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**CALDWELL PARISH CLERK OF COURT  
COLUMBIA, LOUISIANA  
ANNUAL FINANCIAL REPORT  
JUNE 30, 1987**

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 2-18-98

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WHITE & BATES, CPAs

## INDEPENDENT AUDITORS' REPORT

Honorable Eugene Dunn  
Caldwell Parish Clerk of Court  
Columbia, Louisiana

We have audited the accompanying general purpose 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, 1997, as listed in the foregoing table of contents. These financial statements are the responsibility of the Caldwell Parish Clerk of Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Governmental Accounting Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*. These 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.

In our opinion, the general purpose financial statements referred to in the first paragraph presented fairly, in all material respects, the financial position of the Caldwell Parish Clerk of Court, as of June 30, 1997 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Accounting Standards*, we have also issued a report dated December 17, 1997 on our examination of the Caldwell Parish Clerk of Court's internal control structure and a report dated December 17, 1997 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental information schedule listed in the foregoing 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.

*White & Bates*

White & Bates  
Monroe, Louisiana  
December 17, 1997

**COMPONENT UNIT FINANCIAL STATEMENTS**

## STATEMENT A

## CALDWELL PARISH CLERKS OF COURT

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP  
JUNE 30, 1961

	CONVENTIONAL FUND TYPE		FUNDARY FUND TYPE		ACCOUNT GROUP		TOTAL (MEMORANDUM COLLT)
	GENERAL FUND (CALLAHEE)	ADAPTABLE DEPOSIT FUND	ADAPTABLE DEPOSIT FUND	RESERVE FUND	GENERAL FUND	FIXED ASSETS	
<b>ASSETS</b>							
Cash and Cash Equivalents (Note 2)	\$ 39,029	\$ 124,273	\$ 47,062				\$ 290,379
Accounts Receivables (Note 3)	4,960						4,960
Due From Other Funds (Note 3)	247						247
General Fund Assets (Note 4)					\$ 84,233		84,233
<b>TOTAL ASSETS</b>	\$ 44,236	\$ 124,273	\$ 47,062		\$ 84,233		\$ 199,802
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES:</b>							
Accounts Payable	\$ 1,279						\$ 1,279
Payroll Withholdings	1,416						1,416
Due to Other Funds		\$ 367					367
Unallocated Deposits (Note 3)		121,812	\$ 47,062				178,874
<b>TOTAL LIABILITIES</b>	\$ 1,212	\$ 124,272	\$ 47,062				\$ 178,866
<b>FUND EQUITY:</b>							
Investment in General Fund Assets	\$6,527						6,527
Unreserved-Unallocated Fund Balance	\$6,509						6,509
<b>TOTAL FUND EQUITY</b>	\$ 13,036						\$ 13,036
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$ 14,272	\$ 124,273	\$ 47,062		\$ 84,233		\$ 200,802

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, 1997

REVENUES:	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)
Licenses And Permits - Marriage	\$ 3,000	\$ 2,776	\$ ( 224)
Fees, Charges, And Commissions For Services:			
Court Costs, Fees, And Charges	67,600	60,100	5,199
Fees For Recording Legal Documents	30,800	29,123	9,323
Fees For Photocopies Of Documents	25,000	27,723	2,723
Supplemental Compensation Fund Receipts	9,800	11,727	2,727
Use Of Money And Property - Interest Received	6,800	6,271	771
Miscellaneous	7,800	8,426	1,426
<b>TOTAL REVENUES</b>	<b>217,800</b>	<b>218,726</b>	<b>21,726</b>
<b>EXPENDITURES:</b>			
Current:			
Personal Services And Related Benefits	148,000	164,521	( 16,521)
Operating Services	30,800	29,899	800
Materials And Supplies	12,800	14,468	( 2,468)
Travel And Other Charges (Note 12)	30,800	32,139	( 2,139)
Capital Outlays	5,800	1,248	3,652
<b>TOTAL EXPENDITURES</b>	<b>263,200</b>	<b>262,275</b>	<b>( 1,925)</b>
Excess (Deficit) of Revenues Over Expenditures	51,600	57,971	5,971
Other Financing Sources - Sale of Assets	—	—	—
Excess (Deficit) of Revenues and Other Sources Over Expenditures	51,600	57,971	5,971
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>71,600</b>	<b>71,600</b>	<b>—</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 123,200</b>	<b>\$ 129,571</b>	<b>\$ 6,371</b>

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, 1993

---

#### I. 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 1874 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 these 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, stationery and inclusion 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, 1997

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#### 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 in 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 accounts 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, 1997

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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, 1997. 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 July 1, 1996. All budget appropriations lapse at year-end.

Fiscal budget integration within the accounting records is not employed as a management control device. The Clerk of Court does not use encumbrance accounting. There were no encumbrances to the original budget during the fiscal year.

#### 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, 1997

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F. 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.

G. 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.

H. 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.

(Continued)

**CAIDWELL PARISH CLERK OF COURT**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 1997**

**2. CASH AND CASH EQUIVALENTS**

At June 30, 1997, the carrying amount of the Clerk's deposits with financial institutions was \$250,379 and included in these deposits were time deposits of \$184,508. 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, 1997.

**3. ACCOUNTS RECEIVABLE**

The accounts receivable at June 30, 1997, recorded in the General Fund, represent billings on account for photocopy charges and recording of legal documents.

**4. CHANGES IN GENERAL FIXED ASSETS**

The changes in general fixed assets for the year ended June 30, 1997 is as follows:

	Balance July 1, <u>1996</u>	Additions	Deletions	Balance June 30, <u>1997</u>
Office Furniture	\$ 38,359			\$ 38,359
Office Equipment	50,328	\$ 1,348	\$ .	51,676
<b>Total</b>	<b>\$ 88,687</b>	<b>\$ 1,348</b>	<b>\$ .</b>	<b>\$ 90,035</b>

**5. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 1997 are as follows:

FUND	DUE FROM OTHER FUND	DUE TO OTHER FUND
General Fund	\$ 357	
Advance Deposit Fund		\$ 357

(Continued)

## CALDWELL PARISH CLERK OF COURT

### NOTES TO FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED JUNE 30, 1997

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#### 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 (non-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 Breckinridge Avenue, Suite B1, Baton Rouge, Louisiana 70818, or by calling (504) 293-1182. 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 11.08% 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 11:183, 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, 1997, 1996, and 1995, were \$13,438, \$13,484, and \$30,901, 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, 1997**

**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 30, 1997:

Office Supplies	\$ 1,771
Computer and Equipment Maintenance	11,843
General Fixed Assets	6,916

**8. UNSETTLED BALANCES**

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

	BALANCE JULY 1, 1996	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 1997
Advance Deposit Fund	\$ 109,659	\$ 173,882	\$ 199,218	\$ 184,323
Registry of Court Fund	38,150	13,801	2,871	49,080
Total	<u>\$147,809</u>	<u>\$ 187,683</u>	<u>\$ 202,089</u>	<u>\$ 173,356</u>

**9. LITIGATION**

The Caldwell Parish Clerk of Court was not involved in any litigation at June 30, 1997.

**10. CONTINGENT LIABILITY**

The Caldwell Parish Clerk of Court utilizes the reimbursement method for employer 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, 1997, 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, 1997**

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**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, 1997, there was no amount due the parish treasurer since this was not the last year of the clerk's four-year term of office.

**12. 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, 1997, the Clerk had operating lease costs of approximately \$4,326 which is included in travel and other charges. The future minimum lease payments under non-cancelable operating leases are as follows at June 30, 1997:

<b>YEAR ENDED</b>	<b>AMOUNT</b>
June 30, 1998	\$ 4,326
June 30, 1999	4,326
June 30, 2000	<u>4,326</u>
Total	<b><u>\$12,978</u></b>

**13. OTHER DISCLOSURES**

There were no subsequent events or related party transactions that require disclosure in these notes to the June 30, 1997 financial statements.

(Continued)

# WHITE & BATES

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LEWIS & CLARK

STATE OF LOUISIANA

## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Eugene Dorn  
Caldwell Parish Clerk of Court  
Columbia, Louisiana

We have audited the general purpose financial statements of the Caldwell Parish Clerk of Court, a component unit of the Caldwell Parish Police Jury, for the year ended June 30, 1997, and have issued our report thereon dated December 17, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Caldwell Parish Clerk of Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, the objective of any evaluation of the structure is to identify it subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Caldwell Parish Clerk of Court, for the year ended June 30, 1997, we obtained an understanding of the internal control situation. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the

internal control structure elements does not reduce to a relatively low level the risk that errors and 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended solely for the use of management, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*White & Carter*

White & Carter  
Winfield, Louisiana  
December 17, 1997



# WHITE & BATES

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ISSUANCE DATE: 12/14/97

REPORT DATE: 12/14/97

## INDEPENDENT AUDITORY REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED BY ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Eugene Dorn  
Caldwell Parish Clerk of Court  
Columbia, Louisiana

We have audited the general purpose 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, 1997, and have issued our report thereon dated December 11, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Caldwell Parish Clerk of Court is the responsibility of the management of the Caldwell Parish Clerk of Court. 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. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions. 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.

However, we noted the following item that we believe to be an immaterial instance of noncompliance:

### **Budget Adherence**

**Condition:** The Caldwell Parish Clerk of Court failed to amend its general fund budget for actual variances that exceeded budgeted amounts by more than 5% as required by state statute.

**Recommendation:** We recommend that the Caldwell Parish Clerk of Court amend its general fund in accordance with statutory guidelines.

Clark's Response - I agree with your observation and the general goal of the Caldwell Parish Clerk of Court will be amended in future years as needed to comply with statutory guidelines.

This report is intended solely for the use of management, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*W. H. & B. Bates*

W. H. & B. Bates  
Winfield, Louisiana  
December 17, 1997

### **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.

CALDWELL PARISH CLERK OF COURT

SCHEDULE 1

SCHEDULE OF CHANGES IN UNSETTLED DEPOSIT BALANCES, BY FUNDS -  
 FIDUCIARY FUND TYPE - AGENCY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 1997

	ADVANCED DEPOSIT FUND	REGISTRY OF COURT FUND
UNSETTLED DEPOSIT BALANCES AT JULY 1, 1996	\$ 109,655	\$ 36,158
ADDITIONS		
Deposits:		
Suits and Successions	172,590	12,189
Interest Earned	3,322	1,208
Total Additions	175,912	13,397
Total	283,567	49,485
REDUCTIONS		
Clerk's Costs (transferred to General Fund)	93,128	
Litigant Settlements, Refunds, Witness and Suit Costs, etc.	93,638	2,371
Sheriff's Fees	18,465	
Other Reductions	18	-
Total Reductions	205,249	2,371
UNSETTLED DEPOSIT BALANCES AT JUNE 30, 1997	\$ 124,272	\$ 47,082

Supplementary schedule. Presented as additional analytical data.