

RECEIVED
LEGISLATIVE AUDITOR
1999 DEC 30 AM 11:43

OFFICIAL
FILE COPY

DO NOT SEND OUT

(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

**CALDWELL PARISH CLERK OF COURT
COLUMBIA, LOUISIANA
ANNUAL FINANCIAL REPORT
JUNE 30, 1999**

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 JAN 12 2000

WHITE & BATES

CERTIFIED PUBLIC ACCOUNTANTS

203 NORTH ABEL STREET

P. O. BOX 1397

WINNFIELD, LA 71483

(318) 628-3985

FAX (318) 628-3988

LAWRENCE I WHITE, C.P.A.

STEVEN F. BATES, C.P.A.

INDEPENDENT AUDITORS' REPORT

Honorable Eugene Dunn
Caldwell Parish Clerk of Court
Columbia, Louisiana

We have audited 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, 1999, as listed in the table of contents. These financial statements are the responsibility of the management of the *Caldwell Parish Clerk of Court*. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, 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. Those standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosures of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

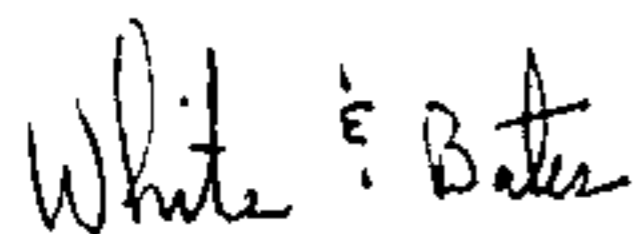
- any significant amount of resources committed to make computer systems and other electronic equipment year 2000-compliant;
- a general description of the year 2000 issue, including a description of the stages of work in progress or completed as of the year end of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant; and
- the additional stages of work necessary for making the computer systems and other electronic equipment year 2000-complaint.

The Caldwell Parish Clerk of Court has omitted such disclosures. We do not provide assurance that the Caldwell Parish Clerk of Court is or will be year 2000 ready, that the Caldwell Parish Clerk of Court's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Caldwell Parish Clerk of Court does business will be year 2000 ready.

In our opinion, except for the omission of the information discussed in the preceding paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Caldwell 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 issued a report dated December 15, 1999 on our consideration of the Caldwell Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

A handwritten signature in cursive script that reads "White & Bates".

White & Bates
December 15, 1999
Winnfield, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

CALDWELL PARISH CLERK OF COURT

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP

JUNE 30, 1999

ASSETS	GOVERNMENTAL		FIDUCIARY		ACCOUNT		TOTAL (MEMORANDUM ONLY)
	FUND TYPE	GENERAL	FUND TYPE (AGENCY FUNDS)	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	GROUP GENERAL FIXED ASSETS	
Cash and Cash Equivalents (Note 2)	\$ 70,426		\$ 142,968		\$ 67,090		\$ 280,484
Investments (Notes 3)	51,099		30,659				81,758
Accounts Receivable (Note 4)	3,944						3,944
Due From Other Funds (Note 6)	3,717						3,717
General Fixed Assets (Note 5)						\$ 108,631	108,631
TOTAL ASSETS	\$ 129,186		\$ 173,627		\$ 67,090	\$ 108,631	\$ 478,534
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts Payable	\$ 3,400						\$ 3,400
Payroll Withholdings	3,509						3,509
Due to Other Funds			\$ 3,717				3,717
Unsettled Deposits (Note 9)			169,910		\$ 67,090		237,000
TOTAL LIABILITIES	6,909		173,627		67,090	-	247,626
FUND EQUITY:							
Investment in General Fixed Assets						\$ 108,631	108,631
Fund Balance:							
Reserved for Capital Purchases		6,307					6,307
Unreserved-Undesignated		115,970					115,970
TOTAL FUND EQUITY	122,277		-		-	108,631	230,908
TOTAL LIABILITIES AND FUND EQUITY	\$ 129,186		\$ 173,627		\$ 67,090	\$ 108,631	\$ 478,534

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, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Licenses And Permits - Marriage	\$ 2,700	\$ 2,625	\$ (75)
Fees, Charges, And Commissions For Services:			
Court Costs, Fees, And Charges	100,000	100,116	116
Fees For Recording Legal Documents	91,000	90,884	(116)
Fees For Photocopies Of Documents	30,000	31,770	1,770
Supplemental Compensation Fund Receipts	11,000	11,825	825
Use Of Money And Property - Interest Received	9,000	9,570	570
Grants	-	-	-
Miscellaneous	<u>17,000</u>	<u>17,577</u>	<u>577</u>
 TOTAL REVENUES	 <u>260,700</u>	 <u>264,367</u>	 <u>3,667</u>
EXPENDITURES:			
Current:			
Personal Services And Related Benefits	194,500	193,715	785
Operating Services	42,300	42,458	(158)
Materials And Supplies	19,500	20,029	(529)
Travel And Other Charges (Note 12)	9,500	9,802	(302)
Capital Outlays	<u>9,000</u>	<u>8,300</u>	<u>700</u>
 TOTAL EXPENDITURES	 <u>274,800</u>	 <u>274,304</u>	 <u>496</u>
Excess (Deficit) of Revenues Over Expenditures	(14,100)	(9,937)	4,163
FUND BALANCE AT BEGINNING OF YEAR	<u>132,214</u>	<u>132,214</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 118,114</u>	<u>\$ 122,277</u>	<u>\$ 4,163</u>

The accompanying notes are an integral part of this statement.

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 1999

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 parish wide 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:

(Continued)

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED JUNE 30, 1999

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.

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 GROUPS

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.

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

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.

(Continued)

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED JUNE 30, 1999

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, 1999. 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 8, 1998. All budget appropriations lapse at year-end.

Formal budget integration within the accounting records is not employed as a management control device. The Clerk of Court does not use encumbrance accounting. The budget amounts shown in the financial statements represent the original adopted budget as amended.

E. CASH AND CASH EQUIVALENTS

Cash includes amounts in interest bearing demand deposits. Cash equivalents include amounts in time deposits. Time deposits are stated at cost. Under current 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.

(Continued)

CALDWELL PARISH CLERK OF COURT

**NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1999**

F. INVESTMENTS

State statutes authorize the Caldwell Parish Clerk of Court to invest in United States bonds, treasury notes and bills. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments are stated at cost.

G. COMPENSATED ABSENCES

The Caldwell Parish Clerk of Court provides vacation and sick leave to its full-time employees as follows:

<u>PERIOD OF CONTINUOUS SERVICE</u>	<u>VACATION DAYS</u>
Up to 6 Months	5
6 Months to 10 Years	10
10 Years to 20 Years	15
Over 20 Years	20

	<u>SICK LEAVE DAYS</u>
Per Fiscal Year	10

The above described vacation and sick leave days are not cumulative and must be used during the period earned and, accordingly, the Caldwell Parish Clerk of Court has no accumulated and vested benefits related to vacation leave which require accrual.

H. TOTAL COLUMN ON COMBINED STATEMENTS

The total column on the combined statements is captioned *Memorandum Only* to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(Continued)

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED JUNE 30, 1999

I. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements.

2. CASH AND CASH EQUIVALENTS

At June 30, 1999, the carrying amount of the Clerk's deposits with financial institutions was \$280,484 and included in these deposits were time deposits of \$114,830. These deposits are stated at cost, which approximates market, and under state law, these deposits (or the resulting bank balance) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. All the Clerk's bank balances were fully covered by federal deposit insurance at June 30, 1999.

3. INVESTMENTS

Investments held at June 30, 1999, include \$81,758 in the Louisiana Asset Management Pool Inc. (LAMP), a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GASB Codification Section 150.165, the investment in LAMP at June 30, 1999, is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local government in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities

(Continued)

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1999

issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

4. ACCOUNTS RECEIVABLE

The accounts receivable at June 30, 1999, recorded in the General Fund, represent billings on account for photocopy charges and recordation of legal documents. No allowance for doubtful accounts has been required.

5. CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets for the year ended June 30, 1999 is as follows:

	Balance July 1, <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1999</u>
Office Furniture	\$ 30,359			\$ 30,359
Office Equipment	<u>69,972</u>	\$ 8,300	\$ -	<u>78,272</u>
Total	<u>\$100,331</u>	<u>\$ 8,300</u>	<u>\$ -</u>	<u>\$ 108,631</u>

6. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1999 are as follows:

<u>FUND</u>	<u>DUE FROM OTHER FUND</u>	<u>DUE TO OTHER FUND</u>
General Fund	\$ 3,717	
Advance Deposit Fund		\$ 3,717

(Continued)

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED JUNE 30, 1999

7. 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.

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 10.00% 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's contributions to the system for the years ending June 30, 1999, 1998, and 1997, were \$14,736, \$12,958, and \$13,438, respectively, and were equal to the required contributions for each year.

(Continued)

CALDWELL PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1999

8. 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 30, 1999:

Computer and Equipment Maintenance	\$ 7,876
------------------------------------	----------

9. UNSETTLED BALANCES

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

	BALANCE JULY 1, <u>1998</u>	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, <u>1999</u>
Advance Deposit Fund	\$ 114,674	\$ 535,810	\$ 476,857	\$ 173,627
Registry of Court Fund	<u>52,549</u>	<u>27,488</u>	<u>12,947</u>	<u>67,090</u>
Total	<u>\$ 167,223</u>	<u>\$ 563,298</u>	<u>\$ 489,804</u>	<u>\$ 240,717</u>

10. LITIGATION

The Caldwell Parish Clerk of Court was not involved in any litigation at June 30, 1999.

11. 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, 1999, no employee had terminated employment which resulted in an unemployment benefit claim.

(Continued)

CALDWELL PARISH CLERK OF COURT

**NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 1999**

12. 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 balance that exceeds one-half of the revenues of the Clerk's last year in the term of office. At June 30, 1999, there was no amount due the parish treasurer since this was not the last year of the clerk's four-year term of office.

13. COMMITMENTS

Leases that do not meet the criteria for capitalization are classified as operating leases with related rentals charged to current operating expenditures. For the year ended June 30, 1999, the Clerk had operating lease costs of approximately \$4,374 which is included in travel and other charges. The future minimum lease payments under non-cancelable operating leases are as follows at June 30, 1999:

YEAR ENDED	AMOUNT
June 30, 2000	<u>\$ 4,010</u>

14. OTHER DISCLOSURES

There were no subsequent events or related party transactions that require disclosures in these notes to the June 30, 1999 financial statements.

(Concluded)

WHITE & BATES

CERTIFIED PUBLIC ACCOUNTANTS

203 NORTH ABEL STREET

P. O. BOX 1397

WINNFIELD, LA 71483

(318) 628-3985

FAX (318) 628-3988

LAWRENCE I. WHITE, C.P.A.

STEVEN F. BATES, C.P.A.

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

Honorable Eugene Dunn
Caldwell Parish Clerk of Court
Columbia, Louisiana

We have audited the financial statements of the Caldwell Parish Clerk of Court, a component unit of the Caldwell Parish Police Jury, for the year ended June 30, 1999, and have issued our report thereon dated December 15, 1999, which was qualified due to the omission of the year 2000 disclosures that are required by Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*. 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

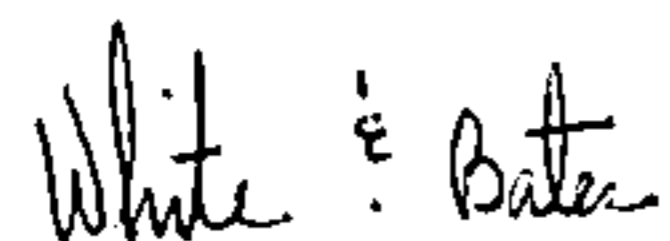
As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Caldwell Parish Clerk of Court's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and 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 Caldwell 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 errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management, and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script that reads "White & Bates".

White & Bates
Winnfield, LA 71483
December 15, 1999

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. In addition, the Advance Deposit Fund also collects child support payments for distribution to various local and state bodies and non-support litigation costs for ultimate disposition.

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 judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

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, 1999

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND
UNSETTLED DEPOSIT BALANCES AT JULY 1, 1998	<u>\$ 114,674</u>	<u>\$ 52,549</u>
ADDITIONS		
Deposits:		
Suits and Successions	530,880	25,890
Interest Earned	<u>4,930</u>	<u>1,598</u>
Total Additions	<u>535,810</u>	<u>27,488</u>
Total	<u>650,484</u>	<u>80,037</u>
REDUCTIONS		
Clerk's Costs (transferred to General Fund)	86,921	
Litigant Settlements, Refunds, Witness and Suit Costs, etc.	370,327	12,947
Sheriff's Fees	<u>19,609</u>	<u> </u>
Total Reductions	<u>476,857</u>	<u>12,947</u>
UNSETTLED DEPOSIT BALANCES AT JUNE 30, 1999	<u>\$ 173,627</u>	<u>\$ 67,090</u>

Supplementary schedule. Presented as additional analytical data.