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**WINN PARISH CLERK OF COURT
WINNFIELD, 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: DEC 2 5 1988

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REPORT 142 1 1714

INDEPENDENT AUDITORS' REPORT

Honorable Donald E. Kelly
Winn Parish Clerk of Court
Winfield, Louisiana

We have audited the accompanying financial statements of the Winn Parish Clerk of Court, a component unit of the Winn 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 Winn 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. 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 financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Winn 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 Auditing Standards, we have also issued a report dated December 24, 1997 on our consideration of the Winn Parish Clerk of Court's internal control structure and a report dated December 24, 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 Winn 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
Winfield, Louisiana
December 24, 1997

COMPONENT UNIT FINANCIAL STATEMENTS

WINS FABRIK CLERK OF COURT

STATEMENT A

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
ENDED 12/31/91

	GOVERNMENTAL		FUND TYPE		ACCOUNT		TOTAL
	FUND TYPE	GENERAL FUND	AGENCY FUND	GENERAL FUND	GENERAL FUND	LONG-TERM OBLIGATION	
ASSETS							
Cash and Cash Equivalents (Note 2)							\$ 800,367
Accounts Receivable (Note 3)							6,178
Due From Other Funds (Note 3)						\$ 184,988	184,988
General Fund Assets (Note 4)							218
Amount to be Provided for Retirement of General Long Term Obligations							4,000
TOTAL ASSETS	\$ 87,218	\$ 21,628	\$ 20,000	\$ 184,988	\$ 4,000	\$ 4,000	\$ 326,832
LIABILITIES AND FUND EQUITY							
LIABILITIES							
Accounts Payable	\$ 4,982						\$ 4,982
Payroll Withholdings	1,981						1,981
Due to Other Funds		\$ 218					218
Capital Leases Payable (Notes 7 & 8)					\$ 4,000		4,000
Unsettled Deposits (Note 10)		20,000					20,000
TOTAL LIABILITIES	\$ 6,963	\$ 21,628	\$ 20,000		\$ 4,000		\$ 52,601
FUND EQUITY:							
Investment in General Fund Assets						\$ 184,988	184,988
Unassigned-Unappropriated Fund Balance	\$ 80,654						80,654
TOTAL FUND EQUITY	\$ 80,654					\$ 184,988	\$ 265,642
TOTAL LIABILITIES AND FUND EQUITY	\$ 87,218	\$ 21,628	\$ 20,000	\$ 184,988	\$ 4,000	\$ 4,000	\$ 326,832

The accompanying notes are an integral part of this statement.

WVNS 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 FAVORABLE (UNFAVORABLE)
Licenses And Permits - Marriage	\$ 4,180	\$ 4,668	\$ 588
Fees, Charges, And Commissions For Services:			
- Court Costs, Fees, And Charges	118,080	127,858	(9,778)
- Fees For Recording Legal Documents	83,000	111,887	28,887
- Fees For Photocopies Of Documents	15,200	12,736	(2,464)
- Supplemental Compensation Fund Receipts	10,000	10,000	-
Intergovernmental Grant	-	19,017	19,017
Use Of Money And Property - Interest Received	9,808	13,829	4,021
Miscellaneous	200	4,084	3,884
TOTAL REVENUES	231,468	300,181	68,713
EXPENDITURES:			
Current:			
- Personal Services And Related Benefits	175,643	190,057	(14,414)
- Operating Services	29,800	34,715	4,915
- Materials And Supplies	18,200	24,491	6,291
- Travel And Other Charges	16,960	23,661	6,701
- Capital Outlay	-	39,812	39,812
- Debt Service	-	7,384	7,384
TOTAL EXPENDITURES	239,603	289,320	(50,283)
Excess (Deficit) of Revenues Over Expenditures	11,755	18,864	7,109
Other Financing Sources - Wvns Parish Police Jury (Note 11)	-	7,384	7,384
Excess (Deficit) of Revenues and Other Sources Over Expenditures	11,755	26,248	14,493
FUND BALANCE AT BEGINNING OF YEAR	29,804	29,804	-
FUND BALANCE AT END OF YEAR	\$ 41,559	\$ 56,052	\$ 14,493

The accompanying notes are an integral part of this statement.

WINN PARISH CLERK OF COURT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE CLERK OF COURT - The Winn 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 those primary governments.

The Winn Parish Clerk of Court is considered a component unit of the Winn Parish Police Jury since criteria established conclude that the Winn Clerk of Court has some fiscal dependence on the Police Jury for office facilities, meters and inclusion of the Winn 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 Winn 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 groups 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 groups are used by the Clerk of Court:

(Continued)

WINN PARISH CLERK OF COURT

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

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 unexpended 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 Winn 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 refers to the timing of the measurements made, regardless of the measurement focus applied.

(Continued)

WINN PARISH CLERK OF COURT

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

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 Winn 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.

Formal 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 amendments 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)

WINN 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 \$400,567 and included in these deposits were time deposits of \$247,069. These deposits are stated at cost, which approximates market, and 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. 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 recollection 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, 1996	Additions	Deletions	Balance June 30, 1997
Office Furniture	\$ 68,821			\$ 68,821
Office Equipment	29,151	\$ 18,816	\$ -	47,967
Total	\$165,872	\$ 18,816	\$ -	\$184,688

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	\$ 218	
Advance Deposit Fund		\$ 218

(Continued)

WINN PARISH CLERK OF COURT

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

4. 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 65 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 7 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, 31745 Briarwood Avenue, Suite D1, Baton Rouge, Louisiana 70816, or by calling (504) 281-1160. 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 Winn Parish Clerk of Court is required to contribute at an actuarial determined rate. This current rate is 11.68% 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 Winn Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:100, 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 Winn Parish Clerk of Court total contributions to the system for the years ending June 30, 1993, 1996, and 1995, were \$15,850, \$14,751, and \$13,847, respectively, and were equal to the required contributions for each year.

(Continued)

WINN PARISH CLERK OF COURT

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

7. CAPITAL LEASES

The Winn Parish Clerk of Court obtained a new computer system and copy machine under lease-purchase agreements which have been reflected in these financial statements as general long-term debt obligations. The terms of the leases are as follows:

	Computer System	Copy Machine
Lease Date	June 1, 1993	January 27, 1993
Total Amount Lease	\$28,238.80	\$10,417.44
Monthly Principal and Interest Payments	400.61	217.03
Term	68 months	48 months

Under the terms of these leases, the title to the assets transfers to the Winn Parish Clerk of Court at the end of the lease term and the following is a summary of the lease minimum lease-purchase payments and the present value of the net minimum lease-purchase payments at June 30, 1997:

Year Ending	Amount
June 30, 1998	\$ 3,177
Less: Interest Portion Payments	(238)
Present Value of Net Minimum Lease Payment	<u>\$ 2,939</u>

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation (Capital Leases) transactions during the year:

Long-Term Obligations	Amount
July 1, 1996	\$ 11,536
Deductions - Principal Payments	(8,382)
June 30, 1997	<u>\$ 3,154</u>

(Continued)

WINN PARISH CLERK OF COURT

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

9. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Winn Parish Clerk of Court provides certain continuing health care and life insurance benefits for its 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. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the Clerk. The Clerk recognizes the cost of providing these benefits (Clerk's portion of premiums) as an expenditure when the premiums become due. For the year ended June 30, 1997, the costs of retiree benefits totaled \$5,078. There are currently five participants eligible to receive benefits under this program.

10. UNSETTLED BALANCES

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

	BALANCE JULY 1, 1996		BALANCE JUNE 30, 1997	
		ADDITIONS	REDUCTIONS	
Advance Deposit Fund	\$ 200,168	\$ 258,650	\$ 258,375	\$ 252,494
Registry of Court Fund	254,323	281,243	170,188	365,387
Total	\$ 454,491	\$ 539,893	\$ 428,563	\$ 517,881

11. EXPENDITURES MADE BY WINN PARISH POLICE JURY

The Winn Parish Police Jury during the year ended June 30, 1997 made expenditures of more than \$11,974 for the benefit of the Winn Parish Clerk of Court. These expenditures were primarily for operating services (computer maintenance) and materials and supplies (stamping & microfilm). In addition, the Winn Parish Police Jury also paid \$7,384 of the Clerk's capital lease payments and, accordingly, such payments are reflected in these statements as other financing sources.

The Winn Parish Police Jury also provides for the Clerk of Court with office facilities and the related utility costs for such facilities.

(Continued)

WINN PARISH CLERK OF COURT

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

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 \$3,489 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:

YEAR ENDED	AMOUNT
June 30, 1998	\$ 1,264

13. LITIGATION

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

14. CONTINGENT LIABILITY

The Winn 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, 1997, no employees had terminated employment, which resulted in an unemployment benefit claim.

15. 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, 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.

16. OTHER DISCLOSURES

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

(Continued)

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ISSUANCE NUMBER 010

ISSUANCE DATE 1/14

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

Honorable Donald E. Kelley
Winn Parish Clerk of Court
Winnfield, Louisiana

We have audited the financial statements of the Winn Parish Clerk of Court, a component of the Winn Parish Police Jury, for the year ended June 30, 1997, and have issued our report thereon dated December 24, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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 misstatements.

The management of the Winn 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, projection of any evaluation of the structure to future periods is subject to the risk that circumstances 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 financial statements of the Winn Parish Clerk of Court, for the year ended June 30, 1997, we obtained an understanding of the internal control structure. 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 & Bates
Winfield, Louisiana
December 24, 1997

WHITE & BATES

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TELEPHONE
704/336-6200

ISSUED BY WHITE & BATES

ISSUED DATE: 12/24

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Donald E. Kelley
Winn Parish Clerk of Court
Winnfield, Louisiana

We have audited the financial statements of the Winn Parish Clerk of Court, a component unit of the Winn Parish Police Jury, as of and for the year ended June 30, 1997, and have issued our report thereon dated December 24, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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.

Compliance with laws, regulations, contracts, and grants applicable to the Winn Parish Clerk of Court is the responsibility of the management of the Winn 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 Winn Parish Clerk of Court 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.

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 & Bates
Winnfield, Louisiana
December 24, 1997

SECRETARY 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.

WISN 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

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND
UNSETTLED DEPOSIT BALANCES AT JULY 1, 1996	\$ 207,183	\$ 214,207
ADDITIONS		
Deposits:		
Suits and Successions	253,710	186,378
Interest Earned	2,940	14,965
Total Additions	256,650	201,343
Total	463,833	415,470
REDUCTIONS		
Clerk's Costs (transferred to General Fund)	114,538	-
Ligant Settlements, Refunds, Witness and Suit Costs, etc.	71,252	170,163
Specially Fees	27,283	-
Other Reductions	-	-
Total Reductions	213,073	170,163
UNSETTLED DEPOSIT BALANCES AT JUNE 30, 1997	\$ 250,810	\$ 245,307

Supplementary schedule: Presented as additional analytical data.