

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

Dunnell, Hicks, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Bryans Bridge, Louisiana
December 12, 1994

FUNDARY FUND TYPE : AGENCY FUNDS

Advance Deposit Fund - This Advance Deposit Fund, as provided by Louisiana Revised Statute 13:943, 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 13:476, is used to account for funds which have been ordered by the court to be held until judgment has been rendered in each litigation. Withdrawals of the funds can be made only upon order of the court.

ST. MARTIN MARINE CLUB OF 10000
St. Martinville, Louisiana
Agency Funds

Comparing Statement of Changes in Assets and Liabilities
Year Ending June 30, 1984
With Comparing Period for Year Ending June 30, 1983

	Advance Receipts	Regularly Scheduled	TOTAL
	<u>1984</u>	<u>1983</u>	<u>1983</u>
BALANCE, BEGINNING OF YEAR	<u>1,285,431</u>	<u>1,815,182</u>	<u>3,100,613</u>
Additions:			
Boats and improvements	891,074	-	891,074
Subsequent	-	897,921	897,921
CONTRIBUT.	<u>1,428</u>	<u>28,488</u>	<u>29,916</u>
Other additions	<u>187,428</u>	<u>842,142</u>	<u>1,029,570</u>
Total	<u>1,068,930</u>	<u>1,768,551</u>	<u>2,837,481</u>
Deductions:			
Club's costs transferred to General Fund	514,488	-	514,488
Refunds to Louisiana	134,488	41,475	175,963
Other	42,889	-	42,889
ERRATIC DEB	<u>127,872</u>	<u>64,872</u>	<u>192,744</u>
Other deductions	<u>811,426</u>	<u>1,079,929</u>	<u>1,891,355</u>
Balance, end of year	<u>1,814,719</u>	<u>1,768,551</u>	<u>3,583,270</u>

INTERNAL CONTROL AND COMPLIANCE

95. REVENUE FROM SALES OF GOODS
 ST. MARTINVILLE, MISSISSIPPI
 General Fund

Statement of Revenues Compared to Budget (MAY Budget)
 Year Ended June 30, 1958
 With Comparative Actual Revenues for Year Ended June 30, 1957

	1958		Revenues - Percent of Budget		1957
	Budget	Actual			Actual
Revenues:					
Licenses and permits -					
Marriage licenses	1,100	1,400	127.3		1,700
Court costs, fees, and charges -					
Court attendance	3,400	1,200	35.3		1,000
Deceased estate	40,000	40,000	100.0		40,000
Qualifying fees	1,000	12,000	1200.0		2,000
Other	13,400	18,000	134.3		15,000
Total court costs, fees and charges	48,800	71,200	145.9		68,000
Fees for recording legal documents -					
Notarials	10,000	11,000	110.0		10,000
Sales and mortgages	80,000	90,000	112.5		90,000
Calculations	9,000	9,500	105.6		9,500
Mortgage certificates	40,000	40,000	100.0		40,000
Total fees for recording legal documents	139,000	150,500	108.2		149,500
Fees for certified copies -					
Certified copies	4,000	5,000	125.0		4,000
Fees of money and property -					
Contract record	5,000	5,000	100.0		5,000
2000 contract	200,000	200,000	100.0		200,000

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.

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.

Insufficient 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 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 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 condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operations that we have reported to the Clerk of Court in a separate letter dated December 15, 1998.

ST. MARTIN PARISH CLERK OF COURT
St. Marksville, Louisiana
General Fund

Statement of Expenditures Compared to Budget - GRAM Budget
Year Ended June 30, 1954
With Comparative Actual Amounts for Year Ended June 30, 1955

	1954		Variance - Favorable (Disadvantage)	1955 Actual
	Budget	Actual		
OUTPUT:				
Personnel services and related benefits -				
Salaries:				
Clerk	\$ 55,748	\$ 48,748	\$ 7,000	\$ 55,748
Deputy clerk	425,000	428,287	(3,287)	428,287
Allowance	-	3,487	(3,487)	3,574
Clerk supplemental	-	8,227	(8,227)	-
Group insurance	112,500	104,280	8,220	112,898
Pensions	12,500	54,543	(42,043)	48,835
Payroll taxes	2,500	542	1,958	572
Total personnel services and related benefits	612,248	645,147	(32,899)	669,324
Operating services:				
Professional fees	78,000	89,200	(11,200)	75,414
Interests	18,000	22,000	(4,000)	22,240
Execution expense allowance	3,174	2,828	346	2,310
Postage	18,000	18,788	(888)	18,020
Traveling license	3,300	3,844	(544)	3,085
Telephone	18,000	2,222	15,778	2,000
Out lines	12,000	18,750	(6,750)	11,000
Travel	3,000	229	2,771	984
Printing fees	16,000	8,428	7,572	9,000
Repairs and maintenance	20,000	24,847	(4,847)	25,225
Subsidiary Fees	-	5,795	(5,795)	12,171
Transport/Stationary	2,500	-	2,500	1,078
Total operating services	281,174	178,818	102,356	284,828
Materials and supplies:				
Office supplies and expenses	50,000	28,824	21,176	52,328
Auto maintenance	1,200	2,120	(920)	1,840
Post and telegrams	2,400	2,400	-	2,280
Total materials and supplies	53,600	33,344	20,256	56,448
Capital outlay - Office	2,500	-	2,500	1,200
GRAM services:				
Federal	-	66,361	(66,361)	-
Total expenditures	1002,294	929,969	72,325	988,444

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

MEMPHIS, TENNESSEE

Client

1000 Main St.
St. Martin Parish, La.
New Orleans, La.
New Orleans, La.
New Orleans, La.
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New Orleans, La.
New Orleans, La.

MEMPHIS

Report Dated: Dec 13, 1994

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

1000 Main St.
St. Martin Parish, La.
New Orleans, La.
New Orleans, La.
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New Orleans, La.
New Orleans, La.
New Orleans, La.

The Honorable Allen Blanchard
St. Martin Parish Clerk of Court
St. Martinville, Louisiana

We have audited the general purpose financial statements of the St. Martin Parish Clerk of Court, as of and for the year ended June 30, 1994, and have issued our report thereon dated December 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. 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, contracts, and grants applicable to the St. Martin 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 St. Martin 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 the following instances of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized on the St. Martin Parish Clerk of Court's financial statements.

Noncompliance with Louisiana Local Government Budget Act

Finding:

The St. Martin Parish Clerk of Court did not comply with certain budget requirements set forth in Louisiana law relating to amending budgets. Louisiana Revised Statutes (RS) 49:1511, which, known as the Local Government Budget Act, contain various budget requirements for political subdivisions of the state. The Clerk of Court was not in compliance with the following requirement:

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The budget must be amended when expenditures, plus projected expenditures for the remainder of the year, within a fund exceed budgeted expenditures by five percent or more (RSA-R.S. 20:110 (a) (2)). The following fund had an unfavorable variance in expenditures of five percent or more:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
General Fund	\$181,854	\$192,809	\$10,955	7.67%

Recommendation:

The Clerk of Court should ensure that budgets are amended in accordance with the Local Government Budget Act.

Response:

The Clerk of Court intends to ensure that future budgets are amended in accordance with the Local Government Budget Act.

Finding:

State law provides that audited financial statements should be submitted to the state within six (6) months of the close of the entity's fiscal year. The Clerk of Court did not comply with this law, as the deadline for issuance was December 31, 1996. The present Clerk of Court was sworn into office as of July 1, 1996. As such, there was a transition period involved. Also, the Clerk of Court changed auditors and some delay was experienced in getting information from the prior auditors. In addition, during the audit for the year ended June 30, 1996, it was determined that the prior financial statements cycle ended June 30, 1995 should be restated. The Clerk of Court was then informed that the prior auditor was going to reissue these financial statements. Therefore, the June 30, 1996 audit report was delayed until the restated audit report (prior ended June 30, 1995) was finalized (March 25, 1997).

Recommendation:

The Clerk of Court should ensure that the annual audited financial statements are submitted within six (6) months of the close of the fiscal year.

Response:

The Clerk of Court fully intends to comply with state law regarding the issuance of annual audited financial statements.

Finding:

The Clerk of Court did not comply with a certain asset management law. Louisiana Revised Statutes (RSA-R.S.) 24:521(B)(1) requires that records of all general fund assets be maintained. The records shall include the date of purchase, initial cost and a description of the property. The Clerk of Court did not have such records.

Recommendation:

The Clerk of Court should ensure that general fixed asset records are maintained in accordance with LSA-R.S. 24:515(B)(1).

Response:

The Clerk of Court intends on preparing a general fixed asset listing in accordance with state law.

We considered these instances of noncompliance in forming our opinion on whether the St. Martin 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 December 11, 1996, on these general purpose financial statements.

Except as noted above, the results of our test disclosed no other instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the St. Martin Parish Clerk of Court. 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

Brennan Bridge, Louisiana
December 11, 1996

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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

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The Honorable Elton BISHOP
St. Martin Parish Clerk of Court
St. Martinville, Louisiana

We have audited the general purpose financial statements of the St. Martin Parish Clerk of Court, as of and for the year ended June 30, 1978, and have issued our report thereon dated December 15, 1978.

We have 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. Martin Parish Clerk of Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, initiation and judgment 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 authorization 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 conditions 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. Martin Parish Clerk of Court, for the year ended June 30, 1978, 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

MEMORANDUM
SUBJECT: STATEMENT OF
INTERNAL CONTROL STRUCTURE
PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING
STANDARDS

ST. MARTIN PARISH CLERK OF COURT
St. Martinville, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Principles

As provided by Article V, SECTION 22 of the Louisiana Constitution of 1904, 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. Martin 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 wide guide, Basics 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, et cetera, that are controlled by the Clerk of Court as an independently elected parish official.

As an independently elected official, the Clerk of Court is 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 Government 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 Government any balance in the Clerk's personal (salary) fund that exceeds one-half of the revenues of the last year of the term in office.

B. Fund Accounting

The accounts of the 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 compile its assets, liabilities, fund equity, revenues and expenditures.

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ST. MARTIN PARISH CLERK OF COURT
St. Martinville, Louisiana

Financial Report

Year Ended June 30, 1906

THIS COPY OF THIS REPORT IS A PUBLIC DOCUMENT AND IS TO BE KEPT IN THE OFFICE OF THE CLERK OF COURT AND NOT BE LOANED TO ANY OTHER OFFICE. THE REPORTS OF THE CLERK OF COURT ARE PUBLIC PROPERTY AND ARE TO BE KEPT IN THE OFFICE OF THE CLERK OF COURT AND NOT BE LOANED TO ANY OTHER OFFICE.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

MEMPHIS, TENNESSEE

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Mr. Allen Blanchard, Sr.
St. Martin Parish Clerk of Court
St. Martinville, Louisiana

During our audit of the general purpose financial statements of the St. Martin Parish Clerk of Court as of and for the year ended June 30, 1978, we noted certain areas in which improvements may be desirable.

- 101 The routing of personal checks from cash on hand at the Clerk's office should not be allowed.
- 102 Regarding the Alabama Deposit Fund Agency Fund, the following items are suggested:
 - 1a) Regarding the large number of old outstanding checks, measures should be taken to determine whether these checks will be cashed or not. If they are not going to be cashed, they should be voided and the money should be remitted to the proper agency.
 - 1b) The subsidiary should be reconciled monthly (in total) to the cash balance.
 - 1c) An accurate listing of investments/certificates of deposit should be maintained at all times.
- 103 Annual vacations should be required of all persons handling cash.
- 104 A fixed asset listing needs to be prepared, to include descriptions and dollar amounts. Assets should also be tagged and a capitalization policy should be adopted.
- 105 All cash accounts should be reconciled monthly and timely.

We would like to express our appreciation to you and your office staff for the courteous and assistance rendered to us. Should you have any questions or need assistance in implementing our recommendations, please feel free to contact us.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Brown Bridge, Louisiana
December 12, 1978

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MEMPHIS, TENNESSEE
MEMPHIS, TENNESSEE
MEMPHIS, TENNESSEE

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DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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MEMO

Special Agent in Charge

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INDEPENDENT AUDITOR'S REPORT

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The Honorable Allen Blanchard
St. Martin Parish Clerk of Court
St. Martinville, Louisiana

We have audited the accompanying general purpose financial statements of the St. Martin Parish Clerk of Court as of and for the year ended June 30, 1986, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. Martin Parish Clerk of Court. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. The financial statements of the St. Martin Parish Clerk of Court as of and for the year ended June 30, 1985 were audited by other auditors, whose report dated December 23, 1985 (except for Note 2 of their report, as to which the date is December 2, 1986), expressed an unqualified opinion on these statements.

Except as discussed in the following paragraph, 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 misstatements. 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. Martin 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.

Because of the inadequacy of accounting records for the years ended prior to June 30, 1986, we were unable to form an opinion regarding the amounts at which general fixed assets are recorded in the accompanying balance sheet at June 30, 1986 (shown at \$134,974).

In our opinion, except for the adjustments, if any, as might have been determined to be necessary had prior-year records concerning general fixed assets been adequate, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Martin Parish Clerk of Court, as of June 30, 1986, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

DARNALL
SIKES
KOLDER
FREDERICK
&
RAINEY

In accordance with Government Auditing Standards, we have also issued reports dated December 11, 1994 on our consideration of the St. Martin Parish Clerk of Court's internal control structure and on its compliance with laws and regulations.

The 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 the St. Martin 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.

Darrell, Sikes, Kolar, Frederick & Rainey

A Corporation of Certified Public Accountants

Brennan Bridge, Louisiana
December 11, 1994

GENERAL PURPOSE FINANCIAL STATEMENTS
(CONDENSED STATEMENTS - CONTINUED)

BY: RAYMOND ALBERT CUBBS OF CONGR
 St. Martinville, Louisiana
 Agency Audit

Combining Balance Sheet
 June 30, 1974

also compare with DOC Form 25, 1973

ASSETS

Cash
 Interest-bearing deposits
 Accounts receivable
 Due from various funds
 Total assets

	Agency Balance	Balance of Board	Discrep	Total
	\$ 75,000	-		\$ 75,000
	100,000	1,751,000		1,851,000
	2,254	-		2,254
	\$227,254	\$1,751,000		\$1,978,254

LIABILITIES

Due to various
 unclassified deposits
 Total liabilities

	Agency Balance	Balance of Board	Discrep	Total
	\$181,770	-		\$181,770
	1,850,000			1,850,000
	\$221,770	\$1,751,000		\$1,972,770

BY: HONORABLE JUDITH CLINE OF COURT
 At: Monroeville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GRAP Funds) and Actual -
 Governmental Fund Type - General Fund
 Year Ended June 30, 1999
 With Comparative Actual Accounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Disadvantage)	1998
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 7,500	\$ 4,948	\$ 2,552	\$ 7,500
Fees, charges, and commissions for services -				
Court, civil, fees, and charges	428,880	762,312	333,432	434,441
Fees for recording legal documents	288,000	221,528	66,472	293,287
Fees for certified copies	42,000	52,448	10,448	42,000
Use of money and property -				
Interest earnings	0,000	1,494	1,494	4,268
Other revenue	0,000	2,521	2,521	0,000
Total revenues	<u>858,380</u>	<u>1,045,252</u>	<u>186,872</u>	<u>858,257</u>
Expenditures:				
Current -				
Personal services and related benefits	444,840	459,143	14,303	443,126
Operating services	483,154	479,814	3,340	484,308
Materials and supplies	12,450	27,509	15,059	29,721
Capital outlay	2,140	-	2,140	2,100
Debt service	-	164,302	164,302	-
Total expenditures	<u>1,042,584</u>	<u>1,131,768</u>	<u>89,184</u>	<u>1,069,455</u>
Excess of revenues over expenditures	28,436	90,608	62,172	4,532
Fund balance, beginning of year	28,431	25,800	-	28,350
Fund balance, end of year	<u>\$ 45,287</u>	<u>\$ 93,808</u>	<u>\$ 47,188</u>	<u>\$ 33,451</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH CLERK OF COURT
 St. Martinville, Louisiana
 Judicial Fund

Comparative Balance Sheet
 June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
ASSETS		
Cash	\$22,856	\$ 9,944
Interest-bearing deposits	28,800	29,800
Receivables:		
Accounts receivable	12,379	26,519
Accrued interest	<u> 321</u>	<u> </u>
Total receivables	\$24,700	\$26,519
	\$76,356	\$66,263
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 1,473	\$19,283
Fund balance:		
Unreserved and undesignated	<u> 32,824</u>	<u> 25,824</u>
Total liabilities and fund balance	\$34,297	\$45,107
	\$76,356	\$66,263

ST. MICHAEL PARISH CLERK OF COURT
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

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:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 18:283, 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 deposit and registry of Court 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 management of results of operations.

9. 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 as reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

ST. MARTIN PARISH CLERK OF COURT
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

Revenues

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

D. Subsequent Accruals

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 Obligations

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.

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the General Fund.

The two account groups are not funds. They are measured only with the measurement of financial position, not with measurement of results of operations.

F. Interest-Bearing Deposits

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

ST. MARTIN PARISH CLERK OF COURT
St. Martin Parish, Louisiana

Notes to Financial Statements Followed

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, 1994.

H. Vacation and Sick Leave

Employees of the Clerk of Court's office have 10 to 14 days of vacation, depending on length of service, and 14 days of sick leave each year. Vacation leave must be used in the year earned; unused vacation leave may be converted to sick leave at year end. Sick leave may be accumulated but is not paid upon termination. At June 30, 1994, the clerk of court has no accumulated leave benefits required to be reported in accordance with GAAP Statement No. 14, "Accounting for Compensated Absences."

I. Reserve Items

Reserve 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 Clerk of Court as an extension of formal budgetary integration in the funds.

J. Total Columns on Combined Balance Sheets - Services

Total columns on the Combined Balance Sheets - Services 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.

K. ADOPTION OF GRSB Statement No. 27

During the year ended June 30, 1994, the St. Martin Parish Clerk adopted GRSB Statement No. 27, Accounting for Reserves by State and Local Governments, Endorsed. Although this statement is effective for periods beginning after June 30, 1997, the Governmental Accounting Board is encouraging early implementation.

ST. MARTIN PARISH CLERK OF COURT
ST. MARTINVILLE, LOUISIANA

Notes to Financial Statements Continued

5. 1998 Year Reconciliation

Certain previously reported amounts have been reconciled to enhance comparability with 1998 report classifications.

18) Cash and Interest-Bearing Securities

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 of court may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 18, 1998, the Clerk of Court has cash and interest-bearing bank balances totaling \$2,813,498 as follows:

Demand deposits	\$ 147,478
Time deposits	<u>2,666,020</u>
Total	\$2,813,508

These deposits are stated at cost, which approximates market. Under state law, these deposits for 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 18, 1998 are secured as follows:

Bank balances	\$2,135,618
Federal Deposit Insurance Pledged securities Category 31	\$ 677,880
Total	\$2,813,498

Pledged securities in Category 31 include unissued or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Nevertheless the pledged securities are considered uncollateralized Category

ST. MARTIN PARISH CLERK OF COURT
ST. MARTINVILLE, Louisiana

Notes to Financial Statements (Continued)

3) Louisiana Revised Statute 18:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

03) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Furniture, Fixtures and Equipment
Balance, June 30, 1993	\$116,550
Additions	2,321
Deletions	(12,320)
Balance, June 30, 1994	\$116,551

04) Pension Plan

Plan Description. The St. Martin 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 11:3161 - 1148 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, 21761 Breckenridge Ave., Suite 2-1, Baton Rouge, Louisiana 70810.

Funding Policy. Plan members are required to contribute 8.33% of their annual covered salary and the St. Martin Clerk of Court is required to contribute an actuarially determined rate. The current rate is 21.0% of annual covered payroll. The contribution requirements of plan members and the St. Martin Clerk of Court are established and may be amended by the Clerk of Court Retirement and Relief Fund. The St. Martin Clerk of Court's contributions to the Retirement System for the years ended June 30, 1993, 1994 and 1995 were \$52,517, \$48,484 and \$52,878 respectively.

ST. MARTIN PARISH CLERK OF COURT
 St. Martinville, Louisiana

RELATED TO FINANCIAL STATEMENTS (CONTINUED)

15) Changes in Agency Fund Balances

A summary of changes in agency fund unallotted deposits for the year ended June 30, 1996 follows:

	<u>Advance Deposits</u>	<u>Registry of Cases</u>	<u>Total</u>
Balance, June 30, 1995	\$ 189,850	\$ 860,883	1,050,733
Additions	887,818	940,818	1,828,636
Debitments	<u>(874,208)</u>	<u>(42,872)</u>	<u>(917,080)</u>
Balance, June 30, 1996	\$ 203,460	\$1,758,829	1,962,289

16) Operating Leases

The clerk had the following outstanding lease agreements at June 30, 1996:

<u>Description</u>	<u>Term</u>	<u>Expiration Date</u>	<u>Monthly Lease Amount</u>
Computer equipment	4 yrs	06/98	\$2,843
Vehicle	3 yrs	10/96	495
50000 machine	3 yrs	11/98	370
50000 machine	3 yrs	12/98	405

The minimum future payments for these arrangements are as follows:

1997	\$18,463
Total	\$18,463

All of these operating leases expire in 1998. New leases were negotiated with varying terms, expiration dates, and lease amounts.

ST. MARTIN PARISH CLERK OF COURT
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

17) Litigation and Claims

There is no litigation pending against the St. Martin Parish Clerk of Court's office as June 30, 2008.

18) Expenditures of the Clerk of Court Paid by the Parish Government

The Clerk's office is located in the St. Martin Parish Courthouse. The upkeep and maintenance of the courthouse is paid by the St. Martin Parish Government. These expenditures are not reflected in the accompanying financial statements.

19) Risk Management

The Clerk is exposed to risks of loss in the areas of general and auto liability and workers' compensation. These risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the current fiscal year.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FORMS

GENERAL FUND

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

17. STATEMENTS OF ASSETS AND LIABILITIES
 OF THE CORPORATION

ending 12 months ending 31st March 1955 and 1954

	1955		1954		1953		1952	
	£	s	£	s	£	s	£	s
Governmental	800,000	0	800,000	0	800,000	0	800,000	0
Local Govt.	10,000	0	10,000	0	10,000	0	10,000	0
Private	10,000	0	10,000	0	10,000	0	10,000	0
Other	10,000	0	10,000	0	10,000	0	10,000	0
Total	930,000	0	930,000	0	930,000	0	930,000	0

STATEMENTS OF ASSETS AND LIABILITIES

Fixed Assets	£ 100,000
Current Assets	£ 830,000
Total Assets	£ 930,000
Liabilities	£ 100,000
Equity	£ 830,000
Total Liabilities and Equity	£ 930,000

STATEMENTS OF ASSETS AND LIABILITIES

Fixed Assets	£ 100,000
Current Assets	£ 830,000
Total Assets	£ 930,000
Liabilities	£ 100,000
Equity	£ 830,000
Total Liabilities and Equity	£ 930,000

The accompanying notes are an integral part of these statements.