS**  
Certified Public Accountant  
Oak Grove, Louisiana 71263

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

**General Purpose Financial Statements**  
**As of and For the Year Ended June 30, 1998**  
**With Supplemental Information Schedule**

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WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana

General Purpose Financial Statements  
As of and For the Year Ended June 30, 1998  
With Supplemental Information Schedule

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WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana

TRANSMITTAL LETTER  
ANNUAL GENERAL PURPOSE FINANCIAL STATEMENTS

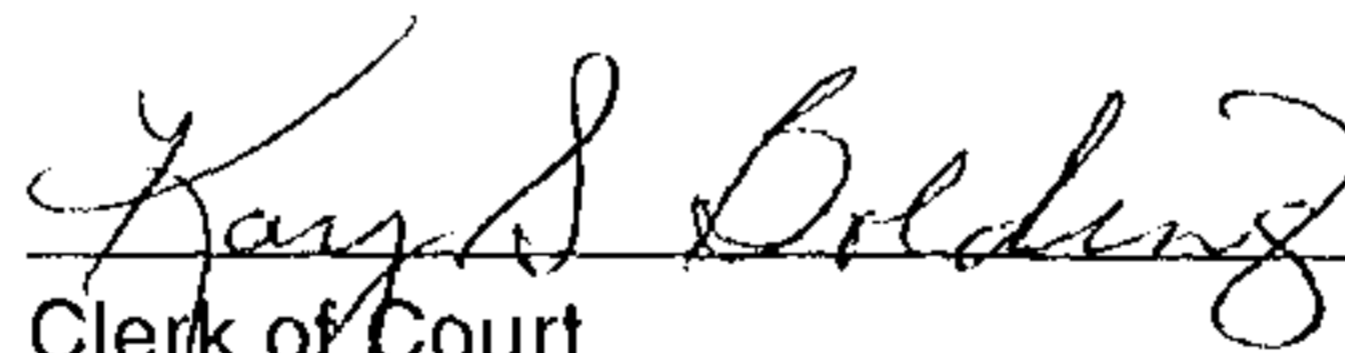
December 28, 1998

Office of the Legislative Auditor  
Attention: Ms. Dorothy Milner  
Post Office Box 94397  
1600 North Third Street  
Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the West Carroll Parish Clerk of Court for the period ended June 30, 1998. The report includes all funds under the control and oversight of the clerk of court. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
Clerk of Court

Enclosure

WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana

ANNUAL GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998  
WITH SUPPLEMENTAL INFORMATION SCHEDULES

Required by R.S. 24:514 to be filed with the  
Office of the Legislative Auditor within 90  
days after the close of the fiscal year.

AFFIDAVIT

Personally came and appeared before the undersigned authority,  
Kay Bolding, West Carroll Parish Clerk of Court, who, duly sworn,  
deposes and says, that the financial statements herewith given  
present fairly the financial position of the West Carroll Parish Clerk  
of Court, as of June 30, 1998, and the results of operations for the  
year June 30, 1998, in accordance with generally accepted  
accounting principles, applied on a basis consistent with that of the  
preceding year.

Sworn to and subscribed before me, this 30<sup>th</sup> day of December,

1998.

W. Carlo [Signature]  
NOTARY PUBLIC

Clerk of Court Kay Bolding  
Address P.O. Box 1078  
Oak Grove, LA 71283  
Phone No. 318/428-3281

**JOHN M. GATHINGS**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**Hwy. 2 East – OAK GROVE, LOUISIANA 71263**

318/428-3549

P.O. Box 1088

West Carroll Parish Clerk of Court  
Kay Bolding, Clerk  
P. O. Box 1078  
Oak Grove, Louisiana 71263

**INDEPENDENT AUDITOR'S REPORT**

Ms. Bolding:

I have audited the accompanying general-purpose financial statements of the West Carroll Parish Clerk of Court as of and for the years ended June 30, 1998 and June 30, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Clerk. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

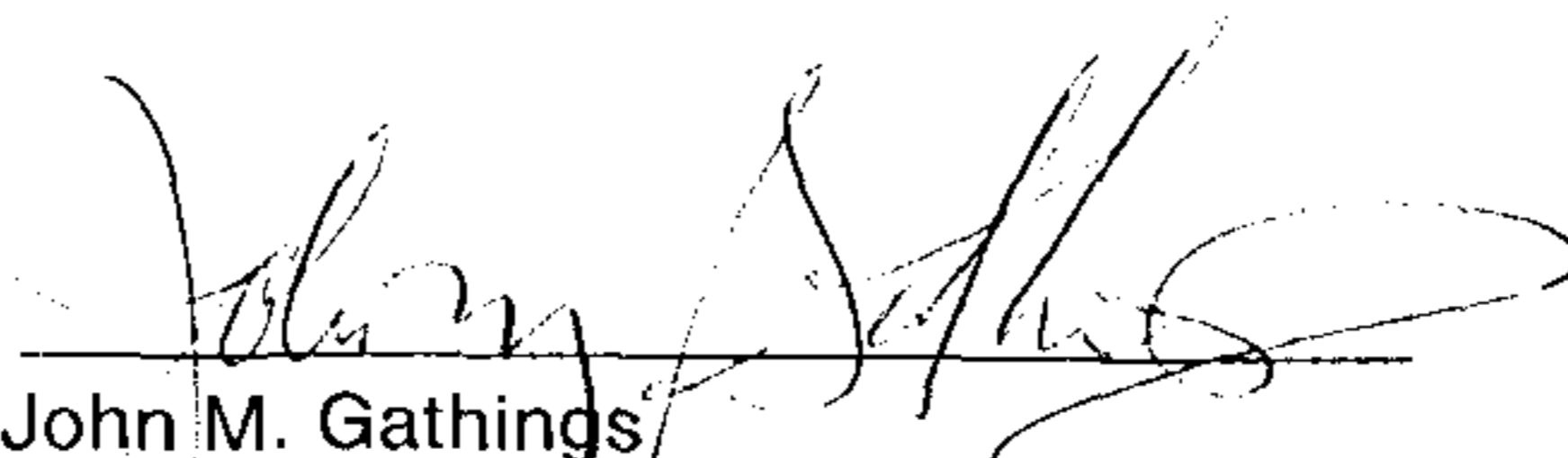
I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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. I believe that my audit provides a reasonable basis for my opinion.

In my 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 at June 30, 1998 and June 30, 1997 and the results of its operations for the years then ended in conformity with generally accepted accounting principles.



In accordance with Government Auditing Standards, I have also issued my report dated December 27, 1998, on my consideration of the West Carroll Parish Clerk of Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general-purpose financial statements of West Carroll Parish Clerk of Court as a whole. The accompanying supplemental information for fiduciary funds is presented for purposes of additional information, and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.



John M. Gathings  
Certified Public Accountant

OAK GROVE, LOUISIANA  
DECEMBER 27, 1998

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

Balance Sheet  
 JUNE 30, 1998

	<b>GOVERNMENTAL FUND TYPE GENERAL FUND</b>	<b>FIDUCIARY FUND TYPE AGENCY ADVANCE DEPOSIT FUND</b>
<b>ASSETS AND OTHER DEBITS:</b>		
Cash	\$41,109.99	\$100,932.35
Investments, at cost	15,000.00	44,835.44
Receivables (note 2)	3,359.14	
Due from Advance Deposit Fund	8,056.46	
Due from West Carroll Sheriff	486.00	
Equipment	0.00	
Amount for Compensated Absences	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u><u>\$68,011.59</u></u>	<u><u>\$145,767.79</u></u>
 <b>LIABILITIES AND FUND EQUITY :</b>		
<i>Liabilities:</i>		
Accounts payable	\$8,254.10	\$1,417.76
Payroll deductions payable	4,515.42	
Compensated absences payable	2,758.00	
Due to General Fund	0.00	8,056.46
Due to Employees	0.00	2,335.44
Unsettled deposits	<u>0.00</u>	<u>133,958.13</u>
<b>TOTAL LIABILITIES</b>	<b>\$15,527.52</b>	<b>\$145,767.79</b>

(CONTINUED)

The accompanying notes are an integral part of this statement.



Statement A

ACCOUNT GROUPS				
GENERAL FIXED ASSETS	....	GENERAL LONG-TERM DEBT	SPECIAL REVENUE FUND	TOTAL (MEMORANDUM ONLY)
			\$0.00	\$142,042.34
				\$59,835.44
				\$3,359.14
				\$8,056.46
				\$486.00
\$118,302.53				\$118,302.53
<u>0.00</u>		<u>\$17,173.50</u>	<u>0.00</u>	<u>\$17,173.50</u>
<u>\$118,302.53</u>		<u>\$17,173.50</u>	<u>\$0.00</u>	<u>\$349,255.41</u>
				\$9,671.86
				\$4,515.42
		\$17,173.50		\$19,931.50
0.00		0.00		\$8,056.46
<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>\$133,958.13</u>
\$0.00		\$17,173.50	\$0.00	\$178,468.81

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

*Balance Sheet*  
JUNE 30, 1998

	<b>GOVERNMENTAL FUND TYPE GENERAL <u>FUND</u></b>	<b>FIDUCIARY FUND TYPE AGENCY ADVANCE DEPOSIT <u>FUND</u></b>
Fund Equity:		
Investment in general fixed assets		
Fund Balance-Unreserved-undesignated	\$35,310.57	
Fund Balance-Designated	<u>17,173.50</u>	<u>0.00</u>
 Total Fund Equity	 <u>\$52,484.07</u>	 <u>\$0.00</u>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b><u><u>\$68,011.59</u></u></b>	 <b><u><u>\$145,767.79</u></u></b>

(CONCLUDED)

The accompanying notes are an integral part of this statement.

Statement A

ACCOUNT GROUPS				
GENERAL FIXED <u>ASSETS</u>	....	GENERAL LONG-TERM <u>DEBT</u>	SPECIAL REVENUE <u>FUND</u>	TOTAL (MEMORANDUM ONLY)
\$118,302.53				\$118,302.53
<u>0.00</u>		<u>0.00</u>	<u>\$0.00</u>	<u>\$35,310.57</u>
<u>\$118,302.53</u>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$170,786.60</u>
<u>\$118,302.53</u>		<u>\$17,173.50</u>	<u>\$0.00</u>	<u>\$349,255.41</u>

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

Balance Sheet  
JUNE 30, 1997

	<b>GOVERNMENTAL FUND TYPE GENERAL FUND</b>	<b>FIDUCIARY FUND TYPE AGENCY ADVANCE DEPOSIT FUND</b>
<b>ASSETS AND OTHER DEBITS:</b>		
Cash	\$25,861.96	\$114,468.05
Investments, at cost	15,000.00	43,364.18
Receivables (note 2)	2,028.00	
Due from Advance Deposit Fund	5,429.62	
Due from West Carroll Sheriff	467.00	
Equipment	0.00	
Amount for Compensated Absences	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<b><u>\$48,786.58</u></b>	<b><u>\$157,832.23</u></b>
 <b>LIABILITIES AND FUND EQUITY :</b>		
<i>Liabilities:</i>		
Accounts payable	\$2,532.22	\$840.08
Payroll deductions payable	3,901.65	
Compensated absences payable	2,758.00	
Due to General Fund	0.00	5,429.62
Due to Employees		774.32
Unsettled deposits	<u>0.00</u>	<u>150,788.21</u>
<b>TOTAL LIABILITIES</b>	<b>\$9,191.87</b>	<b>\$157,832.23</b>

(CONTINUED)

The accompanying notes are an integral part of this statement.

Statement B

ACCOUNT  
GROUPS

GENERAL FIXED ASSETS	....	GENERAL LONG-TERM DEBT	SPECIAL REVENUE FUND	TOTAL (MEMORANDUM ONLY)
			\$27,511.00	\$167,841.01
				\$58,364.18
				\$2,028.00
				\$5,429.62
				\$467.00
\$90,791.53				\$90,791.53
<u>0.00</u>		<u>\$16,365.25</u>	<u>0.00</u>	<u>\$16,365.25</u>
<u>\$90,791.53</u>		<u>\$16,365.25</u>	<u>\$27,511.00</u>	<u>\$341,286.59</u>
				\$3,372.30
				\$3,901.65
		\$16,365.25		\$19,123.25
0.00		0.00		\$5,429.62
				\$774.32
<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>\$150,788.21</u>
\$0.00		\$16,365.25	\$0.00	\$183,389.35

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

Balance Sheet  
JUNE 30, 1997

	<b>GOVERNMENTAL FUND TYPE GENERAL <u>FUND</u></b>	<b>FIDUCIARY FUND TYPE AGENCY ADVANCE DEPOSIT <u>FUND</u></b>
Fund Equity:		
Investment in general fixed assets		
Fund Balance-Unreserved-undesignated	\$23,229.46	
Fund Balance-Designated	<u>16,365.25</u>	<u>0.00</u>
 Total Fund Equity	 <u>\$39,594.71</u>	 <u>\$0.00</u>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b><u>\$48,786.58</u></b>	 <b><u>\$157,832.23</u></b>

(CONCLUDED)

The accompanying notes are an integral part of this statement.



Statement B

ACCOUNT GROUPS				
GENERAL FIXED ASSETS	....	GENERAL LONG-TERM DEBT	SPECIAL REVENUE FUND	TOTAL (MEMORANDUM ONLY)
\$90,791.53				\$90,791.53
<u>0.00</u>		<u>0.00</u>	<u>\$27,511.00</u>	<u>\$23,229.46</u>
<u>\$90,791.53</u>		<u>\$0.00</u>	<u>\$27,511.00</u>	<u>\$43,876.25</u>
<u>\$90,791.53</u>		<u>\$16,365.25</u>	<u>\$27,511.00</u>	<u>\$157,897.24</u>
<u>\$90,791.53</u>		<u>\$16,365.25</u>	<u>\$27,511.00</u>	<u>\$341,286.59</u>

**WEST CARROLL PARISH CLERK OF COURT**  
**Oak Grove, Louisiana**  
**GOVERNMENTAL FUND TYPE – GENERAL FUND (SALARY)**

Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended June 30, 1998

<b>REVENUES</b>	
Licenses and permits – marriage	\$970.00
Fees, charges, and commissions for services:	
Court costs, fees, and charges	120,448.71
Fees for recording legal documents	65,611.39
Fees for certified copies of documents	3,463.00
Charges for use of photocopier	7,301.60
Miscellaneous	1,903.00
Use of money and property – interest earnings	4,590.38
Miscellaneous	<u>13,023.47</u>
Total Revenues	<b>\$217,311.55</b>
<b>EXPENDITURES</b>	
General government:	
Personal services and related benefits	\$164,541.92
Operating services	18,282.44
Material and supplies	13,279.95
Travel and conventions	9,126.13
Capital Outlay	<u>0.00</u>
Total Expenditures	<b><u>\$205,230.44</u></b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$12,081.11</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$23,229.46</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b><u>\$0.00</u></b>
<b>FUND BALANCE AT END OF YEAR</b>	<b><u><u>\$35,310.57</u></u></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 (SALARY)**

Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended June 30, 1997

**REVENUES**

Licenses and permits – marriage	\$770.00
Fees, charges, and commissions for services:	
Court costs, fees, and charges	87,137.13
Fees for recording legal documents	59,640.75
Fees for certified copies of documents	2,984.00
Charges for use of photocopier	5,856.11
Miscellaneous	13,220.00
Use of money and property – interest earnings	4,428.83
Miscellaneous	<u>15,823.35</u>
Total Revenues	<b>\$189,860.17</b>

**EXPENDITURES**

General government:	
Personal services and related benefits	\$150,355.33
Operating services	16,706.15
Material and supplies	10,009.96
Travel and conventions	6,530.66
Capital Outlay	<u>1,325.01</u>
Total Expenditures	<b><u>\$184,927.11</u></b>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$4,933.06
--	------------

FUND BALANCE AT BEGINNING OF YEAR	\$18,296.40
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PRIOR PERIOD ADJUSTMENT	<u>\$0.00</u>
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FUND BALANCE AT END OF YEAR	<u><u>\$23,229.46</u></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 (SALARY)**

Statement of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
For the Year Ended June 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Recording	\$65,000.00	\$65,611.39	\$611.39
Cancellation	3,500.00	3,390.00	(110.00)
Mortgages	8,500.00	8,834.00	334.00
Marriage licenses	1,000.00	970.00	(30.00)
Notary	1,500.00	1,669.10	169.10
Certified copies	3,500.00	3,463.00	(37.00)
Photocopies	7,500.00	7,301.60	(198.40)
Summons	1,500.00	1,665.00	165.00
Court attendance	2,000.00	1,940.00	(60.00)
Criminal fees	6,500.00	6,296.50	(203.50)
Suits	97,000.00	96,654.11	(345.89)
Interest	4,500.00	4,590.38	90.38
Elections	400.00	375.97	(24.03)
Miscellaneous	<u>14,500.00</u>	<u>14,550.50</u>	<u>50.50</u>
Total Revenues	\$216,900.00	\$217,311.55	\$411.55
<b><u>EXPENDITURES</u></b>			
Salaries:			
Clerk	\$70,000.00	\$68,161.12	\$1,838.88
Deputies	60,500.00	60,863.95	(363.95)
Others	500.00	500.00	0.00
Office supplies	13,000.00	13,279.95	(279.95)
Insurance	23,500.00	23,391.77	108.23
Travel:			
Clerk's allow.	6,500.00	6,554.28	(54.28)
Travel and convent.	2,500.00	2,571.85	(71.85)

(CONTINUED)

The accompanying notes are an intergral part of this statement.

**WEST CARROLL PARISH CLERK OF COURT**  
**Oak Grove, Louisiana**  
**GOVERNMENTAL FUND TYPE – GENERAL FUND (SALARY)**

Statement of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
For the Year Ended June 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Capital outlay	\$0.00	\$0.00	\$0.00
Other expenditures:			
Election expense	1,800.00	1,800.00	0.00
Dues	0.00	0.00	0.00
Clerk's Comp. Fund	5,000.00	4,897.00	103.00
Miscellaneous	1,000.00	1,066.26	(66.26)
Retirement	12,000.00	12,136.46	(136.46)
Sec. of State – UCC	8,000.00	8,301.55	(301.55)
Marriage licenses fees	<u>1,700.00</u>	<u>1,706.25</u>	<u>(6.25)</u>
Total Expenditures	<u>\$206,000.00</u>	<u>\$205,230.44</u>	<u>\$769.56</u>
 <b>EXCESS OF REVENUES OVER EXPENDITURES</b>	 <b>\$10,900.00</b>	 <b>\$12,081.11</b>	 <b>\$1,181.11</b>
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	 <b>\$23,229.46</b>	 <b>\$23,229.46</b>	 <b>\$0.00</b>
 <b>PRIOR PERIOD ADJUSTMENT</b>	 <b><u>\$0.00</u></b>	 <b><u>\$0.00</u></b>	 <b><u>0.00</u></b>
<b>FUND BALANCE AT END OF YEAR</b>	 <b><u>\$34,129.46</u></b>	 <b><u>\$35,310.57</u></b>	 <b><u>\$1,181.11</u></b>

(CONCLUDED)

The accompanying notes are an intergral part of this statement.

**WEST CARROLL PARISH CLERK OF COURT**  
**Oak Grove, Louisiana**  
**GOVERNMENTAL FUND TYPE – GENERAL FUND (SALARY)**

Statement of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
For the Year Ended June 30, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Recording	\$60,000.00	\$59,640.75	(\$359.25)
Cancellation	2,500.00	2,643.00	143.00
Mortgages	9,500.00	9,352.00	(148.00)
Marriage licenses	750.00	770.00	20.00
Notary	1,200.00	1,225.00	25.00
Certified copies	3,000.00	2,984.00	(16.00)
Photocopies	5,750.00	5,856.11	106.11
Summons	1,000.00	1,136.00	136.00
Court attendance	1,500.00	1,380.00	(120.00)
Criminal fees	7,000.00	7,115.90	115.90
Suits	77,500.00	77,505.23	5.23
Interest	4,500.00	4,428.83	(71.17)
Elections	2,000.00	2,032.78	32.78
Miscellaneous	<u>13,750.00</u>	<u>13,790.57</u>	<u>40.57</u>
Total Revenues	<b>\$189,950.00</b>	<b>\$189,860.17</b>	<b>(\$89.83)</b>
<b><u>EXPENDITURES</u></b>			
Salaries:			
Clerk	\$59,000.00	\$59,065.76	(\$65.76)
Deputies	57,500.00	57,692.75	(192.75)
Others	0.00	0.00	0.00
Office supplies	10,000.00	10,009.96	(9.96)
Insurance	22,500.00	22,574.89	(74.89)
Travel:			
Clerk's allow.	5,500.00	5,452.20	47.80
Travel and convent.	1,200.00	1,078.46	121.54

(CONTINUED)

The accompanying notes are an intergral part of this statement.



**WEST CARROLL PARISH CLERK OF COURT**  
**Oak Grove, Louisiana**  
**GOVERNMENTAL FUND TYPE – GENERAL FUND (SALARY)**

Statement of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
For the Year Ended June 30, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Capital outlay	\$1,300.00	\$1,325.01	(\$25.01)
Other expenditures:			
Election expense	1,800.00	1,800.00	0.00
Dues	1,400.00	1,397.35	2.65
Clerk's Comp. Fund	500.00	518.00	(18.00)
Miscellaneous	1,750.00	1,765.03	(15.03)
Retirement	13,750.00	13,830.35	(80.35)
Sec. of State – UCC	7,750.00	7,788.00	(38.00)
Marriage licenses fees	<u>650.00</u>	<u>629.35</u>	<u>20.65</u>
Total Expenditures	<u>\$184,600.00</u>	<u>\$184,927.11</u>	<u>(\$327.11)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$5,350.00</b>	<b>\$4,933.06</b>	<b>(\$416.94)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$18,296.40</b>	<b>\$18,296.40</b>	<b>\$0.00</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00</u></b>
<b>FUND BALANCE AT END OF YEAR</b>	<b><u>\$23,646.40</u></b>	<b><u>\$23,229.46</u></b>	<b><u>(\$416.94)</u></b>

(CONCLUDED)

The accompanying notes are an intergral part of this statement.

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

**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 1998**

**INTRODUCTION**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

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

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the West Carroll Parish Police Jury is the financial entity for West Carroll Parish. The financial reporting entity consists of (a) the primary government, (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 West Carroll Parish Police Jury for financial reporting purposes. The basis 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

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

*Notes to the Financial Statements*  
As of and for the Year Ended June 30, 1998

- 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 furnishes the office space, utilities, and some of the equipment used in the 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 and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

### **C. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and 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:

#### **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'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.

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

**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 1998**

**Agency Funds**

The Advance Deposit and Registry of Court 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.

**D. BASIS OF ACCOUNTING**

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

**Revenues**

Recordings, cancellations, court attendance, criminal cost, et cetera, are recorded in the year in which they are earned.

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

Substantially all other revenues are recorded when received.

**Expenditures:**

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

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 within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.



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

**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 1998**

**E. BUDGETARY PRACTICES**

The clerk of court has the following budgetary practices:

The annual budget is adopted using the prior years revenues and expenditures as a guide. The budget is reviewed and adjusted every six months for extraordinary revenues or expenses. The budget presented in Statement C is shown on the accrual basis of accounting.

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

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents includes 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.

**G. COMPENSATED ABSENCES**

The clerk of court has the following policy related to vacation and sick leave:

Employees accrue from 5 to 20 days annual leave each year and from 12 to 24 days sick leave each year depending on years of service with the office. There is no limit on the accumulation of annual leave, but a 60 day limit on sick leave. Upon retirement or death, employees are paid for all unused annual and sick leave.

At June 30 1998, employees of the clerk of court had accumulated and vested

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

**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 1998**

\$19,931.50 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$2,758.00 is recorded as an obligation of the General Fund and \$17,173.50 is recorded within the general long-term obligations account group.

The cost of current leave privileges, computed in accordance with the previous codification, total (\$2,758.00). Of this amount, all has been recorded as current year expenditure of the General Fund and \$0.00 transferred to the general long-term obligations account group as an obligation not requiring current resources.

#### **H. LONG-TERM OBLIGATIONS**

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

#### **I. FUND EQUITY**

##### **Reserves**

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

##### **Designated Fund Balances**

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

#### **J. TOTAL COLUMNS ON THE BALANCE SHEET – OVERVIEW**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.



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

Notes to the Financial Statements  
As of and for the Year Ended June 30, 1998

**2. RECEIVABLES**

The breakdown on the General Receivables at June 30, 1998, as shown on Statement A, is as follows:

Cancellations	\$45.00
Court Attend.	280.00
Summons	24.00
Cert. Copies	136.00
Mortgage Certificates	558.00
Photo Copies	182.00
Recordings	<u>2,134.14</u>
Total	<u><u>\$3,359.14</u></u>

**3. CHANGES IN GENERAL FIXED ASSETS**

There was a \$27,511.00 change in fixed assets; see Note 10 for details.

**4. PENSION PLAN**

Substantially all employees are members of the Clerks of Court Retirement and Relief Fund, a multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees. The total payroll for employees of the West Carroll Parish Clerk of Court covered by the System for the year ended June 30, 1998 was \$129,025.07; the West Carroll Parish Clerk's total payroll was \$129,525.07.

All regular employees earning at least \$100 per month and 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 benefits accrued to their date of termination. The System also provides death and disability benefits.

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

**Notes to the Financial Statements**  
As of and for the Year Ended June 30, 1998

Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

**Funding Policy:** Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the West Carroll Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.00 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 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 year. The West Carroll Parish Clerk of Court's contribution to the System for the years ending June 30, 1997, 1996, and 1995, were \$13,830.35, \$19,833.99, and \$17,827.83, respectively, equal to the required contributions for each year.

## **5. CAPITAL LEASES**

The clerk of court records items under capital leases as an asset and an obligation in the accompanying financial statements. The clerk of court had no such operating leases for the year ended June 30, 1998.

## **6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

*The following is a summary of the long-term obligations transactions during the year.*

There was only one long-term obligation as of June 30, 1998 which was for uncompensated absences in the amount of \$17,173.50.

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

**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 1998**

**7. LITIGATION AND CLAIMS**

At June 30, 1998, the clerk of court was not a defendant in any litigation seeking damages.

**8. EXPENSES OF THE CLERK PAID BY THE PARISH POLICE JURY**

Certain operating expenditures of the clerk's office are paid by the parish police jury. The expenditures are summarized as follows:

The Police Jury paid the electric bills for the clerk's office.

**9. RELATED PARTY TRANSACTIONS**

There were no related party transactions to disclose as required by FASB 57.

**10. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets is as follows:

	<b>Fixed Assets at Beginning of Year</b>	<b>Additions</b>	<b>Reduction</b>	<b>Fixed Assets at End of Year</b>
Equipment	<u>\$90,791.53</u>	<u>\$27,511.00</u>	<u>\$0.00</u>	<u>\$118,302.53</u>
Total	\$90,791.53	\$27,511.00	\$0.00	\$118,302.53

**11. GRANT RECEIVED**

On April 14, 1997 the West Carroll Parish Police Jury received \$27,511.00 as a state grant to purchase computer equipment and software for the office. As of June 30, 1998, the equipment had been purchased and installed.

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

**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 1998**

**12. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund unsettled deposits and agency fund-deferred compensation follows:

	<b>Unsettled Deposits at Beginning of Year</b>	<b><u>Additions</u></b>	<b><u>Reductions</u></b>	<b>Unsettled Deposits at End of Year</b>
<b>Agency funds:</b>				
Advance Deposit Fund	\$64,448.62	\$176,542.70	\$166,076.24	\$74,915.08
Deferred Comp.	\$774.32	\$1,567.44	\$6.32	\$2,335.44
Registry of Court Fund	<u>\$86,339.59</u>	<u>\$52,293.13</u>	<u>\$79,589.67</u>	<u>\$59,043.05</u>
Total	\$151,562.53	\$230,403.27	\$245,672.23	\$136,293.57

**13. EXCESS FUND BALANCE**

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1998 there was no amount due the parish treasurer as this was not the close of the term of office for the clerk of court.

**14. SUBSEQUENT EVENTS**

There were no events that occurred after the close of the fiscal year and before the issuance of this report that materially effects the Clerk of Court.

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

**SUPPLEMENTAL INFORMATION SCHEDULE**  
As of and for the Year Ended June 30, 1998

**FIDUCIARY FUND TYPE - AGENCY**

**ADVANCE DEPOSIT FUND**

The Advanced Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account 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, is used to account 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.

**DEFERRED COMPENSATION PLAN**

The Deferred Compensation plan was established by the Clerk of Court in January 1997. The employees of the Clerk of Court have designated amounts withheld from their checks on a voluntary basis. These withholdings are paid to the National Association of Counties Deferred Compensation Plan on a monthly basis for their safekeeping. The Clerk acts only in a fiduciary manner in withholding the amounts from the payroll and submitting the same to NACO.



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

Combining Balance Sheet, June 30, 1998

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>DEFERRED COMPENSATION FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash	\$41,889.30	\$59,043.05	\$0.00	\$100,932.35
Investments	<u>42,500.00</u>	<u>0.00</u>	<u>2,335.44</u>	<u>44,835.44</u>
Total Assets	<u>\$84,389.30</u>	<u>\$59,043.05</u>	<u>\$2,335.44</u>	<u>\$145,767.79</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Due to General Fund	\$8,056.46			\$8,056.46
Due to others	1,417.76			1,417.76
Due to Employees			\$2,335.44	2,335.44
Unsettled Deposits	<u>74,915.08</u>	<u>\$59,043.05</u>	<u>0.00</u>	<u>133,958.13</u>
Total Liabilities	<u>\$84,389.30</u>	<u>\$59,043.05</u>	<u>\$2,335.44</u>	<u>\$145,767.79</u>



Schedule 2

WEST CARROLL PARISH CLERK OF COURT  
 Oak Grove, Louisiana  
 FIDUCIARY FUND – AGENCY FUND

Schedule of Changes in Unsettled Deposits  
 As of and for the Year Ended June 30, 1998

	<u>ADVANCE DEPOSITS FUNDS</u>	<u>REGISTRY OF COURT FUND</u>	<u>DEFERRED COMPENSATION FUND</u>
<b>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</b>	\$64,448.62	\$86,339.59	\$774.32
<b>ADDITIONS</b>			
Deposits:			
Suits and successions	176,173.93	50,390.07	
Judgements			
Interest earned on investments	368.77	1,903.06	277.44
Other additions	<u>0.00</u>	<u>0.00</u>	<u>1,290.00</u>
Total additions	\$240,991.32	\$138,632.72	\$2,341.76
<b>REDUCTIONS</b>			
Clerk's costs- Local	\$104,653.57		
Settlements to litigants	18,032.89		
Attorney, curators, and notarial fees	1,220.00		
Witness, appraisers, keepers, etc.	16,830.23		
Clerk's costs - other	0.00		
Sheriff's fees	20,325.26		
Other reductions - by order of court	5,014.29	\$79,589.67	
Cost to administer plan	<u>0.00</u>	<u>0.00</u>	<u>\$6.32</u>
Total reductions	<u>\$166,076.24</u>	<u>\$79,589.67</u>	<u>\$6.32</u>
<b>UNSETTLED DEPOSITS AT END OF YEAR</b>	<u>\$74,915.08</u>	<u>\$59,043.05</u>	
<b>ENDING INVESTMENT BALANCE</b>			<u>\$2,335.44</u>

**JOHN M. GATHINGS**  
**CERTIFIED PUBLIC ACCOUNTANT**  
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P.O. Box 1088

West Carroll Parish Clerk of Court  
Kay Bolding, Clerk  
P. O. Box 1078  
Oak Grove, Louisiana 71263

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

Ms. Bolding:

I have audited the financial statements of the West Carroll Parish Clerk of Court as of and for the years ended June 30, 1998 and June 30, 1997, and have issued my report thereon dated December 27, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.


**COMPLIANCE:**

As part of obtaining reasonable assurance about whether West Carroll Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered West Carroll Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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



**John M. Gathings**  
**Certified Public Accountant**

OAK GROVE, LOUISIANA  
DECEMBER 27, 1998

WEST CARROLL PARISH CLERK OF COURT  
Oak Grove, Louisiana

SCHEDULE OF FINDINGS  
For the Year Ended June 30, 1998

Criteria: Management of cash assets

Condition: The cash assets should be kept below \$100,000 in any one financial institution or the bank must pledge assets to cover the amount over \$100,000.

Cause: All funds are on deposit in Regions Bank.

Effect: The amount of funds over \$100,000, \$40,500, is not covered by FDIC.

Recommendation: Move some of the funds to a different banking institution or have Regions Bank buy Federal T-Bills and pledge them to your accounts.

Management's response: We will transfer part of our cash deposits to another banking institution.