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**EVANGELINE PARISH CLERK OF COURT**  
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 01/17/01

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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, 2000 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, 2000. The related cash balances represent 62 percent of the fiduciary fund type's assets and liabilities at June 30, 2000. 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, 2000. 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, 2000, 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 our report dated December 12, 2000, on our consideration of the Evangeline Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

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The supplemental information (pages 13-33) 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, 1999 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  
December 12, 2000

**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, 2000

	Governmental		Fiduciary		Account Group	
	Fund Type		Fund Type		Totals	
	General	Agency	General	Fixed Assets	2000	(Memorandum Only) 1999
<b>ASSETS</b>						
Cash	\$ 84,480	\$ 866,661	\$ -	\$ -	\$ 951,141	\$ 890,979
Interest-bearing deposits	90,000	564,650	-	-	654,650	581,890
Accounts receivable	6,266	-	-	-	6,266	5,687
Accrued interest receivable	8,446	-	-	-	8,446	7,792
Due from other funds	1,890	-	-	-	1,890	1,890
Equipment	-	-	126,585	-	126,585	116,298
Total assets	<u>\$ 191,082</u>	<u>\$ 1,431,311</u>	<u>\$ 126,585</u>	<u>\$ 126,585</u>	<u>\$ 1,748,978</u>	<u>\$ 1,604,536</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 7,901	\$ -	\$ -	\$ -	\$ 7,901	\$ 3,372
Due to other funds	2	1,888	-	-	1,890	1,890
Due to litigants	-	1,429,423	-	-	1,429,423	1,255,190
Total liabilities	<u>7,903</u>	<u>1,431,311</u>	<u>-</u>	<u>-</u>	<u>1,439,214</u>	<u>1,260,452</u>
<b>Fund equity:</b>						
Investment in general fixed assets	-	-	126,585	-	126,585	116,298
Fund balance -						
Unreserved and undesignated	183,179	-	-	-	183,179	227,786
Total fund equity	<u>183,179</u>	<u>-</u>	<u>126,585</u>	<u>-</u>	<u>309,764</u>	<u>344,084</u>
Total liabilities and fund equity	<u>\$ 191,082</u>	<u>\$ 1,431,311</u>	<u>\$ 126,585</u>	<u>\$ 126,585</u>	<u>\$ 1,748,978</u>	<u>\$ 1,604,536</u>

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, 2000  
With Comparative Actual Amounts for Year Ended June 30, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
Licenses and permits	\$ 6,575	\$ 7,725	\$ 1,150	\$ 6,775
Fees, charges, and commissions for services -				
Court costs, fees, and charges	44,892	45,051	159	51,198
Fees for recording legal documents	396,410	381,352	(15,058)	385,118
Fees for certified copies	38,931	40,719	1,788	52,205
Other revenues	18,344	15,726	(2,618)	14,690
Use of money and property -			-	
Interest earned	9,769	29,550	19,781	29,890
Total revenues	<u>514,921</u>	<u>520,123</u>	<u>5,202</u>	<u>539,876</u>
<b>Expenditures:</b>				
Current -				
Personal services and related benefits	409,862	413,895	(4,033)	377,251
Operating services	56,408	83,047	(26,639)	72,714
Materials and supplies	54,328	39,689	14,639	35,955
Travel and other charges	9,821	14,217	(4,396)	10,863
Capital outlay	16,426	13,882	2,544	160
Total expenditures	<u>546,845</u>	<u>564,730</u>	<u>(17,885)</u>	<u>496,943</u>
Excess (deficiency) of revenues over expenditures	(31,924)	(44,607)	(12,683)	42,933
Fund balance, beginning of year	<u>227,786</u>	<u>227,786</u>	<u>-</u>	<u>184,853</u>
Fund balance, end of year	<u>\$ 195,862</u>	<u>\$ 183,179</u>	<u>\$ (12,683)</u>	<u>\$ 227,786</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:

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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.

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.

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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. Interest-Bearing Deposits and Investments

Interest-bearing deposits are stated at cost, which approximates market.

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, 2000.

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, 2000, 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.

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Cash includes amounts in demand deposits and time 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, 2000, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling \$1,605,791 as follows:

Demand Deposits	\$ 951,141
Interest-bearing deposits	<u>654,650</u>
Total	<u>\$ 1,605,791</u>

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, 2000 are secured as follows:

Bank balances	<u>\$ 1,667,049</u>
Federal deposit insurance	\$ 531,890
Pledged securities (category 3)	<u>1,135,159</u>
Total	<u>\$ 1,667,049</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) Louisiana Revised Statute 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.

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(3) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2000</u>
Furniture, fixtures and equipment	\$ 98,663	\$ 834	\$ -	\$ 99,497
Automobile	<u>17,635</u>	<u>27,088</u>	<u>17,635</u>	<u>27,088</u>
 Total general fixed assets	 <u>\$ 116,298</u>	 <u>\$ 27,922</u>	 <u>\$ 17,635</u>	 <u>\$ 126,585</u>

(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 \$5,192 for the year ended June 30, 2000.

(5) Pension Plan

A. 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.

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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.

- B. 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, 2000, 1999, and 1998, were \$28,248, \$26,425 and \$25,022, 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, 2000.

(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	\$ 33,041	6/24/01
Copy machine - Xerox 5345	1,755	11/30/99
Copier - Xerox 5345	2,479	11/30/99
Postage meter	3,404	5/10/01
DC 220 Duplex	2,902	3/30/00
Copier - 5355	2,764	12/1/01
Copier - 5355	2,874	12/1/01
Copier - 5355	1,268	4/1/01
Fax machine	852	6/30/01

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(8) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Advance Deposit I	\$ 43,050	\$ -	\$ -	\$ 43,050
Advance Deposit II	784,080	626,439	570,235	840,284
Registry of Court	132,563	244,270	157,741	219,092
Civil Jury	297,385	49,500	18,000	328,885
Totals	<u>\$ 1,257,078</u>	<u>\$ 920,209</u>	<u>\$ 745,976</u>	<u>\$ 1,431,311</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, 2000, 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.

(10) 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.

(11) Violations of State Statutes

The 2000 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.

(12) Risk Management

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

**SUPPLEMENTAL INFORMATION**

**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, 2000 and 1999

	2000	1999
<b>ASSETS</b>		
Cash	\$ 84,480	\$ 125,791
Interest-bearing deposits	90,000	90,000
Accounts receivable	6,266	5,687
Accrued interest receivable	8,446	7,792
Due from Advance Deposit II	1,890	1,890
Total assets	\$ 191,082	\$ 231,160
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 7,901	\$ 3,372
Due to other funds	2	2
Total liabilities	7,903	3,374
<b>Fund balance:</b>		
Unreserved and undesignated	183,179	227,786
Total liabilities and fund balance	\$ 191,082	\$ 231,160

EVANGELINE PARISH CLERK OF COURT  
 Ville Platte, Louisiana  
 General Fund

Statement of Revenues Compared to Budget (GAAP Basis)  
 Year Ended June 30, 2000  
 With Comparative Actual Amounts for Year Ended June 30, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Licenses and permits:				
Marriage licenses	\$ 6,575	\$ 7,725	\$ 1,150	\$ 6,775
Fees, charges, and commissions for services:				
Court costs, fees, and charges -				
Court attendance	6,592	6,560	(32)	6,794
Criminal costs	8,300	9,583	1,283	9,338
Non-support court costs	30,000	28,908	(1,092)	35,066
Total court costs, fees and charges	<u>44,892</u>	<u>45,051</u>	<u>159</u>	<u>51,198</u>
Fees for recording legal documents -				
Recordings	118,524	117,331	(1,193)	114,448
Cancellations	4,417	4,609	192	6,636
Mortgage certificates	55,294	45,437	(9,857)	58,540
Suits and successions	218,175	213,975	(4,200)	205,494
Total fees for recording legal documents	<u>396,410</u>	<u>381,352</u>	<u>(15,058)</u>	<u>385,118</u>
Fees for certified copies -				
Certified copies	<u>38,931</u>	<u>40,719</u>	<u>1,788</u>	<u>52,205</u>
Other revenues	<u>18,344</u>	<u>15,726</u>	<u>(2,618)</u>	<u>14,690</u>
Use of money and property -				
Interest earned	<u>9,769</u>	<u>29,550</u>	<u>19,781</u>	<u>29,890</u>
Total revenues	<u>\$ 514,921</u>	<u>\$ 520,123</u>	<u># \$ 5,202</u>	<u>\$ 539,876</u>

EVANGELINE PARISH CLERK OF COURT  
 Ville Platte, Louisiana  
 General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)  
 Year Ended June 30, 2000  
 With Comparative Actual Amounts for Year Ended June 30, 1999

	2000		Variance -	
	Budget	Actual	Favorable (Unfavorable)	1999 Actual
<b>Expenditures:</b>				
Personal services and related benefits -				
Salaries:				
Clerk	\$ 84,480	\$ 84,480	\$ -	\$ 71,885
Deputy clerks	217,256	218,244	(988)	213,556
Payroll taxes	8,413	8,037	376	6,980
Group insurance	61,216	63,708	(2,492)	48,725
Clerks supplemental compensation fund contribution	11,053	11,178	(125)	9,680
Retirement	27,444	28,248	(804)	26,425
Total personal services and related benefits	<u>409,862</u>	<u>413,895</u>	<u>(4,033)</u>	<u>377,251</u>
Operating services -				
Insurance	8,264	15,068	(6,804)	9,461
Indexing	4,968	5,927	(959)	4,823
Equipment rental	30,270	33,260	(2,990)	31,761
Telephone	7,410	8,973	(1,563)	8,602
Election expense allowance	2,100	2,100	-	2,100
Center for family violence	3,396	3,669	(273)	3,218
Non-support expense	-	2,433	(2,433)	3,562
UCC filings	-	11,617	(11,617)	9,187
Total operating services	<u>56,408</u>	<u>83,047</u>	<u>(26,639)</u>	<u>72,714</u>
Materials and supplies -				
Office supplies and expense	52,262	37,229	15,033	33,889
Dues and subscriptions	2,066	2,460	(394)	2,066
Total materials and supplies	<u>54,328</u>	<u>39,689</u>	<u>14,639</u>	<u>35,955</u>

(continued)

EVANGELINE PARISH CLERK OF COURT  
 Ville Platte, Louisiana  
 General Fund

Statement of Expenditures Compared to Budget (GAAP) (Continued)  
 Year Ended June 30, 2000  
 With Comparative Actual Amounts for Year Ended June 30, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Travel and other charges -				
Travel and conventions	\$ 800	\$ 145	\$ 655	\$ 567
Professional fees	-	5,000	(5,000)	5,000
Automotive supplies	2,439	2,640	(201)	1,843
Miscellaneous	6,582	6,432	150	3,453
Total travel and other charges	<u>9,821</u>	<u>14,217</u>	<u>(4,396)</u>	<u>10,863</u>
Capital outlay -				
Office equipment	3,338	794	2,544	160
Automobile	13,088	13,088	-	-
Total capital outlay	<u>16,426</u>	<u>13,882</u>	<u>2,544</u>	<u>160</u>
Total expenditures	<u>\$ 546,845</u>	<u>\$ 564,730</u>	<u>\$ (17,885)</u>	<u>\$ 496,943</u>

## **AGENCY FUNDS**

### **Advance Deposit Funds I and II -**

The Advance Deposit Fund, 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, 2000

With Comparative Totals for June 30, 1999

	Advance Deposit I	Advance Deposit II	Registry of Court	Civil Jury	Totals
	2000	2000	2000	2000	1999
<b>ASSETS</b>					
Cash	\$ 3,050	\$ 478,394	\$ 146,332	\$ 238,885	\$ 765,188
Interest-bearing deposits	<u>40,000</u>	<u>361,890</u>	<u>72,760</u>	<u>90,000</u>	<u>491,890</u>
Total assets	<u>\$ 43,050</u>	<u>\$ 840,284</u>	<u>\$ 219,092</u>	<u>\$ 328,885</u>	<u>\$ 1,257,078</u>
<b>LIABILITIES</b>					
Due to General Fund	\$ -	\$ 1,888	\$ -	\$ -	\$ 1,888
Due to litigants	<u>43,050</u>	<u>838,396</u>	<u>219,092</u>	<u>328,885</u>	<u>1,255,190</u>
Total liabilities	<u>\$ 43,050</u>	<u>\$ 840,284</u>	<u>\$ 219,092</u>	<u>\$ 328,885</u>	<u>\$ 1,257,078</u>

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Statement of Changes in Assets and Liabilities  
Year Ended June 30, 2000

	<u>Advance Deposit I</u>	<u>Advance Deposit II</u>	<u>Registry of Court</u>	<u>Civil Jury</u>	<u>Total</u>
<b>ASSETS</b>					
Cash, beginning of year	\$ 3,050	\$422,190	\$ 132,563	\$207,385	\$ 765,188
Interest-bearing deposits, beginning of year	<u>40,000</u>	<u>361,890</u>	<u>-</u>	<u>90,000</u>	<u>491,890</u>
Total assets, beginning of year	<u>43,050</u>	<u>784,080</u>	<u>132,563</u>	<u>297,385</u>	<u>1,257,078</u>
<b>Additions:</b>					
Suits and successions	-	626,439	-	49,500	675,939
Deposits per court order	<u>-</u>	<u>-</u>	<u>244,270</u>	<u>-</u>	<u>244,270</u>
Total additions	<u>-</u>	<u>626,439</u>	<u>244,270</u>	<u>49,500</u>	<u>920,209</u>
<b>Reductions:</b>					
Clerk's costs (transferred to General Fund)	-	213,975	-	100	214,075
Refunds to litigants	-	130,543	-	11,781	142,324
Other	-	124,499	-	4,969	129,468
Sheriff fees	-	62,951	-	1,150	64,101
Secretary of State	-	4,900	-	-	4,900
Judge's supplemental compensation fund	-	17,130	-	-	17,130
Disbursements by court order	<u>-</u>	<u>16,237</u>	<u>157,741</u>	<u>-</u>	<u>173,978</u>
Total reductions	<u>-</u>	<u>570,235</u>	<u>157,741</u>	<u>18,000</u>	<u>745,976</u>
Cash, end of year	3,050	478,394	146,332	238,885	866,661
Interest-bearing deposits, end of year	<u>40,000</u>	<u>361,890</u>	<u>72,760</u>	<u>90,000</u>	<u>564,650</u>
Total assets, end of year	<u>\$43,050</u>	<u>\$840,284</u>	<u>\$219,092</u>	<u>\$328,885</u>	<u>\$1,431,311</u>

(continued)

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Statement of Changes in Assets and Liabilities (Continued)  
Year Ended June 30, 2000

	Advance Deposit I	Advance Deposit II	Registry of Court	Civil Jury	Total
LIABILITIES					
Due to litigants and other funds, beginning of year	\$ 43,050	\$ 784,080	\$ 132,563	\$ 297,385	\$ 1,257,078
Additions	-	626,439	244,270	49,500	920,209
Reductions	<u>-</u>	<u>570,235</u>	<u>157,741</u>	<u>18,000</u>	<u>745,976</u>
Due to litigants and other funds, end of year	<u><u>\$ 43,050</u></u>	<u><u>\$ 840,284</u></u>	<u><u>\$ 219,092</u></u>	<u><u>\$ 328,885</u></u>	<u><u>\$ 1,431,311</u></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, 2000 and 1999

	<u>2000</u>	<u>1999</u>
General fixed assets, at cost:		
Furniture, fixtures and equipment	\$ 99,497	\$ 98,663
Automobile	<u>27,088</u>	<u>17,635</u>
Total general fixed assets	<u>\$ 126,585</u>	<u>\$ 116,298</u>
Investment in general fixed assets	<u>\$ 126,585</u>	<u>\$ 116,298</u>

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Statement of Changes in General Fixed Assets  
Year Ended June 30, 2000

	Furniture, Fixtures and Equipment	<u>Automobile</u>	<u>Total</u>
General fixed assets, beginning of year	\$98,663	\$17,635	\$116,298
Additions:	834	27,088	27,922
Deletions	<u>-</u>	<u>(17,635)</u>	<u>(17,635)</u>
General fixed assets, end of year	<u>\$99,497</u>	<u>\$27,088</u>	<u>\$126,585</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, 2000, and have issued our report thereon dated December 12, 2000. 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, 2000. 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. The finding is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as Item 00-1 (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 00-2(IC) and 00-3(IC).

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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 reportable conditions 00-2 (IC) and 00-3 (IC) described above are material weaknesses.

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

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

Ville Platte, Louisiana  
December 12, 2000

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, 2000

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<b>CURRENT YEAR (6/30/00) --</b>						
<u>Compliance:</u>						
00-1 (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, 2002 budget, the Clerk of Court will follow all requirements of the La. Local Government Budget Act.	Walter Lee, Clerk of Court	6/30/01
<u>Internal Control:</u>						
00-2 (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
00-3 (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, 2000.	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	6/30/01

**PRIOR YEAR (6/30/99) --**

Compliance:

See 00-1 (C) above.

Internal Control:

See 00-2 (IC) and 00-3 (IC) above.

**OTHER SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Schedule of Insurance in Force  
(Unaudited)  
June 30, 2000

<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
Worker's compensation- Employer's liability	Statutory

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Combined Schedule of Interest-Bearing Deposits - All Funds  
June 30, 2000

	<u>Institution</u>	<u>Maturity Date</u>	<u>Maturity Term</u>	<u>Interest Rate</u>	<u>Amount</u>
<b>General Fund:</b>					
Certificate of deposit	E	4/1/01	365 days	5.65%	\$ 50,000
Certificate of deposit	H	9/13/00	182 days	4.80%	20,000
Certificate of deposit	H	9/13/00	182 days	4.80%	20,000
					<u>90,000</u>
<b>Advance Deposit I Fund:</b>					
Certificate of deposit	B	9/1/00	182 days	5.10%	20,000
Certificate of deposit	C	10/1/00	182 days	5.35%	20,000
					<u>40,000</u>
<b>Advance Deposit II Fund:</b>					
Certificate of deposit	G	9/13/00	182 days	4.80%	20,000
Certificate of deposit	E	9/13/00	182 days	5.35%	20,000
Certificate of deposit	E	9/13/00	182 days	5.35%	20,000
Certificate of deposit	E	9/14/00	182 days	5.35%	100,000
Certificate of deposit	H	9/14/00	182 days	4.80%	20,000
Certificate of deposit	C	4/1/01	365 days	5.65%	50,000
Certificate of deposit	C	9/22/00	182 days	5.35%	20,000
Certificate of deposit	C	9/22/00	182 days	5.35%	20,000
Certificate of deposit	F	4/1/01	365 days	5.50%	51,890
Certificate of deposit	F	9/20/00	182 days	5.40%	20,000
Certificate of deposit	F	9/20/00	182 days	5.40%	20,000
					<u>361,890</u>
<b>Civil Jury:</b>					
Certificate of deposit	H	4/1/01	365 days	5.00%	50,000
Certificate of deposit	E	9/14/00	182 days	5.35%	20,000
Certificate of deposit	E	9/14/00	182 days	5.35%	20,000
					<u>90,000</u>
<b>Registry of the Court:</b>					
Certificate of deposit	E	7/10/00	30 days	4.00%	5,131
Certificate of deposit	E	9/12/00	185 days	5.75%	61,682
Certificate of deposit	E	7/20/00	30 days	4.00%	5,947
					<u>72,760</u>
					<u>\$ 654,650</u>

Total - all funds

**Financial Institution:**

- (E) Evangeline Bank
- (H) Hancock Bank
- (F) Federal Savings Bank
- (B) Basile State Bank
- (C) Citizens Bank
- (G) Guaranty Bank