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

Financial Report

Year Ended June 30, 1996

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

Release Date FEB 26 1997

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OFFICE OF THE LEGISLATIVE AUDITOR  
BATON ROUGE, LOUISIANA

## TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account group	4
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual governmental fund type - General Fund	5
Notes to financial statements	6-13
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS AND ACCOUNT GROUP	
General Fund:	
Comparative balance sheet	17
Statement of revenues compared to budget (GAAP basis)	18
Statement of expenditures compared to budget (GAAP basis)	19
Agency Funds:	
Combining balance sheet	21
Combining statement of changes in assets and liabilities	22-23
General Fixed Assets Account Group:	
Comparative statement of general fixed assets	25
Statement of changes in general fixed assets	26
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	28-30
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	31-32
OTHER SUPPLEMENTARY INFORMATION	
Schedule of insurance in force (unaudited)	34
Combined schedule of interest-bearing deposits - all funds	35

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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, 1996 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. 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 Clerk of Court, 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 suit docket balances in the Advance Deposit Agency Funds with the related cash balances at June 30, 1996. The related cash balances represent 66 percent of the fiduciary fund type's assets at June 30, 1996. 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, 1996, for fees earned resulting from suit 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 suits 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, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated November 22, 1996 on our consideration of the Evangeline Parish Clerk of Court's internal control structure and a report dated November 22, 1996 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying 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 financial statements of the Evangeline Parish Clerk of Court. Such information, except for the Schedule of Insurance in Force presented on page 34 has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the 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 suit docket balances in the Advance Deposit Agency Funds with the related cash balances.

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Ville Platte, Louisiana  
November 22, 1996

**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, 1996

	Governmental Fund Type <u>General</u>	Fiduciary Fund Type <u>Agency</u>	Account Group General Fixed <u>Assets</u>	Totals (Memorandum Only) <u>1996</u> <u>1995</u>
<b>ASSETS</b>				
Cash	\$ 87,449	\$ 558,575	\$ -	\$ 646,024
Interest-bearing deposits	90,000	491,890	-	581,890
Accounts receivable	5,116	-	-	5,116
Accrued interest receivable	7,742	-	-	7,742
Due from other funds	1,890	-	-	1,890
Equipment	-	-	66,485	66,485
<b>Total assets</b>	<b>\$192,197</b>	<b>\$1,050,465</b>	<b>\$66,485</b>	<b>\$1,309,147</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$ 3,026	\$ -	\$ -	\$ 3,026
Due to other funds	2	1,888	-	1,890
Due to litigants	-	1,048,577	-	1,048,577
Total liabilities	<u>3,028</u>	<u>1,050,465</u>	<u>-</u>	<u>1,053,493</u>
Fund equity:				
Investment in general fixed assets	-	-	66,485	66,485
Fund balances -	189,169	-	-	189,169
Unreserved and undesignated	<u>189,169</u>	<u>-</u>	<u>66,485</u>	<u>255,654</u>
Total fund equity	<u>\$192,197</u>	<u>\$1,050,465</u>	<u>\$66,485</u>	<u>\$1,309,147</u>
<b>Total liabilities and fund equity</b>	<b>\$192,197</b>	<b>\$1,050,465</b>	<b>\$66,485</b>	<b>\$1,309,147</b>

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, 1996  
With Comparative Actual Amounts for Year Ended June 30, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 7,950	\$ 7,975	\$ 25	\$ 7,975
Fees, charges and commissions for services -				
Court costs, fees, and charges	36,489	27,981	(8,508)	28,895
Fees for recording legal documents	354,253	352,089	(2,164)	333,649
Fees for certified copies	32,387	35,865	3,478	23,394
Use of money and property -				
Interest earned	<u>24,850</u>	<u>31,357</u>	<u>6,507</u>	<u>25,232</u>
Total revenues	<u>455,929</u>	<u>455,267</u>	<u>(662)</u>	<u>419,145</u>
Expenditures:				
Current -				
Personal services and related benefits	312,393	316,478	(4,085)	308,090
Operating services	84,004	85,967	(1,963)	92,652
Materials and supplies	49,434	32,238	17,196	31,405
Capital outlay	<u>15,620</u>	<u>14,859</u>	<u>761</u>	<u>633</u>
Total expenditures	<u>461,451</u>	<u>449,542</u>	<u>11,909</u>	<u>432,780</u>
Excess (deficiency) of revenues over expenditures	(5,522)	5,725	11,247	(13,635)
Fund balance, beginning of year	<u>183,444</u>	<u>183,444</u>	<u>-</u>	<u>197,079</u>
Fund balance, end of year	<u>\$177,922</u>	<u>\$189,169</u>	<u>\$11,247</u>	<u>\$183,444</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, a Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. A Clerk of Court is elected for a term of four years.

The accounting and reporting policies of the Evangeline Parish Clerk of Court conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

These component unit financial statements only include funds, an account group, activities, et cetera, that are controlled by the Clerk of Court as an independently elected parish official. Based on the criteria established by the Government Accounting Standards Board (GASB) Statement No. 14, the Clerk of Court is a component unit of the Evangeline Parish Police Jury. The Clerk of Court is fiscally dependent on the Evangeline Parish Policy Jury since the Clerk of Court's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Evangeline Parish Policy Jury and certain operating expenditures of the Clerk's office are paid by the Evangeline Parish Police Jury.

As an independently elected official, the Clerk of Court is solely responsible for the operations of his office, which include the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Clerk's office that are paid or provided by the Parish Police Jury as required by Louisiana law, the Clerk of Court is financially independent. 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.



EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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 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 Deposits, Registry of Court, and Civil Jury Agency Funds are used to account for assets held as an agent for individuals, etc. 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 Evangeline Parish Clerk of Court's records are maintained on a cash basis of accounting. However, the funds as reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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 and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. Estimated amounts are immaterial in relation to total fixed assets.

The General Fixed Assets Account Group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

There were no long-term liabilities at June 30, 1996.

F. Interest-Bearing Deposits

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

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

G. Bad Debts

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 1996.

H. Vacation and Sick Leave

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, 1996, 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 in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank located in the parish or congressional district that 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

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1996, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling \$1,227,914 as follows:

Demand deposits	\$ 646,024
Time deposits	<u>581,890</u>
 Total	 <u>\$1,227,914</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, 1996 are secured as follows:

Bank balances	\$1,279,148 =====
Federal deposit insurance	\$ 531,890
Pledged securities (Category 3)	<u>747,258</u>
 Total federal insurance and pledged securities	 <u>\$1,279,148</u> =====

Pledged securities in Category 3 includes 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) General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>July 1, 1995</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1996</u>
Furniture, fixtures and equipment	\$81,327	\$ 1,638	\$30,850	\$52,115
Automobile	<u>16,522</u>	<u>14,370</u>	<u>16,522</u>	<u>14,370</u>
Total general fixed assets	<u>\$97,849</u>	<u>\$16,008</u>	<u>\$47,372</u>	<u>\$66,485</u>

(4) Postretirement Health Care and Life Insurance 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. 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.

(5) Pension Plan

**Plan Description.** The Evangeline Parish Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1501 - 1540 to provide retirement, disability and survivor benefits to members throughout the State of Louisiana. The Clerk of Court Retirement and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 11745 Bricksome Avenue., Suite B-1, Baton Rouge, LA 70816.

**Funding Policy.** Plan members are required 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 11.5% of

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

annual covered payroll. The contribution requirements of plan members and the Evangeline Parish Clerk of Court are established and may be attended by the Clerk of Court Retirement and Relief Fund. The Evangeline Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 1996, 1995, and 1994 were \$25,162, \$22,038 and \$17,658, respectively.

(6) Litigation

There is no litigation pending against the Evangeline Parish Clerk of Court at June 30, 1996.

(7) Operating Leases

The Evangeline Parish Clerk of Court leases various equipment under operating leases expiring in various years as follows:

<u>Description of Property</u>	<u>Minimum Annual Rental</u>	<u>Expiration Date</u>
Computer System	\$27,841	Indefinite
Copy machine - Xerox 5052	5,455	12-31-97
Copier - Xerox 5334	1,095	11-30-99
Postage meter	3,041	5-10-00
Copy machine - Xerox 5052	6,185	12-31-97

(8) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	<u>Unsettled Deposits at Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Unsettled Deposits at End of Year</u>
Agency funds:				
Advance deposit I	\$ 43,050	\$ -	\$ -	\$ 43,050
Advance Deposit II	562,210	458,675	372,497	648,388
Registry of Court	152,938	454,042	485,341	121,639
Civil Jury	<u>204,888</u>	<u>92,500</u>	<u>60,000</u>	<u>237,388</u>
Totals	<u>\$963,086</u>	<u>\$1,005,217</u>	<u>\$917,838</u>	<u>\$1,050,465</u>

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(9) 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.

(10) 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 LSA-R.S. 39:1305-07.

**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, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<b>ASSETS</b>		
Cash	\$ 87,449	\$ 78,671
Interest-bearing deposits	90,000	90,000
Accounts receivable	5,116	6,441
Accrued interest receivable	9,742	8,437
Due from Advance Deposit II	<u>1,890</u>	<u>1,890</u>
Total assets	<u>\$194,197</u>	<u>\$185,439</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ 3,026	\$ 1,993
Due to other funds	<u>2</u>	<u>2</u>
Total liabilities	3,028	1,995
Fund balance:		
Unreserved and undesignated	<u>189,169</u>	<u>183,444</u>
Total liabilities and fund balance	<u>\$192,197</u>	<u>\$185,439</u>

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana  
General Fund

Statement of Revenues Compared to Budget (GAAP Basis)  
Year Ended June 30, 1996  
With Comparative Actual Amounts for Year Ended June 30, 1995

	<u>1996</u>		Variance -	1995
	<u>Budget</u>	<u>Actual</u>	Favorable	Actual
			(Unfavorable)	
Licenses and permits:				
Marriage licenses	\$ <u>7,950</u>	\$ <u>7,975</u>	\$ 25	\$ <u>7,975</u>
Fees, charges, and commissions for services:				
Court costs, fees, and charges -				
Court attendance	7,000	6,704	(296)	7,589
Criminal costs	7,970	8,856	886	9,907
Other	<u>21,519</u>	<u>12,421</u>	<u>(9,098)</u>	<u>11,399</u>
Total court costs, fees and charges	<u>36,489</u>	<u>27,981</u>	<u>(8,508)</u>	<u>28,895</u>
Fees for recording legal documents -				
Recordings	95,477	104,895	9,418	82,683
Cancellations	4,805	4,925	120	5,567
Mortgage certificates	46,017	45,610	(407)	46,978
Suits and successions	<u>207,954</u>	<u>196,659</u>	<u>(11,295)</u>	<u>198,421</u>
Total fees for recording legal documents	<u>354,253</u>	<u>352,089</u>	<u>(2,164)</u>	<u>333,649</u>
Fees for certified copies - Certified copies	<u>32,387</u>	<u>35,865</u>	<u>3,478</u>	<u>23,394</u>
Use of money and property:				
Interest earned	<u>24,850</u>	<u>31,357</u>	<u>6,507</u>	<u>25,232</u>
Total revenues	<u>\$455,929</u>	<u>\$455,267</u>	\$ (662)	<u>\$419,145</u>

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana  
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)  
Year Ended June 30, 1996  
With Comparative Actual Amounts for Year Ended June 30, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		Actual
Expenditures:				
Personal services and related benefits -				
Salaries:				
Clerk	\$ 55,741	\$ 56,668	\$ (927)	\$ 55,741
Deputy clerks	168,200	171,455	(3,255)	167,660
Clerks expense allowance	5,574	5,574	-	5,574
Payroll taxes and expenses	30,439	30,811	(372)	27,572
Group insurance	43,509	43,247	262	43,509
Clerks supplemental compensation fund contribution	8,930	8,723	207	8,034
Total personal services and related benefits	312,393	316,478	(4,085)	308,090
Operating services -				
Insurance	10,000	8,998	1,002	8,608
Professional fees	-	4,500	(4,500)	4,500
Cott index	3,895	3,872	23	3,743
Equipment rental	56,990	47,010	9,980	55,177
Telephone	6,932	7,222	(290)	5,001
Travel and conventions	525	391	134	1,128
Election expense allowance	2,100	2,100	-	2,100
Center for family violence contribution	3,562	3,788	(226)	3,788
UCC filings	-	8,086	(8,086)	8,607
Total operating services	84,004	85,967	(1,963)	92,652
Materials and supplies -				
Office supplies and expense	42,734	28,778	13,956	28,283
Automobile supplies and maintenance	2,000	1,638	362	1,300
Dues and subscriptions	1,850	1,822	28	1,822
Miscellaneous	2,850	-	2,850	-
Total materials and supplies	49,434	32,238	17,196	31,405
Capital outlay -				
Office equipment	15,620	14,859	761	633
Total expenditures	\$461,451	\$449,542	\$11,909	\$432,780

## AGENCY FUNDS

Advance Deposit Funds - 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, 1996

With Comparative Totals for June 30, 1995

	<u>Advance Deposit I</u>	<u>Advance Deposit II</u>	<u>Registry of Court</u>	<u>Civil Jury</u>	<u>Totals</u>
					<u>1996</u> <u>1995</u>
<b>ASSETS</b>					
Cash	\$ 3,050				\$ 3,050
Interest-bearing deposits	<u>40,000</u>	\$286,498	\$121,639	\$147,388	\$471,196
		<u>361,890</u>	<u>-</u>	<u>90,000</u>	<u>491,890</u>
Total assets	<u>\$43,050</u>	<u>\$648,388</u>	<u>\$121,639</u>	<u>\$237,388</u>	<u>\$963,086</u>
<b>LIABILITIES</b>					
Due to General Fund	\$ -	\$ 1,888	\$ -	\$ -	\$ 1,888
Due to litigants	<u>43,050</u>	<u>646,500</u>	<u>121,639</u>	<u>237,388</u>	<u>961,198</u>
Total liabilities	<u>\$43,050</u>	<u>\$648,388</u>	<u>\$121,639</u>	<u>\$237,388</u>	<u>\$963,086</u>

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana  
Agency Funds

Combining Statement of Changes in Assets and Liabilities  
Year Ended June 30, 1996

	<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	\$ 200,320	\$152,938	\$114,888	\$ 471,196
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 deposits, beginning of year	<u>43,050</u>	<u>562,210</u>	<u>152,938</u>	<u>204,888</u>	<u>963,086</u>
Additions:					
Suits and successions	-	458,675	-	92,500	551,175
Deposits per court order	<u>-</u>	<u>-</u>	<u>454,042</u>	<u>-</u>	<u>454,042</u>
Total additions	<u>-</u>	<u>458,675</u>	<u>454,042</u>	<u>92,500</u>	<u>1,005,217</u>
Reductions:					
Clerk's costs (transferred to General Fund)	-	196,659	-	337	196,996
Refunds to litigants	-	70,520	-	47,185	117,705
Other*	-	13,452	-	9,953	23,405
Sheriff fees	-	59,357	-	2,525	61,882
Secretary of State	-	4,370	-	-	4,370
Judge's supplemental compensation fund	-	14,009	-	-	14,009
Disbursements by court order	<u>-</u>	<u>14,130</u>	<u>485,341</u>	<u>-</u>	<u>499,471</u>
Total reductions	<u>-</u>	<u>372,497</u>	<u>485,341</u>	<u>60,000</u>	<u>917,838</u>
Cash, end of year	3,050	286,498	121,639	147,388	558,575
Interest-bearing deposits, end of year	<u>40,000</u>	<u>361,890</u>	<u>-</u>	<u>90,000</u>	<u>491,890</u>
Total deposits, end of year	<u>\$43,050</u>	<u>\$ 648,388</u>	<u>\$121,639</u>	<u>\$237,388</u>	<u>\$1,050,465</u>

(continued)

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



EVANGELINE PARISH CLERK OF COURT  
 Ville Platte, Louisiana  
 Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)  
 Year Ended June 30, 1996

	<u>Advance Deposit I</u>	<u>Advance Deposit II</u>	<u>Registry of Court</u>	<u>Civil Jury</u>	<u>Total</u>
<b>LIABILITIES</b>					
Due to litigants, beginning of year	\$43,050	\$ 562,210	\$ 152,938	\$ 204,888	\$ 963,086
Additions	-	458,675	454,042	92,500	1,005,217
Reductions	<u>-</u>	<u>(372,497)</u>	<u>(485,341)</u>	<u>(60,000)</u>	<u>(917,838)</u>
Due to litigants, end of year	<u>\$43,050</u>	<u>\$ 648,388</u>	<u>\$ 121,639</u>	<u>\$ 237,388</u>	<u>\$1,050,465</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, 1996 and 1995

	<u>1996</u>	<u>1995</u>
General fixed assets, at cost:		
Furniture, fixtures and equipment	\$52,115	\$81,327
Automobile	<u>14,370</u>	<u>16,522</u>
Total general fixed assets	\$66,485	\$97,849
	=====	=====
Investment in general fixed assets	\$66,485	\$97,849
	=====	=====

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Statement of Changes in General Fixed Assets  
Year Ended June 30, 1996

	Furniture, Fixtures and <u>Equipment</u>	<u>Automobile</u>	<u>Total</u>
General fixed assets, beginning of year	\$ 81,327	\$ 16,522	\$ 97,849
Additions: General Fund revenues	<u>1,638</u>	<u>14,370</u>	<u>16,008</u>
	82,965	30,892	113,857
Deletions	<u>(30,850)</u>	<u>(16,522)</u>	<u>(47,372)</u>
General fixed assets, end of year	<u>\$ 52,115</u>	<u>\$ 14,370</u>	<u>\$ 66,485</u>

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

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Independent Auditor's Report on Internal Control  
Structure Based on an Audit of General Purpose Financial  
Statements Performed in Accordance with Government Auditing Standards

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Alexandria, LA 71301  
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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 the Evangeline Parish Clerk of Court, a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 1996, and have issued our report thereon dated November 22, 1996. In our report, our opinion is qualified due to the cash balances of the Advance Deposit Agency Funds not being reconciled to the individual suit docket balances.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The Evangeline Parish Clerk of Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the Clerk of Court are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Evangeline Parish Clerk of Court, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and

we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

#### Inadequate Segregation of Accounting Functions

##### Finding:

Due to the small number of employees, the Clerk of Court did not have adequate segregation of functions within the accounting system.

##### Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

##### Response:

No response is considered necessary.

#### Reconciliation of Individual Suit Dockets With Advance Deposit Funds Cash Balance

##### Finding:

The balances in the individual suit dockets have not been reconciled with the corresponding cash balances in the Advance Deposit Funds at June 30, 1996.

##### Recommendation:

Efforts should be made to reconcile the balances in the individual suit dockets to the Advance Deposit cash balances.

##### Response:

The Clerk of Court is in the process of obtaining software which will print a report listing balances in all individual suits. This report will be reconciled with the related cash balance. In addition, all manually prepared suits will be identified and agreed to the cash balance in that fund.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable conditions described above are material weaknesses.

This report is intended for the information of the Evangeline Parish Clerk of Court and Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Ville Platte, Louisiana  
November 22, 1996

Independent Auditor's Report on Compliance  
Based on an Audit of General Purpose 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, 1996, and have issued our report thereon dated November 22, 1996. In our report, our opinion is qualified due to the cash balances of the Advance Deposit Agency Funds not being reconciled to the individual suit docket balances.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the Evangeline Parish Clerk of Court is the responsibility of the Clerk of Court. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Evangeline Parish Clerk of Court's compliance with certain provisions of laws, regulations and contracts. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations and contracts, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of our tests of compliance disclosed the following instances of noncompliance:



Availability of General Fund Budget for Public Inspection

Finding:

The Evangeline Parish Clerk of Court did not make the General Fund budget for the fiscal year ending June 30, 1996 available for public inspection in accordance with State statutes 39:1305-07.

Recommendation:

The Clerk of Court should make the General Fund budget available for public inspection as required by State statutes.

Response:

The Clerk of Court agreed to make the annual operating budget for the General Fund available for public inspection as required by State statutes.

We considered this instance of noncompliance in forming our opinion on whether Evangeline Parish Clerk of Court's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated November 22, 1996 on those financial statements.

This report is intended for the information of the Evangeline Parish Clerk of Court and Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Ville Platte, Louisiana  
November 22, 1996

**OTHER SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Schedule of Insurance in Force  
(Unaudited)  
June 30, 1996

<u>Description of Coverage</u>	
Surety bonds - Clerk	\$ 10,000
Clerk's indemnity policy	500,000
Business auto policy - Liability and physical damage	300,000
Medical	2,000
Uninsured motorists	300,000

EVANGELINE PARISH CLERK OF COURT  
Ville Platte, Louisiana

Combined Schedule of Interest-Bearing Deposits - All Funds  
June 30, 1996

	<u>Financial Institution</u>	<u>Maturity Date</u>	<u>Term</u>	<u>Interest Rate</u>	<u>Amount</u>
General Fund:					
Certificate of deposit	(A)	9/18/96	182 days	4.90%	\$ 20,000
Certificate of deposit	(A)	9/18/96	182 days	4.90%	20,000
Certificate of deposit	(E)	4/01/97	365 days	5.15%	<u>50,000</u>
					<u>90,000</u>
Advance Deposit I Fund:					
Certificate of deposit	(C)	10/1/96	182 days	5.15%	20,000
Certificate of deposit	(B)	9/06/96	182 days	5.00%	<u>20,000</u>
					<u>40,000</u>
Advance Deposit II Fund:					
Certificate of deposit	(E)	9/18/96	182 days	5.00%	20,000
Certificate of deposit	(E)	9/18/96	182 days	5.00%	20,000
Certificate of deposit	(E)	9/18/96	182 days	5.00%	100,000
Certificate of deposit	(C)	4/01/97	365 days	5.35%	50,000
Certificate of deposit	(C)	9/27/96	182 days	5.15%	20,000
Certificate of deposit	(C)	10/1/96	182 days	5.15%	20,000
Certificate of deposit	(A)	9/18/96	182 days	4.90%	20,000
Certificate of deposit	(G)	9/18/96	182 days	5.15%	20,000
Certificate of deposit	(F)	4/01/97	365 days	5.65%	51,890
Certificate of deposit	(F)	9/27/96	182 days	5.30%	20,000
Certificate of deposit	(F)	9/27/96	182 days	5.30%	<u>20,000</u>
					<u>361,890</u>
Civil Jury:					
Certificate of deposit	(E)	9/19/96	182 days	5.00%	20,000
Certificate of deposit	(E)	9/19/96	182 days	5.00%	20,000
Certificate of deposit	(A)	4/01/97	365 days	5.05%	<u>50,000</u>
					<u>90,000</u>
Total - all funds					<u>\$581,890</u> =====

Financial Institution:

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