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EVANGELINE PARISH CLERK OF COURT
Viljo Place, Louisiana

Financial Report

Year Ended June 30, 1966

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Eastern Region office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date July 2, 1966

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(CERTIFIED PUBLIC ACCOUNTANTS)

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INDEPENDENT AUDITORS' REPORT

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The Honorable Walter Lee
Evangeliste Parish Clerk of Court
Vidie Platte, Louisiana

We have audited the accompanying general purpose financial statements of the Evangeliste Parish Clerk of Court, a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 1998 as listed in the table of contents. These financial statements are the responsibility of the Clerk of Court. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraphs, 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall 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 case docket balances in the Advance Deposit Agency Funds with the related cash balances at June 30, 1998. The related case balances represent 25 percent of the fiduciary fund type's assets at June 30, 1998. 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 Funds from litigants or the amount due to the General Fund from the Advance Deposit Agency Funds at June 30, 1998, the fees earned resulting from such activity. The effects of not reconciling these balances on the 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 audits accounted for in the Advance Deposit Agency Funds, the 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, 1998, 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 November 4, 1998 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.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Evangeline Parish Clerk of Court taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information, except for the Schedule of Insurance in Force presented on page 23 has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated 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 that year 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 unit docket balances to the Advance Report: Agency Funds with the related cash balances.

Kolder, Champagne, Hearn & Rainey, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Vidre Plateau, Louisiana
November 4, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
ACCOUNTING ESTIMATES - OVERVIEW**

PROBILITE FAVORITE CLUBS OF COLOR
 Suite 1140A, Los Angeles

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

ASSETS

Cash					
Interest-bearing deposits	\$ 85,400	\$ 940,940	\$ -	\$ 0,048,310	\$ 1,074,650
Accounts receivable	85,000	490,000	-	181,880	656,880
Accrued interest receivable	6,291	-	-	6,291	6,948
Due from other funds	8,244	-	-	8,244	8,273
Equipment	1,890	-	-	1,890	1,890
	-	-	320,320	320,320	310,313
Total assets	\$ 181,840	\$ 1,431,940	\$ 320,320	\$ 2,786,774	\$ 2,078,864

LIABILITIES AND FUND EQUITY

Liabilities:					
Accounts payable	\$ 6,943	\$ -	\$ -	\$ 6,943	\$ 4,238
Due to other funds	2	1,000	-	1,000	1,000
Due to liabilities	-	3,432,885	-	3,432,885	3,231,873
Total liabilities	\$ 6,945	\$ 4,432,885	\$ -	\$ 4,432,885	\$ 4,236,111

FUND EQUITY

Investment in general fund assets					
Fund balances -					
unassigned and undesignated	100,000	-	110,110	110,110	120,700
Total fund equity	100,000	-	110,110	110,110	120,700
Total liabilities and fund equity	\$ 16,945	\$ 4,432,885	\$ 110,110	\$ 4,542,995	\$ 4,356,811

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 (BAP Basis) and Actual
 Governmental Fund Type - General Fund
 Year Ended June 30, 2008
 With Comparative Actual Amounts For Year Ended June 30, 2007

	2008		Variances - Favorable (Unfavorable)	2007 Actual
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
Intergovernmental grants	-	-	-	30,430
Fees, charges and commissions				
for services -				
Court costs, fees, and charges	15,700	15,700	0,000	14,500
Fees for recording legal documents	300,000	300,430	0,430	304,000
Fees for certified copies	40,000	40,000	0,000	38,000
Other revenues	10,000	10,000	0,000	10,000
Use of money and property -				
Interest earned	10,000	10,000	0,000	10,000
Total revenues	<u>382,700</u>	<u>382,840</u>	<u>140</u>	<u>382,000</u>
Expenditures:				
CURFEW -				
Personnel services and related benefits	300,000	300,000	0,000	300,000
Operating services	50,000	49,000	1,000	49,000
Materials and supplies	40,000	40,000	0,000	38,000
Travel and other charges	0,000	0,000	0,000	0,000
Capital outlay	10,000	10,000	0,000	10,000
Total expenditures	<u>400,000</u>	<u>399,000</u>	<u>1,000</u>	<u>397,000</u>
Excess (deficiency) of revenues over expenditures	0,000	13,840	(13,840)	0,000
Fund balance, beginning of year	<u>100,000</u>	<u>100,000</u>	<u>0,000</u>	<u>100,000</u>
Fund balance, end of year	<u>100,000</u>	<u>113,840</u>	<u>13,840</u>	<u>100,000</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH CLERK OF COURT
VILLIE PLATTE, LOUISIANA

NOTES TO Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 28 of the Louisiana Constitution of 1878, the Clerk of Court serves as the parish's soleary public, the recorder of conveyances, mortgages and other acts, and has other duties and powers provided by law. The 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. ACCOUNTING ENTITY

The Clerk of Court is an independently elected official. However, the Clerk of Court is financially 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 financially 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 governmental 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

EMANGELINE BARKER CLERK OF COURT
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

accounts that comprise the assets, liabilities, fund equity, revenues and expenditures. Revenues are allocated 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 presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 15:781, 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 Adversary Deposition, 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.

6. 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, writs 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.

BRASSFIELD PARISH CLERK OF COURT
Village Square, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

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

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

G. Bad Debt

Uncollectible accounts 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), an allowance for uncollectible accounts receivable was made due to immateriality at June 30, 1996.

EVANGELINE PARISH CLERK OF COURT
Willy P. Latta, Louisiana

Notes to financial statements (Continued)

B. Accumulated 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. As June 30, 1988, the Clerk of Court has no material accumulated and vested leave benefits, as required to be reported in accordance with generally accepted accounting principles.

C. Expenditures

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

D. Total Columns on Combined Balance Sheet - Overview

Total columns on the combined Balance Sheet - Overview are prepared 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. Intended eliminations have not been made in the aggregation of this data.

(C) Cash and interest-bearing deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank located in the parish or congressional district than is organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Clerk may also invest in United States bonds, Treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As June 30, 1988, the Clerk of Court has cash and interest-bearing deposits (bank balances) totaling 1,810,202 as follows:

Demand deposits	\$1,808,213
Time deposits	____2,989
Total	\$1,811,202

EMERLINE PARISH CLERK OF COURT
Vidua Parishes, 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, 1998 are covered as follows:

Bank balances	\$2,838,489
Federal deposit insurance	\$ 331,883
Pledged securities (Category 3)	1,361,552
Total Federal insurance and pledged securities	\$1,693,435

Pledged securities in Category 3 includes unissued 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 28:2218 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 60 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

131 Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 1997	Additions	Deletions	Balance June 30, 1998
Furniture, fixtures and equipment	\$ 96,363	\$ 2,340	\$ -	\$ 98,703
Automobiles	28,132	12,822	28,132	12,822
Total general fixed assets	\$124,495	\$15,162	\$28,132	\$111,525

EVANGELINE PARISH CLERK OF COURT
VILLE PLATON, LOUISIANA

Notes to Financial Statements (Continued)

445 Retirement, Health Care Benefits

The Evangeline Parish Clerk of Court provides certain continuing health care 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 the premiums) as an expenditure when the monthly premiums are due. The Evangeline Clerk of Court's total cost of providing these benefits was \$2,484 for the year ended June 30, 1998.

451 Retiree 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 55 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 15 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 15 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 accrued 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, 1174 1/2 Brickens Avenue, Suite 21, Baton Rouge, Louisiana 70816, or by calling (504) 383-1122.

EVANGELINE PARISH CLERK OF COURT
WVLE STATE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

Funding Policy: Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Evangeline Parish Clerk of Court is required to contribute 81 an actuarially determined rate. The current rate is 10.80 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent 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 S.B. 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, 1996, 1997, and 1998, were \$24,923, \$25,504, and \$28,842, respectively, equal to the required contributions for each year.

(6) Litigation

There is no litigation pending against the Evangeline Parish Clerk of Court as of June 30, 1998.

(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	\$20,400	06-04-01
Copy machine - Ricoh 3340	4,300	07-01-01
Copyier - Ricoh 3340	4,100	07-01-01
Storage device	3,300	05-05-00
DC 320 Duplex	3,000	12-05-00

**EVANGELINE PARISH CLERK OF COURT
VILLE PLATTE, LOUISIANA**

Notes to Financial Statements (Continued)

(8) Changes in Money Fund Balances

A summary of changes in money fund unencumbered deposits follows:

	Detailed Deposits at Beginning of Year	Additions	Reductions	Detailed Deposits at End of Year
Agency Funds:				
Advance deposit I	\$ 43,850	\$ -	\$ -	\$ 43,850
Advance deposit II	677,850	571,884	628,188	721,546
Registry of Court	210,743	681,500	487,888	464,355
Civil Jury	<u>268,158</u>	<u>67,830</u>	<u>28,382</u>	<u>307,606</u>
Totals	\$1,199,591	\$2,321,214	\$1,144,458	\$3,376,347

(9) Parish Fund Balance

R.S. 13:783 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 revenue of the clerk's last year of his term of office. At June 18, 1998, 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 1996 General Fund Budget adopted by the clerk was not published and made available for public inspection in accordance with LA-R.S. 18:1209-07.

(SUPPLEMENTAL INFORMATION)

**SCHEDULE OF UNPAID FUNDS
AND ACCOUNT CREDIT**

GENERAL FUND

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

SYRACUSE WATER CLERK OF COURT
 WILLIAMS, LOUISIANA
 General Fund

Comparative Balance Sheet
 June 30, 1938 and 1937

	<u>1938</u>	<u>1937</u>
ASSETS		
Cash	\$ 88,488	\$ 89,813
Interest-bearing deposits	28,880	90,880
ACCOUNTS RECEIVABLE	8,287	3,888
Accrued interest receivable	8,288	8,278
- from Advance Deposit II	<u>1,888</u>	<u>1,888</u>
Total assets	\$135,843	\$283,888
	*****	*****
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 4,288	\$ 4,288
Due to other funds	<u>1</u>	<u>1</u>
Total liabilities	4,287	4,287
Fund balance:		
Unreserved and undesignated	<u>131,556</u>	<u>279,601</u>
Total liabilities and fund balance	\$135,843	\$283,888
	*****	*****

EVANGELINE PARISH CLERK OF COURT
VILLIE PLATTS, LOUISIANA
General Fund

Statement of Revenues Compared to Budget - FISCAL BASIS
Year Ended June 30, 1998
With Comparative Actual Accounts for Year Ended June 30, 1997

	1998		Variance - Excess or Deficiency	1997 Actual
	Budget	Actual		
Licenses and permits:				
Marriage licenses	\$ 7,500	\$ 7,500	\$ -	\$ 7,350
Intergovernmental:				
Grants	-	-	-	28,800
Fees, charges, and commissions for services:				
Court costs, fees, and charges -				
Court attendance	7,200	7,600	400	5,475
Criminal costs	6,500	6,700	200	6,675
Non-support court costs	-	2,300	2,300	-
Total court costs, fees and charges	<u>13,700</u>	<u>16,600</u>	<u>2,900</u>	<u>12,150</u>
Fees for recording legal documents -				
Recordings	100,400	120,007	19,607	100,000
Certifications	5,071	5,000	(71)	5,000
Mortgage certifications	45,040	48,120	3,080	45,040
Sales and reconstructions	<u>180,257</u>	<u>182,127</u>	<u>1,870</u>	<u>180,100</u>
Total fees for recording legal documents	<u>330,768</u>	<u>355,134</u>	<u>24,366</u>	<u>325,150</u>
Fees for certified copies - certified copies	<u>43,200</u>	<u>43,000</u>	<u>(200)</u>	<u>38,800</u>
Other revenues	<u>28,100</u>	<u>13,000</u>	<u>(15,100)</u>	<u>23,000</u>
Use of money and property- interest earned	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Total revenues	<u>\$484,768</u>	<u>\$488,841</u>	<u>\$ 4,073</u>	<u>\$468,150</u>

PARISHLINE SHARIS CLERK OF COURT
Velle Platte, Louisiana
General Fund

Statement of Expenditures Compared to Budget (MMF Basis)
Year Ended June 30, 1999
With Comparative Actual Amounts for Year Ended June 30, 1997

	1999		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Expenditures:				
Personal Services and related benefits -				
Salaries:				
Clerk	\$ 68,825	\$ 68,825	\$ -	\$ 67,541
Deputy clerk	188,298	188,784	(486)	182,488
Clerks expense allowance	8,882	8,482	400	8,784
Payroll taxes	8,281	8,488	(207)	8,893
Group insurance	38,433	38,433	-	45,338
Clerks supplemental compensation fund contribution	8,588	8,993	(405)	9,258
Retirement	38,212	38,582	-	38,828
Total personal services and related benefits	335,829	338,385	(2,556)	332,428
Operating services -				
Insurance	8,400	10,324	(1924)	8,343
Indexing	4,822	4,122	800	4,198
Equipment rental	28,888	28,888	1,888	22,888
Telephone	8,344	8,388	(44)	7,848
Division expense allowance	8,888	8,888	-	8,188
Center for family violence contribution	3,822	3,888	(66)	3,488
GCC Billing	-	8,816	(8,816)	7,828
Total operating services	83,882	83,284	(598)	87,788
Materials and supplies -				
Office supplies and copies	47,888	48,488	(600)	48,824
Books and subscriptions	3,888	3,888	-	3,828
Total materials and supplies	51,776	52,376	(600)	52,652

(continues)

SYDNEY L. FRANKS CLERK OF COURT
Village Place, Louisiana
GENERAL FUND

Statement of Expenditures Compared to Budget (H&M Basis) (Continued)
Year Ended June 30, 1998
With Comparative Actual Amounts for Year Ended June 30, 1997

	1998		Variance - FAVORABLE (Unfavorable)	1997 Actual
	Budget	Actual		
Travel and other charges -				
Travel and conventions	481	880	(399)	264
Professional fees	-	7,363	(7,363)	6,588
Automotive supplies	1,284	1,228	56	1,427
Miscellaneous	3,000	-	3,000	383
Total travel and other charges	3,765	9,471	(5,706)	8,662
Capital outlay -				
Office equipment	3,263	3,238	25	43,764
Automobiles	17,034	15,034	-	-
Total capital outlay	20,297	18,272	2,025	43,764
 Total expenditures	2482,812	2498,207	\$15,395	2481,888

AGENCY FUNDS

Advance Deposit Funds - The Advance Deposit Funds, as provided by Louisiana Revised Statute 13:843, 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 13:471, 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 13:3849(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.

PROPOSED MERIDIAN CREDIT OF COURT
 FIVE STATES, Louisiana
 Agency funds

comparing balances sheet
 June 30, 1978
 With Comparative Totals for June 30, 1977

comparing balances sheet
 June 30, 1978
 With Comparative Totals for June 30, 1977

ASSETS

Cash
 Interest-bearing deposits

Total assets

LIABILITIES

Due to General Fund
 Due to litigants

Total liabilities

	Assets Balance 6/30/78	Assets Balance 6/30/77	Registry of Court	Civil Fund	Totals 1978	Totals 1977
Cash	\$ 7,000	\$105,600	\$400,000	\$170,000	\$ 700,000	\$ 630,000
Interest-bearing deposits	40,000	100,000	-	50,000	400,000	400,000
Total assets	\$47,000	\$205,600	\$400,000	\$220,000	\$1,100,000	\$1,030,000
Due to General Fund	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000
Due to litigants	47,000	204,600	400,000	220,000	1,098,000	1,029,000
Total liabilities	\$47,000	\$205,600	\$400,000	\$220,000	\$1,099,000	\$1,030,000

EVANGELINE PARSONS CLERK OF COURT
 Ville Platte, Louisiana
 Agency Funds

Comparing Statement of Changes in Assets and Liabilities
 Year Ended June 30, 1966

	Advance Deposit I	Advance Deposit II	Registry of Court	Civil Jury	Total
ASSETS					
Cash, beginning of year	\$ 3,850	\$103,948	\$108,743	\$209,218	\$ 425,767
Interest-bearing deposits, beginning of year	60,820	281,822	-	89,820	432,462
Total Deposits, beginning of year	64,670	383,770	108,743	289,638	846,821
Additions:					
Fines and Remittances	-	373,484	-	49,880	823,464
Deposits per court order	-	-	881,280	-	881,280
Total additions	-	373,484	881,280	49,880	1,305,544
Reductions:					
Clerk's costs transferred to General Fund	-	281,538	-	188	281,726
Refunds to litigants	-	58,250	-	20,823	79,073
Order	-	289,573	-	2,718	292,291
Sheliff Fees	-	83,496	-	1,750	85,246
Secretary of State	-	1,380	-	-	1,380
Judge's supplemental compensation fund	-	28,209	-	-	28,209
Disbursements by court order	-	28,263	607,868	-	636,131
Total reductions	-	710,719	607,868	23,581	1,342,168
Cash, end of year	3,084	394,048	481,175	178,838	967,145
Interest-bearing deposits, end of year	48,028	283,822	-	78,028	410,878
Total Deposits, end of year	51,112	387,870	481,175	256,866	1,077,023

(continued)

*Other - Witness fees, civil juries, jury commissioners,
 court of appeals fees, court reporter fees and
 monitor fees.

WYOMING STATE CURE OF COURSE
 WILD GAME, LOUISIANA
 Agency Funds

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

	Advance Deposit I	Advance Deposit II	Registry of Court	Civil Court	Total
LIABILITIES					
Due to Legislature, beginning of year	\$43,850	4877,838	1255,783	1149,330	81,326,700
Additions	-	171,684	495,780	47,000	1,128,384
Reductions	-	522,380	487,888	38,883	1493,153
Due to Legislature, end of year	\$43,850	4527,142	\$443,675	\$268,438	\$1,874,759

GENERAL FIXED ASSETS ACCOUNT CREDIT

To account for fixed assets.

EVANGELINE GRAIN CLERS OF COURT
VILLI PLANTS, MOOREVILLE

Comparative Statement of General Fixed Assets
June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
General fixed assets, at cost:		
Furniture, fixtures and equipment	\$ 28,543	\$ 25,163
Automobile	<u>17,038</u>	<u>24,170</u>
Total general fixed assets	\$18,138	\$10,710
	*****	*****
Investment in general fixed assets	\$18,138	\$10,710
	*****	*****

EVANGELINE PARISH CLERGY OF 00007
 Villa Platte, Louisiana

Statement of Changes in General Fixed Assets
 Year ended June 30, 1990

	Furniture, Fixtures and Equipment	Automobiles	Total
General fixed assets, beginning of year	\$86,383	\$14,370	\$100,753
ADDITIONS: General Fund revenues	2,340	17,818	20,158
Deletions	-----	<u>14,370</u>	<u>14,370</u>
General fixed assets, end of year	\$88,723	\$17,818	\$106,541

FEDERAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited the general purpose financial statements of 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 Dated December 4, 1999. In our report, our opinion was qualified because the Clerk of Court has not reconciled certain individual asset deposit balances in the Advance Deposit Agency Fund with the related cash deposits as 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 Evangeline Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of the compliance with certain provisions of laws and regulations, 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 year audit findings as item 99-1.

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 Evangeline Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of current year audit findings as item 99-2 and 99-4.

OFFICE OF
THE COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548
U.S. GOVERNMENT PRINTING OFFICE

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 accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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 for the information of the Bienville Parish Clerk of Court. However, this report is a matter of public record and its distribution is not limited.

Kuldar, Champagne, Sauer & Rainey, LLC
Certified Public Accountants

Wills Place, Louisiana
December 4, 2018

PARAGUAY JUDICIAL CLERK OF COURT
Ylvis Plaza, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year ended June 30, 1991

Planal Year Finding Initially Reported	Comprehensive Action	Date of Completion	Name of Consultant	Accepted Completion Date
98-1	The Inspection Period Clerk of Court did not make the budget available for public inspection or substitute its availability in the official journal.	30	For the fiscal year end June 30, 1990, the Clerk of Court will follow all requirements of the Louisiana Budget Act.	6/7/1999 Clerk of Court
98-2	The budget was not audited when expenditures, plus proposed expenditures for the remainder of the year exceeded budgeted expenditures by five percent or more.	30	N/A	N/A Clerk of Court
98-3	Due to the small number of employees, the clerk of court did not have adequate segregation of functions within the accounting system.	30	Based upon the size of the operation and the non-availability of additional personnel, it may not be feasible to achieve complete segregation of duties.	N/A Clerk of Court

(continued)

**PROSECUTING AGENCIES CHECKS OF COURT
TRIAL PLANS, CONTINUED**

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plans (Continued)
Year ended June 30, 1998

Fiscal Year Finding Initially Reported	Description of Finding	Corrective Action	Name of Contact Person	Assigned completion Date
Internal Control	<p>The balances in the Individual and Assets have not been reconciled with the unexpended cash balances in the Advance Deposit Account as of June 30, 1998.</p>	No	<p>The Clerk of Court is in the process of obtaining evidence which will permit a report listing balances in all individual assets.</p>	1999

OTHER SUPPLEMENTARY INFORMATION

DOMESTIC POLICE CLERK OF COURT
VILLI RICHIE, Louisiana

Schedule of Insurance in Force
(Revised)
June 30, 1998

Description of Coverage

Burety bonds - Clerk	\$ 5,000
Clerk's indemnity policy	500,000
Business auto policy - Liability and physical damage	300,000
Medical	5,000
Uninsured motorists	300,000

REGISTRATION PARTIAL CHECK OF COFFEE
ville Plant, Louisiana

continued schedule of Interest-Bearing Deposits - All Funds
June 30, 1958

	Institution	Security Date	Maturity Term	Interest Rate	Amount
General Fund:					
Certificate of deposit	K	04/08/58	180 days	5.25 %	\$ 10,000
Certificate of deposit	A	04/18/58	180 days	5.25 %	20,000
Certificate of deposit	A	05/14/58	180 days	5.25 %	20,000
					<u>50,000</u>
Advance Deposit I Fund:					
Certificate of deposit	B	05/04/58	180 days	5.25 %	20,000
Certificate of deposit	C	10/01/58	180 days	5.25 %	20,000
					<u>40,000</u>
Advance Deposit II Fund:					
Certificate of deposit	G	04/04/58	180 days	5.25 %	10,000
Certificate of deposit	K	05/05/58	180 days	5.10 %	10,000
Certificate of deposit	K	05/16/58	180 days	5.10 %	20,000
Certificate of deposit	H	06/17/58	180 days	5.10 %	100,000
Certificate of deposit	A	06/17/58	180 days	5.25 %	10,000
Certificate of deposit	C	10/02/58	180 days	5.25 %	20,000
Certificate of deposit	C	10/02/58	180 days	5.25 %	20,000
Certificate of deposit	C	04/01/58	180 days	4.40 %	20,000
Certificate of deposit	F	04/01/58	180 days	4.20 %	11,000
Certificate of deposit	F	05/23/58	180 days	5.15 %	10,000
Certificate of deposit	F	06/23/58	180 days	5.15 %	20,000
					<u>282,000</u>
Civil Duty:					
Certificate of deposit	A	04/02/58	360 days	5.25 %	20,000
Certificate of deposit	K	05/17/58	180 days	5.10 %	10,000
Certificate of deposit	B	05/17/58	180 days	5.20 %	20,000
					<u>50,000</u>
Total - all funds					582,000

Financial Institution:

- (K) Evangeline bank
- (A) American Security bank
- (F) Federal Savings bank
- (B) Beville State bank
- (C) Citizens bank
- (G) Security bank