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EVANGELINE PARISH CLERK OF COURT

Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2003

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 2-18-04

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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, 2003, 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.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Evangeline Parish Clerk of Court, as of June 30, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 13, 2003, 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. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information (pages 13-34) 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, 2002 in which we expressed a unqualified opinion on the general purpose financial statements of the Evangeline Parish Clerk of Court.

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

Ville Platte, Louisiana
November 13, 2003

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, 2003

	Governmental Fund Type	Fiduciary Fund Type	Account Group	Totals (Memorandum Only)	
	General	Agency	General Fixed Assets	2003	2002
ASSETS					
Cash	$ 167,751	$ 911,060	$ -	$ 1,078,811	$ 1,045,883
Interest-bearing deposits	70,000	561,217	-	631,217	629,710
Accounts receivable	18,640	-	-	18,640	10,956
Accrued interest receivable	3,416	-	-	3,416	4,001
Due from other funds	1,890	-	-	1,890	1,890
Equipment	-	-	128,205	128,205	128,205
Total assets	$ 261,697	$ 1,472,277	$ 128,205	$ 1,862,179	$ 1,820,645
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	$ 3,395	$ -	$ -	$ 3,395	$ 5,918
Salaries payable	3,237	-	-	3,237	-
Due to other funds	2	1,888	-	1,890	1,890
Due to litigants	-	1,470,389	-	1,470,389	1,524,968
Total liabilities	6,634	1,472,277	-	1,478,911	1,532,776
Fund equity:					
Investment in general fixed assets	-	-	128,205	128,205	128,205
Fund balance -					
Unreserved and undesignated	255,063	-	-	255,063	159,664
Total fund equity	255,063	-	128,205	383,268	287,869
Total liabilities and fund equity	$ 261,697	$ 1,472,277	$ 128,205	$ 1,862,179	$ 1,820,645

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, 2003
With Comparative Actual Amounts for Year Ended June 30, 2002

	2003			
	Budget	Actual	Variance - Favorable (Unfavorable)	2002 Actual
Revenues:				
Licenses and permits	$ 7,650	$ 7,150	$ (500)	$ 7,275
Fees, charges, and commissions for services -				
Court costs, fees, and charges	55,204	56,764	1,560	43,535
Fees for recording legal documents	522,599	544,544	21,945	518,710
Fees for certified copies	42,409	59,861	17,452	41,542
Other revenues	21,770	18,436	(3,334)	18,187
Use of money and property -				
Interest earned	26,208	13,606	(12,602)	23,910
Total revenues	675,840	700,361	24,521	653,159
Expenditures:				
Current -				
Personal services and related benefits	500,096	473,460	26,636	447,953
Operating services	77,462	72,986	4,476	77,726
Materials and supplies	81,916	48,281	33,635	60,511
Travel and other charges	7,369	10,235	(2,866)	10,131
Capital outlay	3,058	-	3,058	778
Total expenditures	669,901	604,962	64,939	597,099
Excess of revenues over expenditures	5,939	95,399	89,460	56,060
Fund balance, beginning of year	159,664	159,664	-	103,604
Fund balance, end of year	$ 165,603	$ 255,063	$ 89,460	$ 159,664

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.

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.

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, 2003.

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, 2003, 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

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, 2003, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling $1,710,028 as follows:

Demand Deposits	$ 1,078,811
Interest-bearing deposits	631,217
Total	$ 1,710,028

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, 2003 are secured as follows:

Bank balances	$ 1,778,661
Federal deposit insurance	510,000
Pledged securities (category 3)	1,268,661
Total	$ 1,778,661

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.

(3) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 2002	Additions	Deletions	Balance June 30, 2003
Furniture, fixtures and equipment	$ 101,117	$ -	$ -	$101,117
Automobile	27,088	-	-	27,088
Total general fixed assets	$ 128,205	$ -	$ -	$128,205

(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, 2 retirees are 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 $13,614 for the year ended June 30, 2003.

(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.

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% 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, 2003, 2002, and 2001, were $30,224, $30,419 and $29,855, 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, 2003.

(7) Operating Leases

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

Description of Property	Minimum Annual Rental	Expiration Date
Computer System	$ 24,924	6/24/2004
Postage meter	3,404	5/10/2004
Copier - 5355	5,170	4/1/2004
Copier - DC460	5,674	6/30/2004
Copier - DC460	5,674	6/30/2004
Fax machine	852	6/30/2004
	$ 45,698	

(8) 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.

(9) 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	841,941	419,066	411,424	849,583
Registry of Court	265,736	47,650	120,516	192,870
Civil Jury	376,129	41,000	30,355	386,774
Totals	$ 1,526,856	$ 507,716	$ 562,295	$ 1,472,277

(10) 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, 2003, 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.

(11) 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.

(12) New Pronouncement

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Evangeline Parish Clerk of Court is required to implement this standard for the fiscal year ending June 30, 2004. The Clerk of Court has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

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, 2003 and 2002

	2003	2002
ASSETS		
Cash	$ 167,751	$ 78,737
Interest-bearing deposits	70,000	70,000
Accounts receivable	18,640	10,956
Accrued interest receivable	3,416	4,001
Due from other funds	1,890	1,890
Total assets	$ 261,697	$ 165,584
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$ 3,395	$ 5,918
Salaries payable	3,237	-
Due to other funds	2	2
Total liabilities	6,634	5,920
Fund balance:		
Unreserved and undesignated	255,063	159,664
Total liabilities and fund balance	$ 261,697	$ 165,584

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana
General Fund

Statement of Revenues Compared to Budget (GAAP Basis)
Year Ended June 30, 2003
With Comparative Actual Amounts for Year Ended June 30, 2002

	2003			
	Budget	Actual	Variance - Favorable (Unfavorable)	2002 Actual
Licenses and permits:				
Marriage licenses	$ 7,650	$ 7,150	$ (500)	$ 7,275
Fees, charges, and commissions for services:				
Court costs, fees, and charges -				
Court attendance	5,458	7,659	2,201	5,368
Criminal costs	7,746	7,756	10	7,840
Non-support court costs	42,000	41,349	(651)	30,327
Total court costs, fees and charges	55,204	56,764	1,560	43,535
Fees for recording legal documents -				
Recordings	201,519	244,225	42,706	175,456
Cancellations	7,760	10,427	2,667	7,501
Mortgage certificates	58,365	66,086	7,721	58,372
Suits and successions	254,955	223,806	(31,149)	277,381
Total fees for recording legal documents	522,599	544,544	21,945	518,710
Fees for certified copies -				
Certified copies	42,409	59,861	17,452	41,542
Other revenues	21,770	18,436	(3,334)	18,187
Use of money and property -				
Interest earned	26,208	13,606	(12,602)	23,910
Total revenues	$ 675,840	$ 700,361	$ 24,521	$ 653,159

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended June 30, 2003
With Comparative Actual Amounts for Year Ended June 30, 2002

	2003			
	Budget	Actual	Variance - Favorable (Unfavorable)	2002 Actual
Expenditures:				
Personal services and related benefits -				
Salaries:				
Clerk	$ 87,938	$ 89,733	$ (1,795)	$ 87,038
Deputy clerks	240,360	231,437	8,923	233,195
Payroll taxes	2,412	7,765	(5,353)	8,364
Group insurance	124,457	102,236	22,221	77,831
Clerks supplemental compensation fund contribution	12,099	11,770	329	11,106
Retirement	32,830	30,519	2,311	30,419
Total personal services and related benefits	500,096	473,460	26,636	447,953
Operating services -				
Insurance	14,397	14,366	31	14,739
Indexing	4,883	3,946	937	5,485
Equipment rental	29,666	25,691	3,975	29,140
Telephone	8,009	9,380	(1,371)	7,898
Election expense allowance	2,100	2,100	-	2,100
Center for family violence	3,607	3,396	211	3,456
Non-support expense	4,300	3,740	560	3,024
UCC filings	10,500	10,367	133	11,884
Total operating services	77,462	72,986	4,476	77,726
Materials and supplies -				
Office supplies and expense	79,913	46,313	33,600	58,558
Dues and subscriptions	2,003	1,968	35	1,953
Total materials and supplies	81,916	48,281	33,635	60,511

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP) (Continued)
Year Ended June 30, 2003
With Comparative Actual Amounts for Year Ended June 30, 2002

	2003			
	Budget	Actual	Variance - Favorable (Unfavorable)	2002 Actual
Travel and other charges -				
Travel and conventions	450	1,022	(572)	415
Professional fees	5,625	4,600	1,025	5,900
Automotive supplies	1,294	2,206	(912)	1,275
Miscellaneous	-	2,407	(2,407)	2,541
Total travel and other charges	7,369	10,235	(2,866)	10,131
Capital outlay -				
Office equipment	3,058	-	3,058	778
Total expenditures	$ 669,901	$ 604,962	$ 64,939	$ 597,099

AGENCY FUNDS

Advance Deposit Funds I and II

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, 2003
With Comparative Totals for June 30, 2002

	Advance Deposit I	Advance Deposit II	Registry of Court	Civil Jury	Totals 2003	Totals 2002
ASSETS						
Cash	$ 3,050	$ 487,693	$ 123,543	$ 296,774	$ 911,060	$ 967,146
Interest-bearing deposits	40,000	361,890	69,327	90,000	561,217	559,710
Total assets	$ 43,050	$ 849,583	$ 192,870	$ 386,774	$ 1,472,277	$ 1,526,856
LIABILITIES						
Due to General Fund	$ -	$ 1,888		$ -	$ 1,888	$ 1,888
Due to litigants	43,050	847,695	192,870	386,774	1,470,389	1,524,968
Total liabilities	$ 43,050	$ 849,583	$ 192,870	$ 386,774	$ 1,472,277	$ 1,526,856

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Changes in Assets and Liabilities
Year Ended June 30, 2003

	Advance Deposit I	Advance Deposit II	Registry of Court	Civil Jury	Total
ASSETS					
Cash, beginning of year	$ 3,050	$ 480,051	$ 197,916	$ 286,129	$ 967,146
Interest-bearing deposits, beginning of year	40,000	361,890	67,820	90,000	559,710
Total assets, beginning of year	43,050	841,941	265,736	376,129	1,526,856
Additions:					
Suits and successions	-	419,066	-	41,000	460,066
Deposits per court order	-	-	46,143	-	46,143
Total additions	-	419,066	46,143	41,000	506,209
Reductions:					
Clerk's costs (transferred to General Fund)	-	223,806	-	130	223,936
Refunds to litigants	-	74,364	-	24,466	98,830
Other	-	10,665	-	4,721	15,386
Sheriff fees	-	70,102	-	1,038	71,140
Secretary of State	-	3,500	-	-	3,500
Judge's supplemental compensation fund	-	15,345	-	-	15,345
Disbursements by court order	-	13,642	119,009	-	132,651
Total reductions	-	411,424	119,009	30,355	560,788
Cash, end of year	3,050	487,693	123,543	296,774	911,060
Interest-bearing deposits, end of year	40,000	361,890	69,327	90,000	561,217
Total assets, end of year	$ 43,050	$ 849,583	$ 192,870	$ 386,774	$ 1,472,277

(continued)

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Changes in Assets and Liabilities (Continued)
Year Ended June 30, 2003

	Advance Deposit I	Advance Deposit II	Registry of Court	Civil Jury	Total
LIABILITIES					
Due to litigants and other funds, beginning of year	$ 43,050	$ 841,941	$ 265,736	$ 376,129	$ 1,526,856
Additions	-	419,066	46,143	41,000	506,209
Reductions	-	411,424	119,009	30,355	560,788
Due to litigants and other funds, end of year	$ 43,050	$ 849,583	$ 192,870	$ 386,774	$ 1,472,277

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, 2003 and 2002

	2003	2002
General fixed assets, at cost:		
Furniture, fixtures and equipment	$ 101,117	$ 101,117
Automobile	27,088	27,088
Total general fixed assets	$ 128,205	$ 128,205
Investment in general fixed assets	$ 128,205	$ 128,205

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Changes in General Fixed Assets
Year Ended June 30, 2003

	Furniture, Fixtures and Equipment	Automobile	Total
General fixed assets, beginning of year	$ 101,117	$ 27,088	$ 128,205
Additions:	-	-	-
Deletions	-	-	-
General fixed assets, end of year	$ 101,117	$ 27,088	$ 128,205

COMPLIANCE

AND

INTERNAL CONTROL

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, 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, 2003, and have issued our report thereon dated November 13, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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 a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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. A reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 03-1(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 the reportable condition described above is a 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Ville Platte, Louisiana
November 13, 2003

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, 2003

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 (6/30/03) --						
Internal Control:						
03-1 (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
PRIOR YEAR (6/30/02) --						
Compliance:						
02-1 (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.	Yes	N/A	Walter Lee, Clerk of Court	N/A
Internal Control:						
02-2 (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

OTHER SUPPLEMENTARY INFORMATION

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Schedule of Insurance in Force
(Unaudited)
June 30, 2003

Description of Coverage	
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, 2003

	Institution	Maturity Date	Maturity Term	Interest Rate	Amount
General Fund:					
Certificate of deposit	E	4/1/2004	365 days	3.00%	$ 50,000
Certificate of deposit	H	9/11/2003	182 days	1.49%	20,000
					70,000
Advance Deposit I Fund:					
Certificate of deposit	B	8/30/2003	182 days	2.00%	20,000
Certificate of deposit	C	10/1/2003	182 days	2.20%	20,000
					40,000
Advance Deposit II Fund:					
Certificate of deposit	G	4/2/2004	365 days	2.00%	51,890
Certificate of deposit	G	9/20/2003	182 days	2.00%	20,000
Certificate of deposit	G	9/20/2003	182 days	2.00%	20,000
Certificate of deposit	G	9/11/2003	182 days	2.00%	20,000
Certificate of deposit	C	3/31/2004	365 days	2.50%	50,000
Certificate of deposit	C	10/1/2003	182 days	2.20%	20,000
Certificate of deposit	C	10/1/2003	182 days	2.20%	20,000
Certificate of deposit	E	9/12/2003	182 days	2.50%	20,000
Certificate of deposit	E	9/12/2003	182 days	2.50%	20,000
Certificate of deposit	E	9/12/2003	182 days	2.50%	100,000
Certificate of deposit	H	9/12/2003	182 days	1.49%	20,000
					361,890
Civil Jury:					
Certificate of deposit	H	4/1/2004	365 days	1.49%	50,000
Certificate of deposit	E	9/12/2003	182 days	2.50%	20,000
Certificate of deposit	E	9/12/2003	182 days	2.50%	20,000
					90,000
Registry of the Court:					
Certificate of deposit	E	7/12/2003	30 days	2.00%	62,862
Certificate of deposit	E	7/10/2003	30 days	2.00%	6,465
					69,327
Total - all funds					$ 631,217

Financial Institution:
(E) Evangeline Bank
(H) Hancock Bank
(B) Basile State Bank
(C) Citizens Bank
(G) Guaranty Bank