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EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Financial Report

Year Ended 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 05 2000

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INDEPENDENT AUDITORS' REPORT

The Honorable Walter Lee
Evangeline Parish Clerk of Court
Ville Platte, Louisiana

We have audited the accompanying general purpose financial statements of the Evangeline Parish Clerk of Court, a component unit of the Evangeline Parish Police Jury, 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 Clerk of Court. Our responsibility is to express an opinion on these general purpose 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 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 the Clerk of Court, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Evangeline Parish Clerk of Court has not reconciled certain individual suit docket balances in the Advance Deposit Agency Fund with the related cash deposits at June 30, 1999. The related cash balances represent 66 percent of the fiduciary fund type's assets and liabilities at June 30, 1999. Because the Clerk of Court has not reconciled these balances, it was not practical for us to determine the amount of fees, if any, due to the Advance Deposit Agency Fund from litigants or the amount due to the General Fund from the Advance Deposit Agency Fund for fees earned resulting from suit activity at June 30, 1999. The effects of not reconciling these balances on the general purpose financial statements cannot be reasonably determined.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the Clerk of Court reconciled the deposits accounted for in the Advance Deposit Agency Fund, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Evangeline 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 November 10, 1999 on our consideration of the Evangeline Parish Clerk of Court's internal control over financial reporting and our tests on certain provisions of 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 year 2000 supplemental information on page 14 is required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Evangeline Parish Clerk of Court is or will become year 2000 compliant, that the Clerk's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Clerk does business are or will become year 2000 compliant.

The supplemental information (pages 17-35) in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Evangeline 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.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for the year ended June 30, 1998 in which we expressed a qualified opinion on the general purpose financial statements of the Evangeline Parish Clerk of Court due to the inability to reconcile individual suit docket balances in the Advance Deposit Agency Funds with the related cash balances.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
November 10, 1999

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

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Combined Balance Sheet - All Fund Types and Account Group
June 30, 1999

	Governmental Fund Type		Fiduciary Fund Type		Account Group		
	General	Agency	Agency	Agency	General	Fixed Assets	Totals (Memorandum Only)
	1999	1999	1999	1999	1999	1998	1998
ASSETS							
Cash	\$ 125,791	\$ 765,188	\$ -	\$ -	\$ -	\$ 1,068,312	\$ 1,068,312
Interest-bearing deposits	90,000	491,890	-	-	-	581,890	581,890
Accounts receivable	5,687	-	-	-	-	5,687	6,397
Accrued interest receivable	7,792	-	-	-	-	7,792	8,144
Due from other funds	1,890	-	-	-	-	1,890	1,890
Equipment	-	-	116,298	-	116,298	116,298	116,138
Total assets	\$ 231,160	\$ 1,257,078	\$ 116,298	\$ 116,298	\$ 1,604,536	\$ 1,782,771	\$ 1,782,771
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$ 3,372	\$ -	\$ -	\$ -	\$ 3,372	\$ 6,985	\$ 6,985
Due to other funds	2	1,888	-	-	1,890	1,890	1,890
Due to litigants	-	1,255,190	-	-	1,255,190	1,472,905	1,472,905
Total liabilities	3,374	1,257,078	-	-	1,260,452	1,481,780	1,481,780
Fund equity:							
Investment in general fixed assets	-	-	116,298	-	116,298	116,138	116,138
Fund balance -							
Unreserved and undesignated	227,786	-	-	-	227,786	184,853	184,853
Total fund equity	227,786	-	116,298	-	344,084	300,991	300,991
Total liabilities and fund equity	\$ 231,160	\$ 1,257,078	\$ 116,298	\$ 116,298	\$ 1,604,536	\$ 1,782,771	\$ 1,782,771

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual -
Governmental Fund Type - General Fund
Year Ended June 30, 1999
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 7,725	\$ 6,775	\$ (950)	\$ 7,698
Fees, charges, and commissions for services -				
Court costs, fees, and charges	51,343	51,198	(145)	25,774
Fees for recording legal documents	363,346	385,118	21,772	365,421
Fees for certified copies	41,264	52,205	10,941	41,095
Other revenues	14,209	14,690	481	13,050
Use of money and property -				
Interest earned	30,658	29,890	(768)	30,803
Total revenues	<u>508,545</u>	<u>539,876</u>	<u>31,331</u>	<u>483,841</u>
Expenditures:				
Current -				
Personal services and related benefits	360,257	377,251	(16,994)	350,918
Operating services	68,671	72,714	(4,043)	63,282
Materials and supplies	35,714	35,955	(241)	52,143
Travel and other charges	8,247	10,863	(2,616)	9,179
Capital outlay	1,899	160	1,739	19,775
Total expenditures	<u>474,788</u>	<u>496,943</u>	<u>(22,155)</u>	<u>495,297</u>
Excess of revenues over expenditures	33,757	42,933	9,176	(11,456)
Fund balance, beginning of year	<u>184,853</u>	<u>184,853</u>	-	<u>196,309</u>
Fund balance, end of year	<u>\$ 218,610</u>	<u>\$ 227,786</u>	<u>\$ 9,176</u>	<u>\$ 184,853</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, 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. A Clerk of Court is elected for a term of four years.

The accompanying general purpose financial statements of the Evangeline 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.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The Clerk of Court is an independently elected official; however, the Clerk of Court is fiscally dependent on the Evangeline Parish Police Jury. The police jury maintains and operates the parish courthouse in which the Clerk of Court's office is located and provides funds for equipment and furniture of the Clerk of Court's office. Because the Clerk of Court is fiscally dependent on the police jury, the Clerk of Court was determined to be a component unit of the Evangeline Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained 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 the financial reporting entity. In addition, at the expiration of the Clerk of Court's term of office, the Clerk is required to remit to the Parish Police Jury any balance in the Clerk's General (Salary) Fund that exceeds one-half of the revenues of the last year of the term in office.

B. Fund Accounting

The accounts of the Evangeline Parish Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds and account group presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Evangeline Parish 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.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Agency Funds

The Advance Deposit, Registry of Court and Civil Jury 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.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Recordings, cancellations, mortgage certificates, certified copies, court attendance, suits and successions, interest earned on interest-bearing deposits, and criminal costs are recorded in the year in which they are earned. 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.

D. Budgetary Accounting

A budget for the General Fund is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or as amended by the Clerk of Court. All budgetary appropriations lapse at the end of each fiscal year. The budget for the fiscal year ending June 30, 1999 was not made available for public inspection or published in the official journal.

E. 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 valued at historical cost or estimated cost if historical cost is not available.

F. Cash and Interest-Bearing Deposits

Cash includes amounts in demand deposits and time deposits.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

G. Bad Debts

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 1999.

H. Compensated Absences

Employees of the Clerk's office earn two weeks of vacation leave each year. Employees are not permitted to accumulate vacation leave. Sick leave is granted at the discretion of the Evangeline Parish Clerk of Court. At June 30, 1999, the Clerk of Court has no material accumulated and vested leave benefits, as required to be reported in accordance with generally accepted accounting principles.

I. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Evangeline Parish Clerk of Court as an extension of formal budgetary integration in the funds.

J. Total Columns on Combined Balance Sheet – Overview

Total columns on the Combined Balance Sheet – Overview 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. Interfund eliminations have not been made in the aggregation of this data.

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. At June 30, 1999, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling \$1,472,869 as follows:

Demand Deposits	\$ 890,979
Interest-bearing deposits	<u>581,890</u>
Total	<u>\$ 1,472,869</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Financial Statements (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 pledged 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. Deposit balances (bank balances) at June 30, 1999 are secured as follows:

Bank balances	<u>\$ 1,658,042</u>
Federal deposit insurance	\$ 531,890
Pledged securities (category 3)	<u>1,126,152</u>
 Total	 <u>\$ 1,658,042</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

(3) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1999</u>
Furniture, fixtures and equipment	\$ 98,503	\$ 160	\$ -	\$ 98,663
Automobile	<u>17,635</u>	<u>-</u>	<u>-</u>	<u>17,635</u>
 Total general fixed assets	 <u>\$ 116,138</u>	 <u>\$ 160</u>	 <u>\$ -</u>	 <u>\$ 116,298</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(4) Postretirement Health Care Benefits

The Evangeline 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. Currently, 1 retiree is receiving benefits. 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 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 Evangeline Clerk of Court's total cost of providing these benefits was \$5,005 for the year ended June 30, 1999.

(5) Pension Plan

Plan Description - Substantially all employees of the Evangeline Parish Clerk of Court are members of the Louisiana Clerks 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 at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% 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 (225) 293-1162.

Funding Policy - Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Evangeline Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.00% 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 Evangeline Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:103, 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 Evangeline Parish Clerk of Court's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were \$26,425, \$25,022 and \$25,500, respectively, equal to the required contributions for each year.

(6) Litigation

There is no litigation pending against the Evangeline Parish Clerk of Court at June 30, 1999.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(7) Operating Leases

The Evangeline Parish Clerk of Court leases various equipment under operating leases expiring in various years.

<u>Description of Property</u>	<u>Minimum Annual Rental</u>	<u>Expiration Date</u>
Computer System	\$32,839	06/24/01
Copy machine - Xerox 5345	4,189	07/01/01
Copier - Xerox 5345	4,769	07/01/01
Postage meter	3,200	05/10/00
DC 220 Duplex	3,869	12/05/02

(8) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	<u>Unsettled Deposits at Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Unsettled Deposits as End of Year</u>
Agency funds:				
Advance Deposit I	\$ 43,050	\$ -	\$ -	\$ 43,050
Advance Deposit II	721,530	505,329	442,779	784,080
Registry of Court	443,575	636,695	947,707	132,563
Civil Jury	266,638	77,500	46,753	297,385
Totals	<u>\$ 1,474,793</u>	<u>\$ 1,219,524</u>	<u>\$ 1,437,239</u>	<u>\$ 1,257,078</u>

(9) Excess Fund Balance

R.S. 13:785 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, 1999, there was no amount due the parish treasurer as this was not the last year of the Clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(10) Risk Management

The Clerk of Court is exposed to risks of loss in areas of general and auto liability. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(11) Expenditures of the Clerk of Court Paid by the Parish Police Jury

The Clerk's office is located in the Evangeline Parish Courthouse. The upkeep and maintenance of the courthouse is paid by the Evangeline Parish Police Jury. These expenditures are not reflected in the accompanying financial statements.

(12) Violation of State Statutes

The 1999 General Fund Budget adopted by the Clerk was not published and made available for public inspection in accordance with LSA-R.S. 39:1305-07.

SUPPLEMENTAL INFORMATION

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Impact of Year 2000 on Computer Programs (Unaudited)
Year Ended June 30, 1999

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Clerk's computer programs that have time sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000. This could result in a system failure or miscalculations causing disruptions of operations, including among other things, a temporary inability to process transactions or engage in similar normal business activities.

The Clerk has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting operations. The Advance Deposit System has been tested and validated for year 2000 compliance.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Clerk is or will be year 2000 ready, that the Clerk's remediation efforts will be successful in whole or in part, or that parties with whom the Clerk does business will be year 2000 ready.

**SCHEDULES OF INDIVIDUAL FUNDS
AND ACCOUNT GROUP**

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

EVANGELINE PARISH CLERK OF COURT
 Ville Platte, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash	\$ 125,791	\$ 85,409
Interest-bearing deposits	90,000	90,000
Accounts receivable	5,687	6,397
Accrued interest receivable	7,792	8,144
Due from other funds	<u>1,890</u>	<u>1,890</u>
Total assets	<u>\$ 231,160</u>	<u>\$ 191,840</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 3,372	\$ 6,985
Due to other funds	<u>2</u>	<u>2</u>
Total liabilities	<u>3,374</u>	<u>6,987</u>
Fund balance:		
Unreserved and undesignated	<u>227,786</u>	<u>184,853</u>
Total liabilities and fund balance	<u>\$ 231,160</u>	<u>\$ 191,840</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana
General Fund

Statement of Revenues Compared to Budget (GAAP Basis)
Year Ended June 30, 1999
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Licenses and permits:				
Marriage licenses	\$ 7,725	\$ 6,775	\$ (950)	\$ 7,698
Fees, charges, and commissions for services:				
Court costs, fees, and charges -				
Court attendance	7,520	6,794	(726)	7,506
Criminal costs	8,823	9,338	515	8,708
Non-support court costs	35,000	35,066	66	9,560
Total court costs, fees and charges	<u>51,343</u>	<u>51,198</u>	<u>(145)</u>	<u>25,774</u>
Fees for recording legal documents -				
Recordings	123,718	114,448	(9,270)	123,067
Cancellations	5,090	6,636	1,546	5,034
Mortgage certificates	47,623	58,540	10,917	46,124
Suits and successions	186,915	205,494	18,579	191,196
Total fees for recording legal documents	<u>363,346</u>	<u>385,118</u>	<u>21,772</u>	<u>365,421</u>
Fees for certified copies -				
Certified copies	<u>41,264</u>	<u>52,205</u>	<u>10,941</u>	<u>41,095</u>
Other revenues	<u>14,209</u>	<u>14,690</u>	<u>481</u>	<u>13,050</u>
Use of money and property -				
Interest earned	<u>30,658</u>	<u>29,890</u>	<u>(768)</u>	<u>30,803</u>
Total revenues	<u>\$ 508,545</u>	<u>\$ 539,876</u>	<u>\$ 31,331</u>	<u>\$ 483,841</u>

EVANGELINE PARISH CLERK OF COURT
 Ville Platte, Louisiana
 General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
 Year Ended June 30, 1999
 With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Expenditures:				
Personal services and related benefits -				
Salaries:				
Clerk	\$ 64,825	\$ 65,350	\$ (525)	\$ 64,825
Deputy clerks	207,895	213,556	(5,661)	198,744
Clerks expense allowance	6,982	6,535	447	6,482
Payroll taxes	6,363	6,980	(617)	6,459
Group insurance	39,433	48,725	(9,292)	39,433
Clerks supplemental compensation fund contribution	9,610	9,680	(70)	9,953
Retirement	25,149	26,425	(1,276)	25,022
Total personal services and related benefits	<u>360,257</u>	<u>377,251</u>	<u>(16,994)</u>	<u>350,918</u>
Operating services -				
Insurance	9,978	9,461	517	10,326
Indexing	4,983	4,823	160	4,121
Equipment rental	29,197	31,761	(2,564)	28,091
Telephone	6,028	8,602	(2,574)	6,359
Election expense allowance	2,100	2,100	-	2,100
Center for family violence contribution	3,685	3,218	467	3,669
UCC filings	9,200	9,187	13	8,616
Non-support expense	3,500	3,562	(62)	-
Total operating services	<u>68,671</u>	<u>72,714</u>	<u>(4,043)</u>	<u>63,282</u>
Materials and supplies -				
Office supplies and expense	34,000	33,889	111	50,458
Dues and subscriptions	1,714	2,066	(352)	1,685
Total materials and supplies	<u>35,714</u>	<u>35,955</u>	<u>(241)</u>	<u>52,143</u>

(continued)

EVANGELINE PARISH CLERK OF COURT
 Ville Platte, Louisiana
 General Fund

Statement of Expenditures Compared to Budget (GAAP) (Continued)
 Year Ended June 30, 1999
 With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Travel and other charges -				
Travel and conventions	748	567	181	690
Professional fees	5,000	5,000	-	7,363
Automotive supplies	1,199	1,843	(644)	1,126
Miscellaneous	1,300	3,453	(2,153)	-
Total travel and other charges	<u>8,247</u>	<u>10,863</u>	<u>(2,616)</u>	<u>9,179</u>
Capital outlay -				
Office equipment	1,899	160	1,739	2,139
Automobile	-	-	-	17,636
Total capital outlay	<u>1,899</u>	<u>160</u>	<u>1,739</u>	<u>19,775</u>
 Total expenditures	 <u>\$ 474,788</u>	 <u>\$ 496,943</u>	 <u>\$ (22,155)</u>	 <u>\$ 495,297</u>

AGENCY FUNDS

Advance Deposit Fund

The Advance Deposit Funds, as provided by Louisiana Revised Statute 13:842, are 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, as provided by Louisiana Revised Statute 13:475, 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.

Civil Jury Fund

The Civil Jury Fund, as provided by Louisiana Revised Statute 13:3049(B)(2), is used to account for deposits which have been authorized by the court for payment of jury costs in civil cases. If the sum on deposit exceeds the jury costs, the excess shall be refunded to the party making the deposit.

EVANGELINE PARISH CLERK OF COURT
 Ville Platte, Louisiana
 Agency Funds

Combining Balance Sheet
 June 30, 1999
 With Comparative Totals for June 30, 1998

	Advance Deposit I	Advance Deposit II	Registry of Court	Civil Jury	Totals
					1999
					1998
ASSETS					
Cash	\$ 3,050	\$ 422,190	\$ 132,563	\$ 207,385	\$ 765,188
Interest-bearing deposits	<u>40,000</u>	<u>361,890</u>	<u>-</u>	<u>90,000</u>	<u>491,890</u>
Total assets	<u>\$ 43,050</u>	<u>\$ 784,080</u>	<u>\$ 132,563</u>	<u>\$ 297,385</u>	<u>\$ 1,474,793</u>
LIABILITIES					
Due to General Fund	\$ -	\$ 1,888	\$ -	\$ -	\$ 1,888
Due to litigants	<u>43,050</u>	<u>782,192</u>	<u>132,563</u>	<u>297,385</u>	<u>1,472,905</u>
Total liabilities	<u>\$ 43,050</u>	<u>\$ 784,080</u>	<u>\$ 132,563</u>	<u>\$ 297,385</u>	<u>\$ 1,474,793</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Changes in Assets and Liabilities
Year Ended June 30, 1999

	Advance Deposit I	Advance Deposit II	Registry of Court	Civil Jury	Total
ASSETS					
Cash, beginning of year	\$ 3,050	\$ 359,640	\$ 443,575	\$ 176,638	\$ 982,903
Interest-bearing deposits, beginning of year	40,000	361,890	-	90,000	491,890
Total assets, beginning of year	<u>43,050</u>	<u>721,530</u>	<u>443,575</u>	<u>266,638</u>	<u>1,474,793</u>
Additions:					
Suits and successions	-	505,329	-	77,500	582,829
Deposits per court order	-	-	636,695	-	636,695
Total additions	<u>-</u>	<u>505,329</u>	<u>636,695</u>	<u>77,500</u>	<u>1,219,524</u>
Reductions:					
Clerk's costs (transferred to General Fund)	-	205,494	-	252	205,746
Refunds to litigants	-	69,362	-	30,976	100,338
Other	-	69,021	-	12,575	81,596
Sheriff fees	-	63,866	-	2,950	66,816
Secretary of State	-	4,525	-	-	4,525
Judge's supplemental compensation fund	-	15,766	-	-	15,766
Disbursements by court order	-	14,745	947,707	-	962,452
Total reductions	<u>-</u>	<u>442,779</u>	<u>947,707</u>	<u>46,753</u>	<u>1,437,239</u>
Cash, end of year	3,050	422,190	132,563	207,385	765,188
Interest-bearing deposits, end of year	40,000	361,890	-	90,000	491,890
Total assets, end of year	<u>\$ 43,050</u>	<u>\$ 784,080</u>	<u>\$ 132,563</u>	<u>\$ 297,385</u>	<u>\$ 1,257,078</u>

(continued)

*Other - Witness fees, civil jurors, jury commissioners,
court of appeals fees, court reporter fees and
curator fees.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Changes in Assets and Liabilities (Continued)
Year Ended June 30, 1999

	<u>Advance Deposit I</u>	<u>Advance Deposit II</u>	<u>Registry of Court</u>	<u>Civil Jury</u>	<u>Total</u>
LIABILITIES					
Due to litigants and other funds, beginning of year	\$ 43,050	\$ 721,530	\$ 443,575	\$ 266,638	\$ 1,474,793
Additions	-	505,329	636,695	77,500	1,219,524
Reductions	<u>-</u>	<u>442,779</u>	<u>947,707</u>	<u>46,753</u>	<u>1,437,239</u>
Due to litigants and other funds, end of year	<u>\$ 43,050</u>	<u>\$ 784,080</u>	<u>\$ 132,563</u>	<u>\$ 297,385</u>	<u>\$ 1,257,078</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Comparative Statement of General Fixed Assets
June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
General fixed assets, at cost:		
Furniture, fixtures and equipment	\$ 98,663	\$ 98,503
Automobile	<u>17,635</u>	<u>17,635</u>
 Total general fixed assets	 <u>\$ 116,298</u>	 <u>\$ 116,138</u>
 Investment in general fixed assets	 <u>\$ 116,298</u>	 <u>\$ 116,138</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Changes in General Fixed Assets
Year Ended June 30, 1999

	<u>Furniture, Fixtures and Equipment</u>	<u>Automobile</u>	<u>Total</u>
General fixed assets, beginning of year	\$ 98,503	\$17,635	\$116,138
Additions: General Fund revenues	160	-	160
Deletions	<u>-</u>	<u>-</u>	<u>-</u>
General fixed assets, end of year	<u>\$ 98,663</u>	<u>\$17,635</u>	<u>\$116,298</u>

COMPLIANCE AND INTERNAL CONTROL

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

The Honorable Walter Lee
Evangeline Parish Clerk of Court
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Clerk of Court, a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 1999, and have issued our report thereon dated November 10, 1999. In our report, our opinion was qualified because the Clerk of Court has not reconciled certain individual suit docket balances in the Advance Deposit Agency Fund with the related cash deposits at June 30, 1999. 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 Evangeline 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 an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 99-1 (C).

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Evangeline 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as items 99-2(IC) and 99-3(IC).

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions described above are material weaknesses.

This report is intended solely for the information and use of the Evangeline Parish Clerk of Court and is not intended to be and should not be used by anyone other than this specified party.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
November 10, 1999

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/99) --						
<u>Compliance:</u>						
99-1 (C)	1994	The Evangeline Parish Clerk of Court did not make the budget available for public inspection or advertise its availability in the official journal.	No	For the fiscal year end June 30, 2001 budget, the Clerk of Court will follow all requirements of the La. Local Government Budget Act.	Walter Lee, Clerk of Court	6/30/00
<u>Internal Control:</u>						
99-2 (IC)	Unknown	Due to the small number of employees, the Clerk of Court did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting duties.	Walter Lee, Clerk of Court	N/A
99-3 (IC)	Unknown	The balances in the individual suit dockets have not been reconciled with the corresponding cash balances in the Advance Deposit Account at June 30, 1999.	No	The Clerk of Court is in the process of identifying unknown balances and reconciling them with the corresponding cash balance in the Advance Deposit Accounts.	Walter Lee, Clerk of Court	6/30/00

Management Letter: There are no management letter comments for fiscal year ended June 30, 1999.

(continued)

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan (Continued)
Year Ended June 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
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PRIOR YEAR (6/30/98) --

Compliance:

See 99-1 (C) above

Internal Control:

See 99-2 (IC) and 99-3 (IC) above

Management Letter:

There were no management letter comments for fiscal year ended June 30, 1998.

OTHER SUPPLEMENTARY INFORMATION

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Schedule of Insurance in Force
(Unaudited)
June 30, 1999

<u>Description of Coverage</u>	
Surety bonds - Clerk	\$ 5,000
Clerk's indemnity policy	500,000
Business auto policy	
Liability and physical damage	300,000
Medical	2,000
Uninsured motorists	300,000

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Combined Schedule of Interest-Bearing Deposits - All Funds
June 30, 1999

	<u>Institution</u>	<u>Maturity Date</u>	<u>Maturity Term</u>	<u>Interest Rate</u>	<u>Amount</u>
General Fund:					
Certificate of deposit	E	04/01/00	365 days	5.10%	\$ 50,000
Certificate of deposit	A	09/15/99	182 days	4.80%	20,000
Certificate of deposit	A	09/15/99	182 days	4.80%	20,000
					<u>90,000</u>
Advance Deposit I Fund:					
Certificate of deposit	B	09/03/99	182 days	4.80%	20,000
Certificate of deposit	C	10/01/99	182 days	5.00%	20,000
					<u>40,000</u>
Advance Deposit II Fund:					
Certificate of deposit	G	09/15/99	182 days	4.80%	20,000
Certificate of deposit	E	09/15/99	182 days	4.85%	20,000
Certificate of deposit	E	09/15/99	182 days	4.85%	20,000
Certificate of deposit	E	09/15/99	182 days	4.85%	100,000
Certificate of deposit	A	09/15/99	182 days	4.80%	20,000
Certificate of deposit	C	10/01/99	182 days	5.00%	20,000
Certificate of deposit	C	10/01/99	182 days	5.00%	20,000
Certificate of deposit	C	04/01/00	365 days	5.00%	50,000
Certificate of deposit	F	09/22/99	182 days	5.00%	20,000
Certificate of deposit	F	09/22/99	182 days	5.20%	20,000
Certificate of deposit	F	04/01/00	365 days	5.35%	51,890
					<u>361,890</u>
Civil Jury:					
Certificate of deposit	A	04/01/00	365 days	5.05%	50,000
Certificate of deposit	E	09/16/99	182 days	4.85%	20,000
Certificate of deposit	E	09/16/99	182 days	4.85%	20,000
					<u>90,000</u>
Total - all funds					<u><u>\$ 581,890</u></u>

Financial Institution:

- (E) Evangeline Bank
- (A) American Security Bank
- (F) Federal Savings Bank
- (B) Basile State Bank
- (C) Citizens Bank
- (G) Guaranty Bank