

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1997

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 basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended June 30, 1997

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 NACCO.

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1997

12. CHANGES IN AGENCY FUND BALANCES

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

	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Agency funds:				
Advance Deposit Fund	\$58,764.34	\$191,817.16	\$133,287.08	\$59,418.62
Deferred Comp. Registry of Court Fund	\$0.00	\$774.32	\$0.00	\$774.32
	<u>\$58,764.34</u>	<u>\$192,591.48</u>	<u>\$133,287.08</u>	<u>\$59,418.62</u>
Total	\$142,823.32	\$144,865.29	\$135,356.08	\$151,562.53

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, 1997 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 affects the Clerk of Court.

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1997

7. LITIGATION AND CLAIMS

At June 30, 1997, 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:

	Fixed Assets at Beginning of Year	Additions	Reduction	Fixed Assets at End of Year
Equipment	\$88,468.52	\$1,325.01	\$0.00	\$89,793.53
Total	\$88,468.52	\$1,325.01	\$0.00	\$89,793.53

11. GRANT RECEIVED

On April 14, 1997 the West Carroll Parish Police Jury received \$27,511.00 as a grant to purchase computer equipment and software for the office. As of June 30, 1997, no expenditures had been made.

WEST CARROLL PARISH CLERK OF COURT
Cat Grove, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1997

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 Pallet Fund, 51745 Brickstone Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 203-1162.

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 11.50 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the 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, 1996, 1995, and 1994, were \$19,803.96, \$17,827.63, and \$19,694.43, respectively, equal to the required contributions for each year.

6. 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, 1997.

8. 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, 1997 which was for uncompensated absences in the amount of \$18,385.25.

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1997

2. RECEIVABLES

The breakdown on the General Receivables at June 30, 1997, as shown on Statement A, is as follows:

Cancellations	\$25.00
Cert. Copies	81.00
Mortgage Certificates	57.00
Photo Copies	70.00
Recordings	1,795.00
Total	<u>\$2,028.00</u>

3. CHANGES IN GENERAL FIXED ASSETS

There was a \$1,325.01 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, 1997 was \$115,689.28; the West Carroll Parish Clerk's total payroll was \$115,689.28.

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 CARRILL PARRISH CLERK OF COURT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1997

\$19,123.25 of employee leave benefits, which was computed in accordance with GASB Codification Section C80. Of this amount, \$2,758.00 is recorded as an obligation of the General Fund and \$16,365.25 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 expenditures 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
For the Year Ended June 30, 1997

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 integration 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 1997, employees of the clerk of court had accumulated and vested

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1997

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
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Notes to the Financial Statements
For the Year Ended June 30, 1997

- 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 12:781, 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
FIDUCIARY FUND - AGENCY FUND

Schedule of Changes in Unsettled Deposits
For the Year Ended June 30, 1997

	ADVANCE DEPOSITS FUNDS	REGISTRY OF COURT FUND	DEFERRED COMPENSATION FUND
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	588,768.54	580,324.78	\$0.00
ADDITIONS			
Deposits:			
Suits and successions	177,312.45	3,684.77	
Judgements			
Interest earned on investments	604.71	2,519.04	51.54
Other additions	0.00	0.00	225.00
Total additions	\$178,713.70	\$6,803.81	\$277.54
REDUCTIONS			
Clerk's costs - Local	\$73,585.23		
Settlements to Rigards	1,787.78		
Attorney, curators, and notarial fees	1,675.00		
Witness, appraisers, leapers, etc.	18,882.25		
Clerk's costs - other	0.00		
Sheriff's fees	14,448.77		
Other reductions - by order of court	28,048.08	\$5,889.00	
Cost to administer plan	0.00	0.00	\$12.77
Total reductions	\$132,267.08	\$5,889.00	\$12.77
UNSETTLED DEPOSITS AT END OF YEAR	564,448.62	586,335.59	
ENDING INVESTMENT BALANCE			\$774.77

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

Combining Balance Sheet, June 30, 1997

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	DEFERRED COMPENSATION FUND	TOTAL
ASSETS				
Cash	\$78,128.46	\$86,539.59	\$0.00	\$164,668.05
Investments	62,589.86	0.00	774.32	63,364.18
Total Assets	\$140,718.32	\$86,539.59	\$774.32	\$228,032.23
LIABILITIES AND FUND EQUITY				
Due to General Fund	\$5,429.62			\$5,429.62
Due to others	\$40.08			\$40.08
Due to Employees			\$774.32	\$774.32
Unsettled Deposits	\$1,448.52	\$80,339.97	0.00	\$81,788.49
Total Liabilities	\$7,318.22	\$80,339.97	\$774.32	\$118,432.51

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

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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	1,765.00	(15.00)
Retirement	13,750.00	13,680.39	(69.61)
Sec. of State - UCC	7,750.00	7,700.00	(50.00)
Marriage license fees	650.00	629.35	20.65
Total Expenditures	<u>\$384,000.00</u>	<u>\$104,822.11</u>	<u>(\$277.11)</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$5,250.00	\$4,933.00	(\$316.94)
FUND BALANCE AT BEGINNING OF YEAR	\$18,296.40	\$18,296.40	\$0.00
PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	\$0.00
FUND BALANCE AT END OF YEAR	<u>\$23,546.40</u>	<u>\$23,229.40</u>	<u>(\$316.94)</u>

(CONCLUDED)

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH CLERK OF COURT
 604 Drive, 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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Recording	\$90,000.00	\$88,840.75	(\$1,159.25)
Cancellation	2,500.00	2,643.00	143.00
Mortgages	8,500.00	8,252.00	(248.00)
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	1,138.00	138.00
Court attendance	1,500.00	1,380.00	(120.00)
Criminal fees	7,000.00	7,115.00	115.00
Suits	77,500.00	77,506.23	6.23
Interest	4,500.00	4,428.00	(72.00)
Elections	2,000.00	2,022.76	22.76
Miscellaneous	13,250.00	13,730.52	480.52
Total Revenues	\$180,950.00	\$180,860.17	(\$89.83)
EXPENDITURES			
Salaries:			
Clerk	\$59,000.00	\$59,065.76	(\$65.76)
Deputies	57,500.00	57,882.75	(382.75)
Others	0.00	0.00	0.00
Office supplies	10,000.00	10,909.96	(909.96)
Insurance	22,500.00	22,574.66	(74.66)
Travel:			
Clerk's allow.	5,500.00	5,452.26	47.74
Travel and convey.	1,200.00	1,076.46	123.54

(CONTINUED)

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	2,004.00
Charges for use of photocopier	5,856.11
Miscellaneous	13,250.00
Use of money and property - interest earnings	4,428.83
Miscellaneous	15,823.35
Total Revenues	\$189,060.17
EXPENDITURES	
General government:	
Personnel services and related benefits	\$150,565.29
Operating services	19,706.15
Material and supplies	10,000.98
Travel and conventions	6,630.69
Capital Outlay	1,285.81
Total Expenditures	\$184,527.11
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$4,533.06
FUND BALANCE AT BEGINNING OF YEAR	\$18,296.40
PRIOR PERIOD ADJUSTMENT	\$0.00
FUND BALANCE AT END OF YEAR	<u>\$22,829.46</u>

The accompanying notes are an integral part of this statement.

ACCOUNT
GROUPS

GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	SPECIAL REVENUE FUND	TOTAL (MEMORANDUM ONLY)
\$90,791.53			\$90,791.53
0.00	0.00	\$27,511.00	\$27,511.00
\$90,791.53	\$0.00	\$27,511.00	\$118,302.53
<u>\$90,791.53</u>	<u>\$18,365.25</u>	<u>\$27,511.00</u>	<u>\$241,288.09</u>

WEST CARROLL PARISH CLERK OF COURT
 Oak Grove, Louisiana

Balance Sheet
 JUNE 30, 1997

	GOVERNMENTAL FUND TYPE GENERAL FUND	FIDUCIARY FUND TYPE AGENCY ADVANCE DEPOSIT FUND
Fund Equity:		
Investment in general fixed assets		
Fund Balance—Unreserved—undesignated	\$23,929.46	
Fund Balance—Designated	16,265.25	0.00
Total Fund Equity	\$40,194.71	\$0.00
TOTAL LIABILITIES AND FUND EQUITY	<u>\$48,788.68</u>	<u>\$17,000.23</u>

(CONCLUDED)

The accompanying notes are an integral part of this statement.

ACCOUNT
GROUPS

GENERAL FIXED ASSETS	...	GENERAL LONG-TERM DEBT	SPECIAL REVENUE FUND	TOTAL (MEMORANDUM ONLY)
			\$27,511.00	\$167,841.01
				\$58,394.18
				\$2,029.00
				\$5,429.62
				\$407.00
\$90,791.53				\$90,791.53
0.00		\$18,365.25	0.00	\$18,365.25
<u>\$90,791.53</u>		<u>\$18,365.25</u>	<u>\$27,511.00</u>	<u>\$341,288.59</u>
				\$3,572.30
		\$18,365.25		\$3,501.65
0.00		0.00		\$19,123.25
				\$5,429.62
				\$774.00
0.00		0.00	0.00	\$150,288.21
\$0.00		\$18,365.25	\$0.00	\$183,389.25

WEST CARROLL PARISH CLERK OF COURT
Old Greve, Louisiana

Balance Sheet
 JUNE 30, 1997

	GOVERNMENTAL FUND TYPE GENERAL FUND	FIDUCIARY FUND TYPE AGENCY ADVANCE DEPOSIT FUND
ASSETS AND OTHER DEBITS:		
Cash	\$25,881.99	\$114,469.06
Investments, at cost	15,000.00	43,364.18
Receivables (note 2)	3,028.00	
Due from Advance Deposit Fund	5,429.62	
Due from West Carroll Sheriff	467.00	
Equipment	0.00	
Amount for Compensated Absences	0.00	0.00
TOTAL ASSETS	<u>\$49,796.58</u>	<u>\$157,833.23</u>
 LIABILITIES AND FUND EQUITY :		
Liabilities:		
Accounts payable	\$7,522.22	\$840.00
Payroll deductions payable	3,201.65	
Compensated absences payable	2,758.00	
Due to General Fund	0.00	6,429.62
Due to Employees		774.32
Unsettled deposits	0.00	150,768.21
TOTAL LIABILITIES	\$13,481.87	\$157,833.23

(CONTINUED)

The accompanying notes are an integral part of this statement.

JOHN M. GATHINGS
CERTIFIED PUBLIC ACCOUNTANT
Hwy. 2 East - Oak Grove, Louisiana 71263

318428-3548

P.O. BOX 1088

September 29, 1997

West Carroll Parish Clerk of Court
Kay Bolding, Clerk
Oak Grove, Louisiana 71263

Ms. Bolding:

I have compiled the accompanying balance sheet and statement of receipts and disbursements for West Carroll Parish Clerk of Court as of and for the year ended June 30, 1997 in accordance with standards established by the American Institute of Certified Public Accountants. The balance sheet presents the assets of West Carroll Parish Clerk of Court at historic costs and its liabilities at current values. All information included in this annual report is the representation of West Carroll Parish Clerk of Court.

A compilation is limited to presenting in the form of financial statements information that is the representation of the entity whose financial statements are presented. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



John M. Gathings
Certified Public Accountant

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

ANNUAL GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997
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, 1997, and the results of operations for the
year June 30, 1997, in accordance with generally accepted
accounting principles, applied on a basis consistent with that of the
preceding year.

Kay Bolding

Sworn to and subscribed before me, this 17th day of September
1997,

Abbie Holloway
NOTARY PUBLIC

Clerk of Court Kay Bolding
Address P.O. Box 1078
Oak Grove, LA 71563
Phone No. 337/928-3281

WEST CARROLL PARISH CLERK OF COURT
Oak Grove, Louisiana

TRANSMITTAL LETTER
ANNUAL GENERAL PURPOSE FINANCIAL STATEMENTS

September 08, 1997

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

Dear Ms. Mirer:

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, 1997. 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,



Kay Bolden
Clerk of Court

Enclosure

WEST CARMOL, PARISH CLERK OF COURT
Oak Grove, Louisiana

General Purpose Financial Statements
For the Year Ended June 30, 1997
With Supplemental Information Schedule

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Oak Grove, Louisiana

ANNUAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1997

Under provisions of State law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, write 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.

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