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**AVOUELLES PARISH CLERK OF COURT
MARKSVILLE, LOUISIANA
FINANCIAL REPORT
JUNE 30, 1998**

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally and other appropriate public officials. This 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 OCT 2, 1998

Ducoffe & Company
Certified Public Accountants
P. O. Box 388
209 North Washington Street
Marksville, La 71351

**AVOUELLE PARISH CLERK OF COURT
Mottville, Louisiana**

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

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

The Honorable Samuel G. Covillon
Acadiana Parish Clerk of Court
Monroe, Louisiana

We have audited the accompanying general purpose financial statements of the Acadiana Parish Clerk of Court as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Acadiana Parish Clerk of Court management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Acadiana Parish Clerk of Court as of June 30, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 15, 1999, on our consideration of the Clerk's internal control structure and a report dated December 15, 1999 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Acadiana Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Ducote & Company
DUCCOTE & COMPANY
Monroe, Louisiana
September 15, 1999

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

The Honorable Samuel G. Couvillon
Aoyaltes Parish Clerk of Court
Marraville, Louisiana

We have audited the general purpose financial statements of the Aoyaltes Parish Clerk of Court as of and for the year ended June 30, 1985, and have issued our report thereon dated September 15, 1985. We conducted our 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 the Aoyaltes Parish Clerk of Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Aoyaltes Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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.


DUCOTE & COMPANY
Marraville, Louisiana
September 15, 1985

**GENERAL PURPOSE FINANCIAL STATEMENTS
(CONDENSED STATEMENTS - OVERVIEW)**

JAYVILLE PARISH CLERK OF COURT
 Marksville, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet
 June 30, 1998

	Governmental Fund <u>General Fund</u>	Proprietary Funds <u>Agency Funds</u>	Account Group General Fund <u>Asset Group</u>	Total (Memorandum Only)
ASSETS				
Cash and cash equivalents	\$180,291	\$458,084	\$0	\$638,375
Investments	440,000	305,080	0	745,080
Receivables	18,247	0	0	18,247
Due from other funds	10,800	680	0	11,480
Accrued interest receivable	8,331	0	0	8,331
Prepays	0	0	0	0
Office furnishings & equip	0	0	348,957	348,957
TOTAL ASSETS	<u>\$658,638</u>	<u>\$824,734</u>	<u>\$348,957</u>	<u>\$1,831,329</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$1,817	\$0	\$0	\$1,817
Due to other funds	898	10,000	0	10,898
Payroll deductions payable	11,277	0	0	11,277
Unclaimed property	2,819	0,000	0	11,304
Unsettled deposits	0	580,218	0	580,218
TOTAL LIABILITIES	<u>18,808</u>	<u>680,218</u>	<u>0</u>	<u>699,026</u>
FUND EQUITY				
Investment in general fixed assets	0	0	348,957	348,957
Fund balance				
Unreserved - designated for				
Subsequent year expenditures	31,000	0	0	31,000
Unreserved - undesignated	871,878	0	0	871,878
TOTAL FUND EQUITY	<u>902,878</u>	<u>0</u>	<u>348,957</u>	<u>1,251,733</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$921,686</u>	<u>\$680,218</u>	<u>\$348,957</u>	<u>\$1,951,061</u>

The accompanying notes are an integral part of this financial statement.

ANDRELLER PARISH CLERK OF COURT
 Marksville, Louisiana

GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget (GAAP Basis) and Actual
 For the Year Ended June 30, 1998

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Licenses and permits	\$4,500	\$9,692	\$5,192
Fees, charges, and considerations for services			
Court costs, fees, and charges	375,000	442,707	67,707
Fees for recording legal documents	280,000	244,752	(44,752)
Fees for certified copies of documents	18,000	25,580	8,580
Criminal search fees	0	579	579
Miscellaneous	600	3,291	2,791
Use of money and property:			
Interest earnings	30,000	\$4,418	(24,418)
Total revenues	628,100	731,009	153,909
EXPENDITURES			
General government:			
Personal service and related benefit	425,000	418,118	6,882
Operating services	108,000	121,307	(13,307)
Materials and supplies	68,000	98,438	(30,438)
Travel and other charges	8,000	7,458	1,458
Capital outlay	79,000	94,818	(8,818)
Total expenditures	678,000	739,939	(68,939)
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES	(49,900)	71,068	119,068
FUND BALANCES AT BEGINNING OF YEAR	572,202	572,202	0
FUND BALANCES AT END OF YEAR	\$522,302	\$643,272	\$211,068

The accompanying notes are an integral part of this financial statement.

NOTES TO FINANCIAL STATEMENTS

AVYSELLES PARISH CLERK OF COURT
Marksville, Louisiana

Notes to 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 1874, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages, and other acts, and has other duties and powers provided by law. The clerk of court is elected for a four-year term.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Avyelles 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. The criteria include:

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, entire
 - 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.

ANDYVILLE PARISH CLERK OF COURT
Marksville, Louisiana

Notes to Financial Statements, (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. REPORTING ENTITY, (Continued)

The Andyville Parish Police Jury, the financial reporting entity, has determined that the Andyville Parish Clerk of Court is not a component unit of the Andyville Parish Police Jury. The accompanying financial statements, therefore, present information only on the funds instituted 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 that 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 (General Fund) and Military (Agency funds). These funds are described as follows:

General Fund

The General fund, as provided by Louisiana Revised Statute 13:761, is the principal fund of the clerk of court and accounts 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.

Agency Funds

The Advalorem Disposal and Registry of Court Agency Funds 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 funds use the following practices in recording revenues and expenditures:

ACADIE PARISH CLERK OF COURT
Marksville, Louisiana

Notes to Financial Statements, (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

D. BASIS OF ACCOUNTING, (Continued)

Revenues

Recordings, cancellations, court attendance, criminal cost, etc., are recorded in the year in which they are earned. Interest income on the time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures

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

E. BUDGET PRACTICES

The proposed budget for the 1997 fiscal year was made available for public inspection at the clerk's office on May 29, 1997. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 15 days prior to the public hearing. The budget hearing was held at the clerk's office on June 17, 1997. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year-end.

Fiscal budget integration (within the accounting records) is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget 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 include 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 the 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. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost.

**BOYELLES PARISH CLERK OF COURT
Marksville, Louisiana**

Notes to Financial Statements, (Continued)

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

III. COMPENSATED ABSENCES

The clerk of court has the following policy relating to vacation and sick leave: Employees of the clerk's office earn two weeks of vacation leave each year. Vacation leave must be used in the year earned. Employees are allowed seven days of sick leave each year. Sick leave is noncumulative.

There are no accumulated or vested vacation and sick leave benefits which require accrual in conform with generally accepted accounting principles.

I. 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. There were no long-term obligations outstanding at June 30, 1986.

J. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate 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.

K. TOTAL COLUMNS ON STATEMENTS

Total amounts in the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At June 30, 1986, the clerk of court has cash and cash equivalents (bank balances) totaling \$581,145 as follows:

Money market	\$ 50
Demand deposits	121,800
Interest-bearing demand deposits	483,289
Time deposits	135,996
Total	<u>\$581,145</u>

AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana

Notes to Financial Statements, (Continued)

3. CASH AND CASH EQUIVALENTS, (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledge securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1998, the clerk has \$1,983,848 in deposits (adjusted bank balances). These deposits are secured from risk by \$1,241,681 of federal deposit insurance and \$338,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GA38 Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GA38 Statement 3, Louisiana Revised Statute 28:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

3. INVESTMENTS

At June 30, 1998, the clerk of court holds investments totaling \$795,000 as follows:

	Carrying Amount	Market Value
Certificates of Deposits	\$795,000	\$795,000
Total	\$795,000	\$795,000

These investments are stated on the balance sheet at cost. The investments are in the name of the clerk and are held at the clerk's office. Because the certificates are in the name of the clerk and are held by the clerk or the clerk's agent, the certificates are considered insured and registered, Category 3, in applying the credit risk of GA38 Codification Section 138.184.

4. RECEIVABLES

Receivables in the general fund totaled \$16,247 at June 30, 1998 detailed as follows:

Accounts Receivable	
Current	\$ 11,482
Over 30 days	1,002
Over 60 days	248
Over 90 days	3,515
Total Receivables	\$ 16,247

AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana

Notes to Financial Statements, (Continued)

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance June 30, 1997	\$ 298,247
Fiscal 1997-98:	
Additions	53,810
Deletions	<u> </u>
Balance June 30, 1998	<u>\$ 352,057</u>

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

Agency Funds:	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Advance Deposit	\$281,808	\$ 883,848	\$ 827,287	\$438,369
Registry of Court	276,800	1,221,840	1,087,808	.360,032
Total	\$558,608	\$2,105,688	\$1,915,095	\$898,401

7. PENSION PLAN

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

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with a least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average salary not to exceed 100 percent of their final average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established 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 Clerk of Court Retirement and Relief Fund, 11145 Grovesome Avenue, Suite 87, Metairie Rouge, Louisiana 70001, or by calling (504) 282-1182.

AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana

Notes to Financial Statements, (Continued)

7. PENSION PLAN (Continued)

Funding Policy: Plan members are required by state statute to contribute 8.25 percent of their covered salary and the Avoyelles Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 18.00 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Avoyelles Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Avoyelles Parish Clerk of Court's contributions to the System for the years ending June 30, 1998, 1997, and 1996 were \$37,451, \$49,295, and \$40,605, respectively, equal to the required contributions for each year.

8. OTHER POSTEMPLOYMENT BENEFITS

The Avoyelles Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's portion of premiums) as an expenditure when the monthly premiums are due. The cost of providing these benefits for the 2 retirees is not separable from the cost of providing benefits for the 14 active employees.

9. EXCESS FUND BALANCE

Louisiana Revised Statute 13:765 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 last year of the clerk's four-year term.

10. COMPENSATION OF ELECTED OFFICIAL

A detail of compensation paid to the Avoyelles Parish Clerk of Court, Samuel G. Couvillon out of the General Fund Revenues for the year-end June 30, 1998 is as follows:

Salary	\$ 53,090
Expense allowance	5,400
Election compensation	2,400
Supplementary Pay	<u>11,700</u>
Total Compensation	<u>\$ 72,590</u>

AVOUILLE PARISH CLERK OF COURT
Maksville, Louisiana

Notes to Financial Statements, (Continued)

11. LITIGATION

At June 30, 1999, the Avoville Parish Clerk of Court was not involved in any litigation and legal counsel is not aware of any unasserted claims.

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

Certain operating expenditures of the clerk's office are paid by the parish police jury and not included in the accompanying financial statements. These expenditures are summarized as follows:

Property/General liability insurance	\$ 1,500
Utilities	<u>8,500</u>
Total	<u>\$10,000</u>

SUPPLEMENTARY INFORMATION

COMBINING FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

FIDUCIARY FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit fund, as provided by Louisiana Revised Statute 15:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The registry of Court Fund, as provided by Louisiana Revised Statute 13:878, accounts for funds which have been ordered by the court to be held until judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

ANDREYELLES PARISH CLERK OF COURT
Marreroville, Louisiana

FINANCIAL FUNDS - AGENCY FUNDS

Comparing Balance Sheet
June 30, 1998

	Advance Deposit Fund	Registry of Court Fund	Total
ASSETS			
Cash and cash equivalents	\$126,764	\$283,080	\$409,844
Investments	268,000	0	268,000
Due from other funds	656	0	656
TOTAL ASSETS	<u>\$401,644</u>	<u>\$283,080</u>	<u>\$684,724</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Due to other funds	\$10,000	\$0	\$10,000
Unclaimed property	8,818	0	8,818
Unsettled deposits	473,120	283,080	756,200
TOTAL LIABILITIES	<u>\$491,938</u>	<u>\$283,080</u>	<u>\$775,018</u>

**ANDRELLER PARISH CLERK OF COURT
Mandeville, Louisiana**

FIDUCIARY FUNDS - AGENCY FUND

Combining Schedule of Changes in Unsettled Balances
For the Year Ended June 30, 1995

	Advance Deposit Fund	Registry of Court Fund	Total
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	\$438,808	\$218,801	\$657,609
Additions			
Deposits			
Suits and Successions	803,448	0	803,448
Judgments	0	1,225,279	1,225,279
Interest earnings on investments	0	8,888	8,888
Total Additions	803,448	1,234,167	2,037,615
Reductions			
Clerk's costs (transferred to General Fund)	408,909	0	408,909
Settlements to litigants	378,184	1,084,875	1,463,059
Attorney, executor, and notary	4,700	0	4,700
Judges' fees	23,078	0	23,078
Witnesses, appraisers, etc.	1,888	0	1,888
Comptroller's fees	2,280	0	2,280
Sheriff's fees	79,800	0	79,800
Other reductions	38,375	2,581	40,956
Total Reductions	877,281	1,087,456	1,964,737
UNSETTLED DEPOSITS AT END OF YEAR	\$413,130	\$285,080	\$698,210