

FIDUCIARY FUND TYPE - AGENCY FUNDS

Advance Deposit Fund - The Advance Deposit Fund 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 is used to account 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.

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CALDWELL PARISH CLERK OF COURT
COLUMBIA, LOUISIANA

ANNUAL FINANCIAL REPORT

JUNE 30, 1996

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Release Date DEC 11 1996

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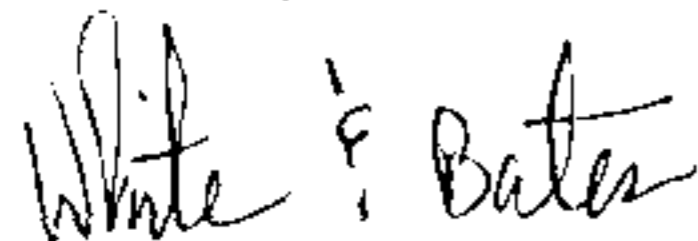
October 23, 1996

INDEPENDENT AUDITORS' COMPILATION REPORT

Honorable Eugene Dunn
Caldwell Parish Clerk of Court
Columbia, Louisiana 71427

We have compiled the accompanying financial statements of the Caldwell Parish Clerk of Court, a component unit of the Caldwell Parish Police Jury, as of and for the year ended June 30, 1996, as listed in the foregoing table of contents, and the supplemental information schedule, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public accountants.

A compilation is limited to presenting in the form of financial statements and supplemental schedules information that is the representation of the Caldwell Parish Clerk of Court. We have not audited or reviewed the accompanying financial statements and supplemental information schedule and, accordingly, do not express an opinion or any other form of assurance on them.



White & Bates

COMPONENT UNIT FINANCIAL STATEMENTS

STATEMENT A

CALDWELL PARISH CLERK OF COURT

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
JUNE 30, 1996

ASSETS	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE		ACCOUNT GROUP		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND (SALARY)		ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	GENERAL FIXED ASSETS		
CASH AND CASH EQUIVALENTS (Note 2)	\$ 67,291		\$109,655	\$ 36,150			\$ 213,096
ACCOUNTS RECEIVABLE (Note 3)	8,834						8,834
DUE FROM OTHER FUNDS (Note 5)	180						180
GENERAL FIXED ASSETS (Note 4)					\$ 83,887		83,887
TOTAL ASSETS	\$ 76,305		\$109,655	\$ 36,150	\$ 83,887		\$ 305,997
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts Payable	\$ 1,336						\$ 1,336
Payroll Deductions Payable	2,363						2,363
Due To Other Funds (Note 5)			\$ 180				180
Unsettled Deposits (Note 8)			109,475	\$ 36,150			145,625
TOTAL LIABILITIES	3,699		109,655	36,150			149,504
FUND EQUITY:							
Investment In General Fixed Assets					\$ 83,887		83,887
Fund Balance:							
Unreserved - Undesignated	72,606						72,606
TOTAL FUND EQUITY	72,606				83,887		156,493
TOTAL LIABILITIES AND FUND EQUITY	\$ 76,305		\$109,655	\$ 36,150	\$ 83,887		\$ 305,997

The accompanying notes are an integral part of this statement.

CALDWELL PARISH CLERK OF COURT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
 BUDGET (GAAP BASIS) AND ACTUAL - GOVERNMENTAL
 FUND TYPE - GENERAL FUND (SALARY)
 FOR THE YEAR ENDED JUNE 30, 1996

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Licenses And Permits - Marriage	\$ 3,000	\$ 2,652	\$ (348)
Fees, Charges, And Commissions For Services:			
Court Costs, Fees, And Charges	95,000	96,667	1,667
Fees For Recording Legal Documents	70,000	70,086	86
Fees For Certified Copies Of Documents	25,000	25,021	21
Supplemental Compensation Fund Receipts	9,000	9,000	-
Use Of Money And Property - Interest Earnings	5,000	5,877	877
Miscellaneous	<u>5,000</u>	<u>8,797</u>	<u>3,797</u>
TOTAL REVENUES	<u>212,000</u>	<u>218,100</u>	<u>6,100</u>
EXPENDITURES:			
Current:			
Personal Services And Related Benefits	145,000	148,557	(3,557)
Operating Services	30,000	29,068	932
Materials And Supplies	12,000	11,398	602
Travel And Other Charges	10,000	9,483	517
Capital Outlays	<u>5,000</u>	<u>5,043</u>	<u>(43)</u>
TOTAL EXPENDITURES	<u>202,000</u>	<u>203,549</u>	<u>(1,549)</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>10,000</u>	<u>14,551</u>	<u>4,551</u>
OTHER FINANCING SOURCES			
Proceeds From Sale Of Assets	<u>-</u>	<u>1,250</u>	<u>1,250</u>
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>1,250</u>	<u>1,250</u>
EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	10,000	15,801	5,801
FUND BALANCE AT BEGINNING OF YEAR	<u>56,805</u>	<u>56,805</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 66,805</u>	<u>\$ 72,606</u>	<u>\$ 5,801</u>

The accompanying notes are an integral part of this statement.

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1996

FIDUCIARY FUND TYPE

Agency Funds - The Advance Deposit and Registry of Court 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.

ACCOUNT GROUP

General Fixed Assets - This account group is established to account for all fixed assets used in governmental fund type operations. General fixed assets provided by the Caldwell Parish Police Jury, which are not significant, are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. No depreciation has been provided on general fixed assets. The account group is not a fund and is concerned only with the measurement of financial position and does not involve measurement of results of operations.

C. 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 accompanying financial statements have been prepared under generally accepted accounting principles as it relates to governmental bodies and the General Fund uses the following practices in recording its revenues and expenditures:

All revenues in the General Fund are recognized as revenue in the year in which they are earned and available for use except for interest income which is recognized when received.

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

D. BUDGETARY PRACTICES

As required by Louisiana Revised Statutes, the Caldwell Parish Clerk of Court prepared and legally adopted a budget for the General Fund for the year ended June 30, 1996. The proposed budget was prepared using generally accepted accounting principles, which is consistent with the basis of accounting used in the preparation of the accompanying financial statements. The proposed budget was made available for the public inspection on June 15, 1995. All budget appropriations lapse at year-end.

(Continued)

CALDWELL PARISH CLERK OF COURT

SCHEDULE OF CHANGES IN UNSETTLED DEPOSIT BALANCES, BY FUNDS -
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 FOR THE YEAR ENDED JUNE 30, 1996

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>
UNSETTLED DEPOSIT BALANCES AT JULY 1, 1995	<u>\$ 94,963</u>	<u>\$110,020</u>
ADDITIONS		
Deposits:		
Suits and Successions	157,319	31,000
Interest Earned	<u>952</u>	<u>2,511</u>
Total Additions	<u>158,271</u>	<u>33,511</u>
Total	<u>253,234</u>	<u>143,531</u>
REDUCTIONS		
Clerk's Costs (transferred to General Fund)	83,155	
Litigant Settlements, Refunds, Witness and Suit Costs, etc.	43,712	107,381
Sheriffs' Fees	16,712	
Other Reductions	<u>-</u>	<u>-</u>
Total Reductions	<u>143,579</u>	<u>107,381</u>
UNSETTLED DEPOSIT BALANCES AT JUNE 30, 1996	<u>\$109,655</u>	<u>\$ 36,150</u>

Supplementary schedule. Presented as additional analytical data.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

We examined the Caldwell Parish Clerk of Court payroll records for the years ended June 30, 1996 and noted no payments to employees or the Clerk which would constitute a bonus, advance, or gift.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Caldwell Parish Clerk of Court and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report of agreed-upon procedures is a matter of public record and its distribution is not limited.



White & Bates
Winnfield, Louisiana
October 23, 1996

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

The Caldwell Clerk provided us with a copy of the original budget and there were no amendments to such budget for the year ended June 30, 1996.

6. Trace the budget adoption and amendments to the minute book.

The budget was adopted on June 15, 1995 by the Caldwell Clerk and made available for public inspection on that date.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared budgeted revenues and expenditures to actual revenues and expenditures and noted that actual revenues and expenditures did not exceed budgeted amount by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected expenditures and noted that the payment amount and payee were proper.

- (b) determine if payments were properly coded to the correct fund and general ledger account;

We noted no exceptions to codings for proper fund or general ledger account.

- (c) and determine whether payments received approval from proper authorities.

The Caldwell Parish Clerk of Court properly approved all selections.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

This is not applicable to Caldwell Parish Clerk of Court.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

No deposits were noted which appeared to be for any of the items noted.

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STEVEN F. BATES, C.P.A.

October 23, 1996

INDEPENDENT AUDITORS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Eugene Dunn
Caldwell Parish Clerk of Court
Columbia, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Caldwell Parish Clerk of Court and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Caldwell Parish Clerk of Court's compliance with certain laws and regulations during the year ended June 30, 1996 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year ended June 30, 1996 which exceeded the above amounts.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

The Caldwell Clerk provided us with the required list.

3. Obtain from management a listing of all employees paid during the period under examination.

The Caldwell Clerk provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees on the list provided in agreed-upon procedure 3. matched any name provided in agreed-upon procedure 2.

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1996

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. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162. The Caldwell Parish Clerk of Court does not guarantee the benefits granted by the System.

Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Caldwell Parish Clerk of Court is required to contribute at an actuarial determined rate. This current rate is 11.50% of annual covered payroll. Contributions to the System 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 Caldwell Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer's 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 Caldwell Parish Clerk of Court total contributions to the system for the years ending June 30, 1996, 1995, and 1994, were \$23,175, \$19,675, and \$15,898, respectively, and were equal to the required contributions for each year.

7. EXPENDITURES MADE BY CALDWELL PARISH POLICE JURY

The following expenditures for the Caldwell Parish Clerk of Court were made by the Caldwell Parish Police Jury during the year ended June 1996:

Office Supplies	\$ 3,620
Computer and Equipment Maintenance	3,342
General Fixed Assets	3,094

(Continued)

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1996

8. CHANGES IN AGENCY FUND UNSETTLED DEPOSITS

The following is a summary of changes in agency fund unsettled deposits:

<u>YEAR ENDED</u> <u>JUNE 30, 1996</u>	<u>BEGINNING OF</u> <u>YEAR</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>END OF</u> <u>YEAR</u>
Advance Deposit Fund	\$ 94,963	\$158,271	\$143,579	\$109,655
Registry of Court Fund	<u>110,020</u>	<u>33,511</u>	<u>107,381</u>	<u>36,150</u>
Total	<u>\$204,983</u>	<u>\$191,782</u>	<u>\$250,960</u>	<u>\$145,805</u>

9. LITIGATION

The Caldwell Parish Clerk of Court was not involved in any litigation at June 30, 1996.

10. CONTINGENT LIABILITY

The Caldwell Parish Clerk of Court utilizes the reimbursement method for employee unemployment taxes and, accordingly, is contingently liable for the cumulative benefits paid to any employee who is eligible for such benefits at termination of employment. At June 30, 1996, no employee had terminated employment which resulted in an unemployment benefit claim.

11. EXCESS FUND BALANCE

Louisiana Revised Statutes require that every four years (at the close of the Clerk's term of office) the Clerk must pay the parish treasurer the portion of the General Fund fund balance that exceeds one-half of the revenues of the Clerk's last year in the term of office. At June 30, 1996, there was no amount due the parish treasurer as the General Fund's fund balance at June 30, 1996 did not exceed one-half of the revenues of the General Fund for this last year of the clerk's four-year term of office.

12. OTHER DISCLOSURES

There were no other postemployment benefits, subsequent events, leases, general long-term obligations or related party transactions that require disclosures in these notes to the June 30, 1996 financial statements.

(Concluded)

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE CLERK OF COURT - The Caldwell Parish Clerk of Court serves as the ex-officio notary public and the recorder of conveyances, mortgages and other acts as provided by the State of Louisiana Constitution of 1974 and has numerous other duties and powers as provided by law. The Clerk of Court is a parish-wide elected official and serves for a term of four years upon election.

The following is a summary of the more significant accounting policies:

A. REPORTING ENTITY

For financial reporting purposes, GASB Codification Section 2100 establishes criteria and standards for defining the financial reporting entity. The requirements of this section apply to all levels of state and local governmental units, including primary governments and component units of those primary governments.

The Caldwell Parish Clerk of Court is considered a component unit of the Caldwell Parish Police Jury since criteria established conclude that the Caldwell Clerk of Court has some fiscal dependence on the Police Jury for office facilities, etcetera and exclusion of the Caldwell Parish Clerk of Court's financial statements from those of the Police Jury would create incomplete financial statements of the parishwide governmental organization. Accordingly, these financial statements, are those of a component unit of a primary government, the Caldwell Parish Police Jury.

B. FUND ACCOUNTING

The accounts of the Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The various funds and account group are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following fund categories, fund types, and account group are used by the Clerk of Court:

GOVERNMENTAL FUND TYPE

General Fund (Salary) - The General Fund 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.

(Continued)

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1996

2. CASH AND CASH EQUIVALENTS

At June 30, 1996, the Caldwell Parish Clerk of Court had cash and cash equivalents (book balances) totaling \$213,096. This total included demand deposits of \$114,636 and time deposits of \$98,460. The bank balance of these accounts totaled \$219,980 at June 30, 1996. All cash and cash equivalent balances of the Caldwell Parish Clerk of Court at June 30, 1996 were secured by federal deposit insurance.

3. ACCOUNTS RECEIVABLE

The accounts receivable at June 30, 1996, recorded in the General Fund, represent billings on account for photocopy charges and recordations of legal documents.

4. CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets for the year ended June 30, 1996 is as follows:

	<u>Balance July 1, 1995</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1996</u>
Automobile	\$ 4,000		\$ 4,000	-
Office Furniture	28,964	\$ 1,395		\$ 30,359
Office Equipment	<u>49,880</u>	<u>3,648</u>		<u>53,528</u>
Total	<u>\$ 82,844</u>	<u>\$ 5,043</u>	<u>\$ 4,000</u>	<u>\$ 83,887</u>

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1996 are as follows:

FUND	<u>DUE FROM OTHER FUND</u>	<u>DUE TO OTHER FUND</u>
General Fund	\$ 180	
Advance Deposit Fund		<u>\$ 180</u>
	<u>\$ 180</u>	<u>\$ 180</u>

6. PENSION PLAN

Substantially all employees of the Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

(Continued)