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INDEPENDENT AUDITOR'S REPORT

The Honorable Walter Lee
Sergeant-at-Arms
Village Plaza, Scottsdale

We have audited the accompanying general purpose financial statements of the Georgeia Parish Clerk of Court, a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 1997 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 suit docket balances in the Advance Deposit Agency Funds with the related cash balances at June 30, 1997. The related cash balances represent 64 percent of the fiduciary fund type's assets at June 30, 1997. 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, 1997. The fees accrued 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 three paragraphs present fairly, in all material respects, the financial position of the Georgeia Parish Clerk of Court, as of June 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

OFFICE OF
CERTIFIED PUBLIC ACCOUNTANTS
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In accordance with Government Auditing Standards, we have also issued our report dated December 10, 1997 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 Place presented on page 18 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 suit docket balances in the Advance Deposit Agency Funds with the related cash balances.

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

Village Square, Louisiana
December 10, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(CONSOLIDATED STATEMENTS - CONTINUED)

EMERALD WATER CLUBS OF COST
VILLE PLACE, LOUISIANA

Combined Balance Sheet - All Fund Types and Account Group
June 30, 1997

ASSETS	Governmental Fund	Proprietary Fund	Fiduciary Fund	Account Group	Totals	
					Governmental Fund	Proprietary Fund
Cash	\$ 28,423	\$ 613,876	\$ -	\$ -	\$ 729,299	\$ 646,659
Interest-bearing deposits	94,020	270,890	-	-	364,910	282,890
Accounts receivable	2,949	-	-	-	2,949	2,316
Accrued interest receivable	4,278	-	-	-	4,278	2,742
Due from other funds	1,496	-	-	-	1,496	1,898
Equipment	-	-	-	110,713	110,713	65,885
Total assets	\$29,166	\$1,128,766	\$110,713	\$110,713	\$6,427,148	\$1,389,145
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ 4,315	\$ -	\$ -	\$ -	\$ 4,315	\$ 3,024
Due to other funds	-	1,496	-	-	1,496	1,499
Due to intragov.	-	3,013,878	-	-	3,013,878	3,849,327
Total liabilities	4,315	3,018,384	-	-	3,022,703	3,853,850
Fund equity:						
Invested in general fund assets	-	-	-	110,713	110,713	64,480
Fund balances:						
Assigned and undesignated	25,122	-	-	-	25,122	149,269
Total fund equity	25,122	-	-	110,713	135,835	313,749
Total liabilities and fund equity	\$29,437	\$3,018,384	\$110,713	\$110,713	\$6,427,148	\$1,389,145

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH CLERK OF COURT
Willa Station, Louisiana.

Statement of Revenues, Expenditures, and Charges in Fund Balance -
Budget (GAAP Basis) and Actual
Governmental Fund Type - General Fund
Year Ended June 30, 1997
With Comparative Actual Amounts for Year Ended June 30, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Licenses and permits	\$ 8,120	\$ 7,100	\$ 920	\$ 7,870
Intergovernmental grant	-	18,420	18,420	-
Fees, charges and commissions for services - court costs, fees, and charges	14,148	14,350	11,810	13,840
fees for recording legal documents	371,004	348,582	122,522	363,469
Fees for certified copies	50,800	18,487	324	25,800
Other revenues	10,819	10,000	16,510	13,032
Rent of money and property - interest earned	51,014	18,130	12,880	31,337
Total revenues	<u>647,905</u>	<u>484,969</u>	<u>162,936</u>	<u>585,388</u>
EXPENDITURES:				
Current -				
Personnel services and related benefits	303,468	303,165	19,950	314,478
Operating services	44,177	67,700	13,613	61,078
Materials and supplies	48,798	28,810	20,784	18,408
Travel and other charges	3,448	6,270	1623	4,328
Capital outlay	3,138	87,704	184,648	14,888
Total expenditures	<u>403,029</u>	<u>483,649</u>	<u>177,873</u>	<u>413,182</u>
Excess (deficiency) of revenues over expenditures	43,786	7,540	185,063	8,720
Fund balance, beginning of year	<u>183,188</u>	<u>183,188</u>	-	<u>183,188</u>
Fund balance, end of year	<u>226,974</u>	<u>190,728</u>	<u>136,226</u>	<u>191,908</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH CLERK OF COURT
Villie Pierson, Louisiana

NOTES TO FINANCIAL STATEMENTS

(b) Summary of Significant Accounting Policies

As provided by Article V, Section 19 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. 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. Financial Reporting Entity

These component unit financial statements only include funds, an annual group, activities, or debts, 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 Police 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 Police 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 purposes 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 21:181, 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 recorded 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 in an agency for individuals, etc. Agency funds are controlled 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 basis. The accounting component used in financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

EMMELINE BAILEY CLERK OF COURT
Witte Marine, Louisiana

Notes to Financial Statements (continued)

Revenues

Recordings, cancellations, mortgage certifications, certified copies, court attachments, suits and successions, interest earned on interest-bearing deposits, and criminal fines are recorded in the year in which they are received.

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 ascertainable.

F. Interest-Bearing Deposits

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

EVANGELINE PARISH CLERK OF COURT
Third District, Louisiana

Notes to Financial Statements (Continued)

8. Bad Debt

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), an allowance for uncollectible accounts receivable was made due to immateriality at June 30, 1997.

9. Compensated Absence

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, 1997, the Clerk of Court has no material accumulated and vested leave benefits, as required to be reported in accordance with generally accepted accounting principles.

10. 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.

11. 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 reconciliation. Interfund eliminations have not been made in the aggregation of this data.

12) Cash and Interest-Bearing Securities

Under State law, the Clerk of Court may deposit funds within a fiscal agency bank located in the parish or congressional district that he organizes 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

BERNARDINE SAGIN CLERK OF COURT
WILIA PIERRE, LOUISIANA

Notes to Financial Statements (Continued)

State banks, treasury notes, or certificated and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As June 30, 1997, the Clerk of Court has cash and interest-bearing deposits (bank balances) totaling 1,311,189 as follows:

Demand deposits	\$ 328,000
Time deposits	_____583,189
Total	\$2,311,189

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining 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 to a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) as June 30, 1997 are shown as follows:

Bank balances	\$2,187,888
Federal deposit insurance pledged securities (Category 1)	\$ 93,300 _____815,128
Total federal insurance and pledged securities	\$2,187,888

Pledged securities in Category 1 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 1) Louisiana Revised Statute 17:1112 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 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)

10) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 1988	Additions	Deletions	Balance June 30, 1989
Furniture, Fixtures and equipment	\$82,118	\$47,760	\$1,818	\$ 87,060
Automobile	14,270	-	-	14,270
Total general fixed assets	\$96,388	\$47,760	\$1,818	\$110,730

11) 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 employee and the Clerk of Court. The Clerk of Court recognizes the cost of providing these benefits (the Clerk's portion of the premium) as an expenditure when the monthly premiums are due. The Evangeline Clerk of Court's total cost of providing these benefits was \$1,767 for the year ended June 30, 1989.

12) Pension Plan

Plan Description. Substantially all employees of the Evangeline Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund System, a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

EVANGELINE PARISH CLERK OF COURT
VILLE PLATTE, LOUISIANA

Notes to Financial Statements (Continued)

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 10 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1 percent of their final-average salary for each year of credited service, not to exceed 108 percent of their final-average salary. Final-average salary is the employee's average salary over the 18 consecutive or joined months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefits accorded 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. This report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 21742 Brickstone Avenue, Suite 51, Baton Rouge, Louisiana 70814, or by calling (884) 281-1182.

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 at an actuarially determined rate. The current rate is 11.00 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 R.S. 11:1231, 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, 1997, 1998, and 1999, were \$28,808, \$28,862, and \$29,518, respectively, equal to the required contributions for each year.

161 Litigation

There is no litigation pending against the Evangeline Parish Clerk of Court as June 30, 1997.

EVANGELINE PARISH CLERK OF COURT
 Wildie Platte, Louisiana

Notes to Financial Statements (Continued)

17) Securities 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	\$12,000	08-24-01
Copy Machine - Series 1002	3,400	12-31-07
Copies - Series 1002	4,225	12-31-06
Postage meter	1,200	08-18-06
Copy Machine - Series 1004	2,420	12-31-07

18) Changes in Agency Fund Balances

A summary of changes in agency fund unencumbered deposits follows:

	<u>Unencumbered Deposits at Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Unencumbered Deposits at End of Year</u>
Agency Funds:				
Advance Deposit I	\$ 43,000	\$ -	\$ -	\$ 43,000
Advance Deposit II	648,188	421,294	391,847	677,635
Registry of Courts	120,439	877,828	242,824	755,443
Civil Jury	221,188	26,220	81,108	166,300
Totals	\$1,033,835	\$725,342	\$615,779	\$1,143,398

19) Expenditures of the Clerk of Court Paid by the EVANGELINE 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.

20) Violations of State Statutes

The 1997 General Fund Budget adopted by the Clerk was not published and made available for public inspection in accordance with LA-R.S. 19:1191-17.

EMERSON PARISH CLERGY OF 1989
Villie Planks, Louisiana

Notes to Financial Statements (Continued)

181) 1989-1991 Reclassifications

Certain previously reported amounts have been reclassified to enhance comparability with 1992 report classifications.

SUPPLEMENTAL INFORMATION

**SCHEDULE OF INDIVIDUAL FINES
AND GROUPS**

GENERAL FUND

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

SPENCER BRADY CLERK OF COURT
Walla Walla, Louisiana
General Fund

COMPARATIVE Balance Sheet
June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash	\$ 95,418	\$ 87,648
INTEREST-bearing deposits	80,800	80,000
Accounts receivable	3,888	5,128
Accounts receivable receivable	8,278	7,748
Due from Advances deposit 12	<u>1,808</u>	<u>2,888</u>
TOTAL ASSETS	160,132	\$163,412
	*****	*****
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable		
Due to other funds	\$ 4,328	\$ 3,888
Total liabilities	<u>4,328</u>	<u>3,888</u>
Fund balance:		
Unreserved and undesignated	<u>155,804</u>	<u>159,524</u>
Total liabilities and Fund balance	160,132	\$163,412
	*****	*****

DOMESTIC PACERS CLERK OF COURT
 Ville Platte, Louisiana
 General Fund

Statement of Revenues Compared to Budget (GAAP Basis)
 Year Ended June 30, 1987
 With Comparative Actual Receipts for Year Ended June 30, 1986

	1987		Variance - Favorable (Unfavorable)	1986 Actual
	Budget	Actual		
Licenses and permits:				
Marriage licenses	\$ 3,125	\$ 3,075	\$ 50	\$ 3,075
Intergovernmental grants	-	28,818	28,818	-
Fees, charges, and commissions				
for services:				
Court costs, fees, and charges -				
Court attendance	6,708	7,871	1,163	6,704
Criminal costs	3,218	3,827	609	3,826
Total court costs, fees and charges	9,926	11,698	1,772	10,530
Fees for recording legal documents -				
Recordings	124,271	201,028	76,757	124,886
Cancellations	8,210	8,469	259	8,925
Mortgage certificates	48,266	49,247	981	48,810
Wills and successions	383,827	468,181	84,354	385,822
Total fees for recording legal documents	564,574	727,925	163,351	568,443
Fees for certified copies -				
Certified copies	18,663	20,603	1,940	18,663
Other revenue	18,223	44,268	26,045	18,223
Use of money and property:				
Interest earned	22,828	20,372	(2,456)	21,127
Total revenues	\$487,781	\$688,128	\$ 1,941	\$488,227

PARISH CLERK OF COURT
VILLE PLATTE, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (UNAP PORT)
 Year Ended June 30, 1997
 With Comparative Actual Amounts for Year Ended June 30, 1996

	1997		Variance - Favorable	1996 Actual
	Budget	Actual		
Expenditures:				
Personal services and related benefits -				
Salaries:				
Clerk	\$ 28,281	\$ 27,241	\$ 1,040	\$ 28,228
Deputy clerk	178,488	183,488	(5,000)	171,458
Clerk expense allowance	3,878	3,784	994	3,578
Payroll taxes	5,748	5,883	(135)	5,447
Group insurance	45,778	45,328	450	43,287
Clerk supplemental compensation fund contribution	3,288	3,222	666	3,123
Retirement	18,882	20,822	(1,940)	18,162
Total personal services and related benefits	329,333	329,328	55	313,438
Operating services -				
Insurance	3,113	3,263	(150)	3,098
Indemnity	4,188	4,280	(92)	3,870
Equipment rental	18,418	22,883	(4,465)	47,058
Telephone	8,287	7,842	445	7,427
Clerk expense allowance	3,188	3,288	-	3,188
Center for Family Violence contribution	3,288	3,455	(167)	3,788
GCC filings	-	3,422	3,422	3,088
Total operating services	50,377	57,323	(6,946)	60,628
Materials and supplies -				
Office supplies and expense	44,813	35,438	9,375	28,778
Post and subscriptions	1,875	2,435	(560)	3,823
Total materials and supplies	46,688	37,873	8,815	32,601

FRANKLIN PARISH CLERK OF COURT
VILLI PLATE, BOSSIERE
GENERAL FUND

Statement of Expenditures Compared to Budget: PAMP Basis
Year Ended June 30, 1987
With Comparative Actual Amounts For Year Ended June 30, 1986

	1987		Variance - Favorable Unfavorable	1986 Actual
	Budget	Actual		
Travel and other charges -				
Travel and conventions	124	124	074	381
Professional fees	-	4,380	14,580	6,300
Promotive supplies	1,778	1,427	351	1,628
Miscellaneous	1,148	188	1,287	-
Total travel and other charges	3,150	6,120	1623	8,310
Capital outlay -				
Office equipment	1,128	27,764	16,636	14,155
Total expenditures	244,118	440,189	197,071	344,142

ASSET FUNDS

Advance Deposit Fund - The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:442, 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 13:4401(1)(1), is used to account for deposits which have been authorized by the court for payment of jury costs in civil cases. If the sum so deposited exceeds the jury costs, the excess shall be refunded to the party making the deposit.

MEMBERS' SHARE CLASS OF COOP
 Yolla Bunde, Inc.
 Agency Funds

Continuing Balance Sheet

June 30, 1967

With Comparative Totals For June 30, 1966

ASSETS

Cash
 Interest-bearing deposits

TOTAL ASSETS

LIABILITIES

Due to Federal Res.
 Due to State

TOTAL LIABILITIES

	Advance Available	Advance Deposited	Regulatory Res. Cont.	State Fund	Totals
	\$ 3,059	\$138,818	\$155,743	\$188,318	\$ 685,938
	48,583	361,858	-	35,853	546,294
	\$42,524	\$497,676	\$155,743	\$224,171	\$1,120,114
	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000
	83,858	478,862	155,743	244,171	1,162,634
	\$83,858	\$481,862	\$155,743	\$244,171	\$1,165,634

FRANKLIN PARISH CLERK OF COURT
 11156 Plain, Louisiana
 Agency Funds

Containing Statement of Changes in Assets and Liabilities
 Year Ended June 30, 1967

	Advance Deposit, 1	Advance Deposit, 12	Registry of Court	Civil Case	Total
ASSETS					
Cash, beginning of year	\$ 1,948	\$ 284,458	819,479	\$147,188	\$ 1,252,973
Interest-bearing deposits, beginning of year	46,828	283,188	-	38,888	481,904
Total deposits, beginning of year	47,528	468,188	131,479	213,188	1,250,883
Additions:					
Fines and commissions	-	483,174	-	28,280	670,314
Deposits per court order	-	-	377,828	-	377,828
Total additions	-	483,174	377,828	28,280	758,582
Reductions:					
Clerk's costs transferred to General Fund	-	188,180	-	279	188,459
refunds to litigants	-	71,720	-	20,784	163,424
Other*	-	28,848	-	13,213	48,141
Sheriff fees	-	81,998	-	8,222	89,120
Secretary of State	-	5,878	-	-	5,878
Judge's supplemental compensation fund	-	14,844	-	-	14,844
Disbursements by court order	-	18,288	242,814	-	261,002
Total reductions	-	358,842	242,814	38,584	640,240
Cash, end of year	1,948	318,944	188,745	188,138	620,875
Interest-bearing deposits, end of year	46,828	363,428	-	38,888	481,904
Total deposits, end of year	48,196	\$ 682,372	\$188,745	\$227,026	\$1,106,339

(continued)

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

KANSAS STATE CLERK OF COURT
 VICTOR FLETCHER, Executive
 Agency Funds

Combining Statement of Changes in Assets and Liabilities (Continued)
 Year Ended June 30, 1997

	Advance Receivable	Advance Payable	Regulatory and Other	Other	Total
LIABILITIES					
Due to litigants, beginning of year	142,000	\$ 448,188	\$ 122,028	\$227,288	\$1,939,492
Additions	-	423,284	177,000	56,250	756,534
Reductions	-	(122,842)	(122,824)	(122,824)	(378,510)
Due to litigants, end of year	142,000	\$ 348,630	\$ 176,204	\$260,714	\$1,927,608

GENERAL FIXED ASSETS ACCOUNT GROUP

to account for fixed assets.

SYDNEY WATTS CLERK OF COURT
 5124 Maple, Louisiana

Comparative Statement of General Fixed Assets
 June 30, 1957 and 1956

	<u>1957</u>	<u>1956</u>
General fixed assets, at cost:		
Furniture, fixtures and equipment	\$ 84,343	\$ 83,118
Automobile	<u>24,320</u>	<u>14,378</u>
Total general fixed assets	\$108,713	\$ 97,496
	*****	*****
Investment in general fixed assets	\$310,733	\$ 46,488
	*****	*****

STANFORD PARISH CLERK OF COURT
 7112 Maple, Louisiana

Statement of Changes in General Fixed Assets
 Year Ended June 30, 1997

	Furniture, Fixtures and Equipment	Automobile	Total
General fixed assets, beginning of year	\$58,118	\$26,370	\$ 84,488
Additions: General Fund revenues	47,793	"	47,793
Deletions	<u>1,335</u>	<u>-----</u>	<u>1,335</u>
General fixed assets, end of year	\$94,576	\$26,370	\$120,946

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S 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

The Honorable Walter Lee
Evangeline Parish Clerk of Court
Village Place, Louisiana

We have audited the financial statements of Evangeline Parish Clerk of Court, a temporary unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 1997, and have issued our report thereon dated December 10, 1997. In our report, our opinion was qualified because the Clerk of Court has not reconciled certain individual salt check balances in the Advance Deposit Agency Fund with the related cash deposits at June 30, 1997. 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 its compliance with certain provisions of laws and regulations, noncompliance with which would have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 which are described below.

Noncompliance with Louisiana Local Government Budget Act

Finding:

The Evangeline Parish Clerk of Court failed to follow the following requirements of the Louisiana Budget Act:

- A. The General Fund budget for the fiscal year end June 30, 1997 was not made available for public inspection. (LSA-R.S. 39:126-07).
- B. The Budget was not amended when expenditures, plus projected expenditures for the remainder of the year exceeded budgeted expenditures by five percent or more. (LSA-R.S. 39:1216 (B) (1)).

OFFICE OF
THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D.C. 20548

Recommendation:

The Clerk of Court should make the General Fund budget available for public inspection and amend the Budget when necessary in order to comply with the requirements of the Louisiana Local Government Budget Act.

Response:

The Clerk of Court agreed to make the annual operating budget for the General Fund available for public inspection and will make amendments to the budget when necessary.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Evangelist 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 Evangelist Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Independent Assessment 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 Debits With Advance Deposit Account Cash Balance

Finding:

The balances in the individual suit debits have not been reconciled with the corresponding cash balances in the Advance Deposit Account as of June 30, 1997.

Recommendation:

Efforts should be made to reconcile the balances in the individual suit debits to the Advance Deposit Cash Balance.

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 balances. In addition, all manually prepared suits will be identified and agreed to the cash balance in that fund.

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 to amounts 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 condition described above is a material weakness.

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

Kofler, Champagne, Haven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
December 18, 1997

ISABELLE MARIE CLARK OF COURT
VIA FIDELITY, LOUISIANA

Schedule of Damages in Force
(Detailed)
June 18, 1993

Description of Coverage

Surety bonds - Clark	\$ 1,000
Clark's indemnity policy	500,000
Business auto policy - Liability and physical damage Medical	100,000 2,000
Uninsured motorists	100,000

HYDROLYTIC BAKERS CLUB OF COORS
Village Plaza, Louisiana

Combined Schedule of Interest-Bearing Deposits - All Funds
June 18, 1987

	INSTITUTION	Financial Date	Maturity Term	Interest Rate	Amount
General Fund:					
		04/01/88	180 days	5.45%	\$ 50,000
Certificate of deposit	IBI	05/18/87	180 days	5.35%	20,000
Certificate of deposit	IBI	05/18/87	180 days	5.35%	<u>20,000</u>
					<u>\$90,000</u>
Advance Deposit I Fund:					
		05/01/87	180 days	5.35%	20,000
Certificate of deposit	ICI	05/01/87	180 days	5.35%	<u>20,000</u>
					<u>\$40,000</u>
Advance Deposit II Fund:					
		04/01/88	180 days	5.35%	51,880
Certificate of deposit	ICI	04/01/88	180 days	5.45%	50,000
Certificate of deposit	ICI	05/17/87	180 days	5.35%	20,000
Certificate of deposit	ICI	05/18/87	180 days	5.35%	20,000
Certificate of deposit	IBI	05/18/87	180 days	5.35%	20,000
Certificate of deposit	IBI	05/18/87	180 days	5.35%	20,000
Certificate of deposit	IBI	05/18/87	180 days	5.35%	20,000
Certificate of deposit	ICI	05/24/87	180 days	5.35%	20,000
Certificate of deposit	ICI	05/24/87	180 days	5.35%	20,000
Certificate of deposit	ICI	05/27/87	180 days	5.35%	20,000
Certificate of deposit	ICI	05/27/87	180 days	5.35%	<u>20,000</u>
					<u>\$33,880</u>
Civil Jury:					
		04/01/88	180 days	5.45%	50,000
Certificate of deposit	ICI	05/18/87	180 days	5.35%	20,000
Certificate of deposit	ICI	05/18/87	180 days	5.35%	<u>20,000</u>
					<u>\$90,000</u>
Total - all funds					\$90,000

Financial Institution:

- IBI Bonyoline Bank
- ICI American Security Bank
- IFI Federal Savings Bank
- IBI State State Bank
- ICI Citizens Bank
- ICI Guaranty Bank