

ST. JACQUES PARISH CLERK OF COURT
New Orleans, Louisiana

Notes to Financial Statements (Continued)

Revenues

Recordings, cancellations, mortgage certificates, certified copies, court attendance, audits and valuations, 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, except for principal and interest on general long-term debt (capitalized leases), which is recognized when due.

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 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.

f. Interest-Bearing Deposits

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

g. Bad Debts

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is

SCHEDULES OF INDIVIDUAL FIRMS

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DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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MEMORANDUM

Report # 10000-000-000

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INDEPENDENT AUDITOR'S REPORT

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The Honorable Edward E. Kolder, Jr.
St. James Parish Clerk of Court
Covington, Louisiana

We have audited the accompanying general purpose financial statements of the St. James Parish Clerk of Court, a component unit of the St. James Parish Government, as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. James Parish Clerk of Court. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the St. James Parish Clerk of Court, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. James 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 reports dated September 12, 1996 on our consideration of the St. James Parish Clerk of Court's internal control structure and 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 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 of

MEMORANDUM
AND RECOMMENDATION BY
COMPTROLLER GENERAL
OF THE UNITED STATES
OFFICE OF INSPECTOR
GENERAL

the St. James Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements.

Burnell, Skyles, Kolder, Frederick & Rainey
a Corporation of Certified Public Accountants

Lafayette, Louisiana
September 11, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMPANIES STATEMENTS - OVERVIEW)

17. JAMES EARL RAY'S CASES BY COURT
 Criminal, 1967-1968

modified balance sheet - all fund types and income group
 June 30, 1968

	Governmental Fund Type	Proprietary Fund Type	Account Control Fund Type	Trusts (Non-subsidiary)
Assets				
Cash	\$ 27,475	\$123,272	\$ -	\$124,242
Interest-bearing deposits	195,200	147,257	-	342,457
Accounts receivable	-	-	-	-
Accounts owned assets	11,247	-	-	11,247
Due from other governmental agencies	6,485	-	-	6,485
Due from other funds	-	100	-	100
Accrued interest	3,149	-	-	3,149
Equipment	-	-	32,452	32,452
Total assets	\$155,956	\$270,729	\$32,452	\$459,137
	*****	*****	*****	*****
Liabilities and fund equity				
Accounts payable	\$ 1,475	\$ -	\$ -	\$ 1,475
Due to (by) other funds	-	3,124	-	3,124
Due to other agencies	-	195,124	-	195,124
Due to other funds	-	100	-	100
Total liabilities	\$ 1,475	\$198,248	\$ -	\$199,723
	*****	*****	*****	*****
Fund equity				
Reserves in general	-	-	32,452	32,452
Fund balances	154,481	-	-	154,481
Unexpended available general	1,475	-	-	1,475
Total fund equity	\$155,956	\$170,124	\$32,452	\$358,532
	*****	*****	*****	*****
Total liabilities and fund equity	\$155,956	\$368,372	\$32,452	\$546,780
	*****	*****	*****	*****

The accompanying notes are an integral part of this statement.

ST. JAMES PARISH CLERK OF COURT
 Council, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual -
 Governmental Fund Type - General Fund
 Year Ended June 30, 1994
 With Comparative Actual Amounts for Year Ended June 30, 1993

	1994		Variance - Favorable (Unfavorable)	1993 Actual
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 4,000	\$ 4,150	\$ 150	\$ 3,930
Fees, charges, and commissions for services -				
Court costs, fees, and charges	67,485	73,667	6,182	59,890
Fees for recording legal documents	269,580	214,309	(55,271)	236,374
Fees for certified copies	12,000	11,254	(746)	24,217
Use of money and property -				
Interest earnings	5,500	8,819	3,319	2,316
Total revenues	<u>358,565</u>	<u>330,389</u>	<u>(28,176)</u>	<u>317,527</u>
Expenditures:				
Current -				
Personal services and related				
Benefits	288,969	270,360	(18,609)	293,373
Operating services	22,781	24,193	1,412	25,800
Materials and supplies	19,390	38,139	18,749	24,471
Capital outlay	1,136	1,736	600	2,733
Debt service	-	-	-	8,380
Total expenditures	<u>332,276</u>	<u>335,438</u>	<u>3,162</u>	<u>312,827</u>
Excess (deficiency) of revenues over expenditures	4,289	(5,049)	(9,338)	4,700
Fund balance, beginning of year	142,321	141,511	-	142,880
Fund balance, end of year	<u>\$146,610</u>	<u>\$136,462</u>	<u>(5,148)</u>	<u>\$147,580</u>

The accompanying notes are an integral part of this statement.

ST. JAMES PARISH CLERK OF COURT
Covington, Louisiana

Notes to Financial Statements (Continued)

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk of Court's office. The various fees and charges due to the Clerk of Court's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Funds -

Agency Funds

The Advance Deposits, Registry of Court, and Jury Agency Funds are used to account for assets held by the Clerk as an agent for individuals, etc. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Group -

General Fixed Assets Account Group

This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes. It is concerned only with the measurement of financial position, not with the measurement of results of operations.

4. 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 Clerk of Court's records are maintained on a cash basis of accounting. However, the funds are reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

ST. JAMES PARISH CLERK OF COURT
Newport, Louisiana

Notes to Financial Statements (Continued)

not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 1996.

b. Vacation and Sick Leave

Employees of the Clerk of Court's office earn 12 days of vacation and 12 days of sick leave each year. Vacation leave and sick leave must be used in the year earned. At June 30, 1996, the Clerk of Court has no accumulated leave benefits reported to be reported in accordance with GASB Statement No. 18, "Accounting for Compensated Absences."

c. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Clerk of Court as an extension of formal budgetary integration in the funds.

d. Total Columns on Combined Balance Sheets - Overview

Total columns on the Combined Balance Sheets - 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 compatible to a consolidation. Incurved eliminations have not been made in the aggregation of this data.

e. Adoption of GASB Statement No. 32

During the year ended June 30, 1996, the St. James Parish Clerk adopted GASB Statement No. 32, Accounting for Pensions by State and Local Government Employees. Although this statement is effective for periods beginning after June 15, 1997, the Governmental Accounting Standard Board is encouraging early implementation.

2. Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal year in a bank located in the parish or congressional district that is incorporated 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 of Court may also invest

PT. JARED PARDEN CLERK OF COURT
Convent, Louisiana

Notes to Financial Statements (Continued)

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, 1996, the Clerk of Court has cash and interest-bearing (bank balances) totaling \$713,620 as follows:

Demand deposits	\$168,183
Time deposits	<u>545,437</u>
Total	\$713,620

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 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	\$ 379,618
Federal deposit insurance	\$ 886,789
Pledged securities (category 3)	<u>1,331,382</u>
Total	\$2,597,616

Fledged securities in category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by the fiscal 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 99:3219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

ST. JAMES PARISH CLERK OF COURT
 Gretna, Louisiana

Notes to Financial Statements (Continued)

3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Furniture, Fixtures and Equipment	Automobiles	Total
Balance, June 30, 1990	\$28,580	\$21,806	\$50,486
Additions	1,334	-	1,334
Deletions	-	-	-
Balance, June 30, 1991	\$29,914	\$21,806	\$51,720

4. Pension Plan

Plan Description. The St. James 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 Statutes 11:1503 - 1505 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, 11743 Hutchinson Ave., Suite B-1, Baton Rouge, Louisiana 70814.

Funding Policy. Plan members are required to contribute 2.7% of their annual covered salary and the St. James Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5% of annual covered payroll. The contribution requirements of plan members and the St. James Parish Clerk of Court are established and may be amended by the Clerk of Court Retirement and Relief Fund. The St. James Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 1990, 1991, and 1992 were \$12,741, \$28,128 and \$14,828 respectively.

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ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Financial Report

Year Ended June 30, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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 SEP. 05 1995

SUPPLEMENTAL INFORMATION

FIDUCIARY FUND TYPE - AGENCY FUNDS

Advance Deposit Fund I - This Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits on suits filed by litigants which are older in nature and not computerized. The advances are refundable to the litigants after all costs have been paid.

Advance Deposit Fund II - This Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits on suits filed by litigants which are accounted for on the computer system. 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 13:473, 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.

Jury Fund - act 418 of the State Legislature for the year 1979, authorized payment to Jurors who report for Jury Duty. This amount is to pay Jurors who report for Petit and Civil Jury. The monies are collected from the St. James Parish Government or the Advance Deposit Accounts.

GENERAL FUND

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

ST. JOHN BAPTIST CLERGY OF COLOR
 Diocese, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 1984 and 1985

	<u>1984</u>	<u>1985</u>
ASSETS		
Cash	\$ 37,870	\$ 24,987
Interest-bearing deposits	190,800	106,000
Receivables:		
Accounts Receivable	11,797	3,150
Due from other governmental agencies	6,810	38,325
Accrued interest	<u>3,018</u>	<u>2,827</u>
Total assets	<u>\$149,285</u>	<u>\$165,289</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 1,170	\$ 2,213
Fund balance:		
Unreserved and undesignated	<u>157,837</u>	<u>163,076</u>
Total liabilities and fund balance	<u>\$159,007</u>	<u>\$165,289</u>

ST. JOHNS POLICE CLUB OF COAST
 Services, Inc. (S.I.C.)
 General Fund

Statement of Revenues Compared to Budget (GAAP Basis)
 Year Ended June 30, 1986
 With Comparative Actual Amounts for Year Ended June 30, 1985

	1985		Variance - Favorable Unfavorable	1986 Actual
	Budget	Actual		
Revenues:				
Licenses and permits -				
Marriage licenses	\$ 4,828	\$ 4,120	\$ 708	\$ 4,120
Court costs, fees, and charges -				
Court attendance	4,000	4,120	120	4,120
Out-of-pocket costs	47,800	47,975	175	46,375
Qualifying fees	665	665	-	666
Other	18,200	18,200	-	18,182
Total court costs, fees and charges	70,665	70,960	295	69,323
Fees for recording legal documents -				
Recordings	48,000	78,804	30,804	79,300
Suits and associations	120,000	126,331	6,331	124,250
Commissions	4,000	7,000	3,000	5,500
Mortgage certificates	2,500	18,182	15,682	18,320
Total fees for recording legal documents	174,500	230,317	55,817	215,370
Fees for certified copies -				
Certified copies	32,000	31,249	751	34,312
Use of money and property -				
Interest earned	5,000	4,800	200	7,218
Total revenues	\$186,688	\$183,364	\$ 3,324	\$185,800

ST. JAMES PARISH CLERK OF COURT
 Current, Louisiana
 General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
 Year Ended June 30, 1994
 With Comparative Actual Amounts for Year Ended June 30, 1993

	1994		Variance - Favorable (Unfavorable)	1993 Actual
	Budget	Actual		
Current:				
Personal services and related benefits -				
Salaries:				
Clerk	\$ 32,722	\$ 30,648	\$ (2,074)	\$ 31,713
Deputy clerks	136,000	135,630	370	144,798
Allowance	8,273	5,273	-	5,273
Clerk supplemental	9,000	4,674	4,326	5,443
Contract labor	-	-	-	1,888
Group insurance	25,958	24,283	1,675	24,580
Pension	24,000	23,941	59	24,538
Business tax	1,000	1,813	(813)	860
Total personal services and related benefits	<u>387,953</u>	<u>377,382</u>	<u>10,571</u>	<u>429,373</u>
Operating services -				
Professional fees	4,000	6,687	(2,687)	2,980
Insurance	2,829	2,439	-	2,838
Election expense allowance	2,323	2,322	-	2,049
Cost index	2,380	3,132	(7,752)	6,122
Postage	4,480	4,139	461	3,920
Microfilm	250	250	(2)	62
Bad debts	350	600	(250)	1,003
Total operating services	<u>23,712</u>	<u>26,172</u>	<u>(2,460)</u>	<u>21,568</u>
Materials and supplies -				
Office supplies and expense	35,832	35,827	5	31,517
Automobile supplies and maintenance	1,528	1,520	8	1,312
Dues and subscriptions	2,000	1,381	619	1,352
Total materials and supplies	<u>39,360</u>	<u>38,728</u>	<u>632</u>	<u>34,181</u>
Capital outlay:				
Office equipment	2,236	2,236	-	2,233
Debt service:				
Principal	-	-	-	6,622
Interest expense	-	-	-	228
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,850</u>
Total expenditures	<u>\$512,198</u>	<u>\$442,618</u>	<u>\$69,580</u>	<u>\$518,427</u>

ST. JAMES PARISH CLERK OF COURT
 Council, Louisiana
 Agency Funds

Combining Balance Sheet

June 30, 1996

Each Comparative Totals for June 30, 1995

ASSETS

	Advance Receipts	Advance Deposits	Registry of Court	Fund Fund	Totals
	1996	1995	1996	1995	1995
Cash	422,001	447,457	3,50,181	89,204	959,843
Interest-bearing deposits	-	114,000	317,387	-	431,387
Due from Advance Deposits	-	380	-	-	380
Total assets	422,001	661,837	617,568	89,204	999,609

LIABILITIES

Due to Advance Deposits	4,199	-	-	4,199	-
Due to St. James Parish Council	-	-	-	3,504	3,504
Due to litigants	31,801	307,197	332,608	-	649,805
Total Liabilities	36,000	307,197	332,608	7,703	645,508

INTERNAL CONTROL AND COMPLIANCE

DARNALL, SIKES, KOLDER, FREDERICK & RAINY

(A CORPORATION OF THE STATE OF MISSISSIPPI)

1994

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MEMO

September 13, 1994

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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The Honorable Edmund E. Kolder, Jr.
St. James Parish Clerk of Court
Covington, Louisiana

We have audited the general purpose financial statements of the St. James Parish Clerk of Court, a component unit of the St. James Parish Government, as of and for the year ended June 30, 1994, and have issued our report thereon dated September 13, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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 St. James 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 recorded in accordance with management's authorizations and recorded properly to permit the preparation of general purpose 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 St. James Parish Clerk of Court, for the year ended June 30, 1994, 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 assurance on the internal control structure. Accordingly, we do not express such an opinion.

MEMORANDUM
SUBMITTED TO THE BOARD OF DIRECTORS
BY THE AUDITING FIRM OF DARNALL, SIKES,
KOLDER, FREDERICK & RAINY, LLP
DATE: 09/13/94

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition 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 judgment, would 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.

Background 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.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that could 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 condition described above is a material weakness.

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

Darnall, Hicks, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
September 12, 1990

DARNALL, SINES, KOLDER, FREDERICK & RAINEY

AN ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

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MEMO

Report to Board of Court

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Mr. Edmund K. Ehrlich, Jr.
St. James Parish Clerk of Court

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The Honorable Edmund K. Ehrlich, Jr.,
St. James Parish Clerk of Court
Bossier, Louisiana

We have audited the general purpose financial statements of the St. James Parish Clerk of Court, a component unit of the St. James Parish Government, as of and for the year ended June 30, 1994, and have issued our report thereon dated September 13, 1994.

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

Compliance with laws, regulations, contracts, and grants applicable to the St. James 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 misstatements, we performed tests of the St. James Parish Clerk of Court's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

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

Dunnell, Sikes, Kolder, Frederick & Kibbey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
September 12, 1994

ST. JAMES PARISH CLERK OF COURT
Covington, Louisiana

Notes to Financial Statements

1. Summary of Significant Accounting Policies

As provided by Article V, Section 38 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 St. James Parish Clerk of Court (Clerk of Court) conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, *Standards of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

a. Financial Reporting Entity

These general purpose financial statements only include funds, accounts groups, activities, or centers, that are controlled by the Clerk of Court as an independently elected parish official. The St. James Parish Government (Parish Government) has determined that the Clerk of Court is a component unit of the Parish Government utilizing criteria established by Government Accounting Standards Board (GASB) Statement No. 14. The Parish Government concluded that the Clerk of Court is fiscally dependent on the Parish since the Clerk of Court's office is located in the St. James Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Government and in addition, the Parish Government also pays some of the Clerk of Court's operating expenditures.

b. Fund Accounting

The accounts of the 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 comprises its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds and account group presented in the financial statements are described as follows:

ST. JAMES PARISH CLERK OF COURT
Current, Louisiana

Notes to Financial Statements (Continued)

3. Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits for the year ended June 30, 1995 follows:

	Advances Receipts 1	Advances Receipts 11	Registry of Court	July Fund	Total
Balance, 06/30/93	\$28,822	\$156,643	\$283,329	\$ 5,800	\$474,594
Additions	3,480	376,833	127,691	14,813	522,817
Deductions	331	223,372	38,361	16,378	308,442
Balance, 06/30/94	\$27,871	\$309,704	\$372,659	\$ 3,235	\$613,469

4. Leases

Operating -

The Clerk of Court entered into an annual rental agreement with Exxon on January 13, 1995 for a supply. The agreement requires monthly payments of \$489. Rental payments totaling \$5,874 are included in the General Fund's materials and supplies expenditures.

5. Litigation and Claims

There is no litigation pending against the St. James Parish Clerk of Court's office as of June 30, 1995.

6. Expenditures of the Clerk of Court Paid by the Parish Government

The Clerk's office is located in the St. James Parish Courthouse. The upkeep and maintenance of the courthouse is paid by the St. James Parish Government. In addition, the Parish Government also pays some of the Clerk's operating expenditures. During the year ended June 30, 1995, the Clerk of Court purchased a filing system costing \$47,408 which was reimbursed by Parish Government. As of June 30, 1995 the Clerk of Court had received one-half of the reimbursement and recorded the balance of \$23,704 as due from the Parish Government. These expenditures are not reflected in the accompanying financial statements. The remaining \$23,704 was received from the Parish Government during the year ended June 30, 1996.

17. JUNE 30 BALANCE SHEET OF COST
ELEMENTS, CONTINUOUS
OPERATION FUND

Continuing Operations of Charges to Assets and Liabilities
from Initial June 30, 1966
and Comparative Items for Year Ended June 30, 1969

	AMOUNTS (\$1000.)	AMOUNTS (\$1000.)	REPLIFY AMOUNTS	NET ASSETS	NET LIABILITIES
ASSETS					
cash, beginning of year	918,392	918,392	918,392	918,392	918,392
interest-bearing deposits, beginning of year	31,342	31,342	31,342	31,342	31,342
Total assets, beginning of year	949,734	949,734	949,734	949,734	949,734
additions:					
sales and accounts receivable	5,400	5,400	5,400	5,400	5,400
cash	-	-	-	-	-
Deposits per contract under insurance	2,553	2,553	2,553	2,553	2,553
Total additions	7,953	7,953	7,953	7,953	7,953
Total	957,687	957,687	957,687	957,687	957,687
LIABILITIES					
liabilities (net) transferred to contract fund (none to litigation)	-	15,886	15,886	-	15,886
contract fund	-	1,400	1,400	-	1,400
contract fund	297	1,400	1,400	1,400	1,400
Reserves of FUND	-	1,400	1,400	-	1,400
net asset (liability) transferred to FUND	21	1,400	1,400	21	1,400
Total liabilities	218	3,606	3,606	218	3,606
cash, end of year	81,271	167,467	167,467	81,271	167,467
interest-bearing deposits, end of year	-	16,000	16,000	-	16,000
and from other funds	-	33	33	-	33
Total assets, end of year	81,271	183,497	183,497	81,271	183,497
LIABILITIES					
due to litigation, beginning of year	918,392	918,392	918,392	918,392	918,392
additions	5,400	5,400	5,400	5,400	5,400
deductions	311	3,606	3,606	311	3,606
due to litigation and other funds, end of year	923,481	923,481	923,481	923,481	923,481

*None - all from FUND, JURY fees, jury reimbursements, and court reporter fees.