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ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Financial Report

Year Ended June 30, 1968

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the council, or trustees, jury and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor, and, where appropriate, at the office of the parish clerk of court.

Released Date June 1968

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INDEPENDENT AUDITORS' REPORT

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The Honorable Edward B. Kinler, 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, 1998, 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 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 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, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated August 25, 1998 on our consideration of the St. James Parish Clerk of Court's internal control over financial reporting and its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose 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

ISSUED BY
MEMBER OF THE FIRM
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
Baton Rouge, Louisiana

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.

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

Lafayette, Louisiana
August 28, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW**

ST. JAMES PARISH CLERK OF COURT
Covington, Louisiana

Combined Balance Sheet - All Fund Types and Account Group
June 30, 1988

	Governmental	Fiduciary	Account	Totals	
	Fund Type	Fund Type	Group	Proprietary	Other
	General	Special	Fund	1988	1987
ASSETS					
Cash	\$ 77,273	\$ 74,481	\$ -	\$151,754	\$151,754
Interest-bearing deposits	142,800	308,323	-	451,123	451,123
Receivables:					
Accounts receivable	24,700	-	-	24,700	5,520
Due from other governmental agencies	5,500	-	-	5,500	6,100
Due from other funds	-	158	-	158	158
Accrued interest	4,257	-	-	4,257	3,187
Prepaid expenses	3,780	-	-	3,780	3,780
Equipment	-	-	38,378	38,378	60,800
Total assets	\$247,448	\$443,953	\$38,378	\$726,777	\$690,004
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 3,837	\$ -	\$ -	\$ 3,837	\$ 3,190
Due to St. James Parish Councils	-	5,000	-	5,000	5,000
Due to individuals	-	604,800	-	604,800	604,337
Due to other funds	-	158	-	158	158
Total liabilities	3,837	609,958	-	613,795	612,685
Fund equity:					
Investment in general fund assets	-	-	59,378	59,378	46,504
Reserved for prepaid expenses	3,780	-	-	3,780	3,780
Unreserved and unassigned	243,622	-	-	243,622	148,433
Total fund equity	247,448	-	59,378	306,842	198,717
Total liabilities and fund equity	\$247,448	\$443,953	\$38,378	\$726,777	\$690,004

The accompanying notes are an integral part of this statement.

MR. JAMES EARLE CLARK JR. COURT
Coveno, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual -
Governmental Fund Type - General Fund
Year Ended June 30, 1998
With Comparative Actual Amounts for Year Ended June 30, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 3,400	\$ 3,400	\$ -	\$ 3,400
Fees, charges, and commissions for services -				
COURT COSTS, FEES, AND CHARGES	62,410	68,388	5,978	68,488
Fees for recording legal documents	102,800	112,727	9,927	268,627
Fees for certified copies	27,500	28,440	900	28,280
Use of money and property -				
Interest earnings	12,500	12,500	0	12,422
TOTAL REVENUES	218,210	238,733	20,523	388,458
Expenditures:				
Current -				
Personal services and related benefits	141,840	142,740	900	292,820
Operating services	24,800	24,800	0	24,800
Materials and supplies	56,200	55,800	400	28,720
Capital outlay	11,500	12,384	884	18,288
TOTAL EXPENDITURES	234,340	235,724	140	384,658
Excess of revenues over expenditures	28,760	79,176	43,440	14,500
Fund balance, beginning of year	170,212	170,212		152,812
Fund balance, end of year	\$198,972	\$249,388	\$43,407	\$172,812

The accompanying notes are an integral part of this statement.

ST. JAMES PARISH CLERK OF COURT
Covington, Louisiana

Notes to Financial Statements

1. Summary of Significant Accounting Policies

As provided by Article V, Section 22 of the Louisiana Constitution of 1894, 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 conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, Guide 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 entities, 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 financially 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 comprise the assets, liabilities, fund equity, revenues and expenditures. Resources 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 and account group presented in the financial statements are described as follows:

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 13:780, 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.

g. 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. JAMES PARISH CLERK OF COURTS
CONVENT, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

Revenues

Recordings, cancellations, mortgage amortizations, certified copies, court attendance, suits and garnishments, 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 Debt

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

ST. JOHN BAPTIST CLERK OF COURT
CHICAGO, LOUISIANA

Notes to Financial Statements (Continued)

not in conformity with generally accepted accounting principles (GAAP), an allowance for uncollectible accounts receivable was made due to immateriality at June 30, 1998.

b. Vacation and sick leave

Employees of the Clerk of Court's office earn 13 days of vacation and 13 days of sick leave each year. Vacation leave and sick leave must be used in the year earned. At June 30, 1998, the Clerk of Court has no accumulated leave benefits required to be reported in accordance with GAAP Statement No. 12, "Accounting for Compensated Absences."

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

5. Total Columns on Combined Balance Sheet - Services

Total columns on the Combined Balance Sheet - 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.

3. Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank located in the parish or congressional district that is organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk 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 30, 1998, the Clerk of Court has cash and interest-bearing book balances totaling \$487,876 as follows:

Demand Deposits	\$211,666
Time Deposits	<u>276,210</u>
Total	<u>\$487,876</u>

ST. JAMES PARISH CLERK OF COURT
 Convent, Louisiana

Notes to Financial Statements (Continued)

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 bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1988 are secured as follows:

Bank balances	\$ 488,088

Federal deposit insurance	\$ 400,000
Pledged securities (category 3)	1,808,783
Total	\$2,696,871

Pledged securities in Category 3 include unsecured 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 name of Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 18:1872 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.

3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Furniture, Fixtures <u>and Equipment</u>	Automobiles	<u>Total</u>
Balance, June 30, 1987	\$15,087	\$15,837	\$30,924
Additions	13,384	-	13,384
Deletions	-	-	-
Balance, June 30, 1988	<u>\$28,471</u>	<u>\$15,837</u>	<u>\$44,308</u>
	*****	*****	*****

ST. JAMES PARISH CLERK OF COURT
Covington, Louisiana

NOTES TO Financial Statements (Continued)

4. Pension Plan

Plan Description. The St. James Parish Clerk of Court contributes to the clerk of court retirement and Relief Fund Incirement 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 18:2581 - 2588 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. This report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 21748 Reichenow Exp., Suite 511, Baton Rouge, Louisiana 70814.

Funding Policy. Plan members are required to contribute 8.25% 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 11.7% 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, 1996, 1997, and 1998 were \$0,000, \$04,000 and \$05,000, respectively.

5. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unencumbered deposits for the year ended June 30, 1998 follows:

	Advance Deposit	Advance Receipts	Registry of Court	Fury Fund	Total
Balance, 06/30/97	\$18,387	\$124,878	\$222,813	\$0,000	\$466,078
Additions	1,000	188,500	27,500	8,714	445,714
Deletions	8,000	131,340	88,888	8,714	416,942
Balance, 06/30/98	\$11,387	\$182,038	\$261,425	\$0,000	\$454,850
	*****	*****	*****	*****	*****

6. LEASES

Operating :

The Clerk of Court entered into an annual rental agreement with Krom for two copiers for fiscal year ended June 30, 1998. Rental payments totaling \$15,148 are included in the general fund's materials and supplies expenditures.

ST. JAMES PARISH CLERK OF COURT
Covington, Louisiana

FOOTNOTES TO Financial Statements (continued)

7. Litigation and Claims

There is no litigation pending against the St. James Parish Clerk of Court's office as of June 30, 1998.

8. 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. These expenditures are not reflected in the accompanying financial statements.

DEVELOPMENTAL INFORMATION

SCHEDULE OF INDIVIDUAL FUNDS

GENERAL FUND

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

ST. JOHN BAPTIST CLERK OF COURT
 COVING, Louisiana
 SPECIAL FUND

Comparative Balance Sheet
 June 30, 1966 and 1967

	<u>1966</u>	<u>1967</u>
ASSETS		
Cash	\$ 77,375	\$ 68,634
Interest-bearing deposits	148,000	190,000
Receivables:		
Accounts receivable	16,736	9,322
Due from other governmental agencies	9,300	8,100
Accrued interest	4,187	3,187
Prepaid expenses	<u>3,788</u>	<u>3,288</u>
Total assets	\$267,444	\$374,623
	*****	*****
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	<u>\$ 3,333</u>	<u>\$ 3,336</u>
Fund balance:		
Reserved for prepaid expenses	9,788	9,788
Unreserved and undesignated	<u>388,656</u>	<u>365,435</u>
Total fund balance	<u>398,444</u>	<u>375,223</u>
Total liabilities and fund balance	\$267,444	\$374,623
	*****	*****

DR. JOHN BROWN BUREAU OF COMPTROLLER
 STATE OF LOUISIANA
 General Fund

Statement of Revenues Compared to Budget (OMB) Basis
 Year Ended June 30, 1988
 With Comparative Actual Amounts for Year Ended June 30, 1987

	1988			1987 Actual
	Budget	Actual	Variance - Favorable - Unfavorable	
Revenues:				
Licenses and permits -				
Marriage licenses	\$ 3,400	\$ 3,400	\$ -	\$ 3,400
Court costs, fees, and charges -				
Court attendance	4,000	4,400	400	4,500
Criminal costs	17,000	16,140	(860)	16,140
Qualifying fees	80	80	-	143
Other	18,350	18,488	138	18,384
Total court costs, fees and charges	<u>39,730</u>	<u>39,108</u>	<u>(622)</u>	<u>38,967</u>
Fees for recording legal documents -				
Recordings	110,800	124,500	13,700	82,800
Suits and processions	187,800	128,800	(59,000)	128,800
Cancellations	4,900	4,873	(27)	4,200
Marriage certificates	4,300	4,500	200	7,800
Total fees for recording legal documents	<u>307,800</u>	<u>312,773</u>	<u>4,973</u>	<u>263,600</u>
Fees for certified copies - certified copies	<u>21,500</u>	<u>18,600</u>	<u>(2,900)</u>	<u>18,100</u>
Tax of money and property - Interest earned	<u>11,000</u>	<u>11,800</u>	<u>800</u>	<u>11,800</u>
Total revenues	\$483,310	\$482,787	(\$523)	\$482,600

ST. TAMM PARISH CLERK OF COURT
CORPUS, Louisiana
General Fund

Statement of Expenditures Compared to Budget (CRAP Basis)
Year Ended June 30, 1998
With Comparative Actual Amounts For Year Ended June 30, 1997

	1998		Variance - Favorable	1997
	Budget	Actual		
Current:				
Personal services and related benefits -				
Salaries:				
Clerk	\$ 84,000	\$ 84,820	\$ 820	\$ 84,820
Deputy Clerk	200,000	200,000	-	179,000
Other	1,200	-	1,200	1,200
Allowance	0,000	0,000	0	0,000
Clerk supplemental	0,000	0,707	(707)	0,700
Group insurance	30,000	30,000	0	30,000
Fees	27,000	27,350	350	28,000
Medicare tax	1,200	1,200	-	1,200
Total personal services and related benefits	343,200	344,777	1,577	313,920
Operating services -				
Professional fees	0,000	0,000	0	0,000
Insurance	0,000	0,000	0	0,000
Election expense allowance	0,000	0,000	0	0,000
Cost index	0,000	0,000	0	0,000
Fees	7,000	8,120	(1,120)	0,000
Miscellaneous	0	0	0	0
Bad debts	-	0	0	0
Total operating services	7,000	8,120	(1,120)	0,000
Materials and supplies -				
Office supplies and expense	0,000	0,000	0	0,000
Automobile supplies and maintenance	1,000	1,000	0	1,000
Tolls and subscriptions	0,000	0,000	0	0,000
Total materials and supplies	1,000	1,000	0	1,000
Capital outlay:				
Office equipment	0,000	0,000	0	0
Automobile	-	-	-	10,000
Renovations	0,000	0,000	0	-
Total capital outlay	0,000	0,000	0	10,000
Total expenditures	350,200	352,897	2,697	333,920

FIDUCIARY FUND TYPES - AGENCY FUNDS

Advance Deposit Fund I - This Advance Deposit Fund, as provided by Louisiana Revised Statute 13:843, is used to account for advance deposits on suits filed by litigants which are either 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 13:843, 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 13:475, is used as a depository 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 812 of the State Legislature for the year 1978, authorized payment to Jurors who report for Jury Duty. This account is to pay Jurors who report for Parish and Civil Jury. The monies are collected from the St. James Parish Government or the advance deposit Accounts.

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

COMBINING BALANCE SHEET
 June 30, 1998

With Comparative Totals for June 30, 1997

	Advance	Advance	Registry	Jury	Totals	
	Deposit I	Deposit II	of Court	Fund	1998	1997
ASSETS						
Cash	\$21,327	\$ 32,322	\$ 4,342	\$5,000	\$ 64,881	\$103,042
Interest-bearing deposits	-	100,000	270,132	-	370,132	344,014
Due from Advance Deposit I	-	132	-	-	132	132
Total assets	\$21,327	\$132,474	\$274,474	\$5,000	\$468,585	\$447,188
LIABILITIES						
Due to Advance Deposit II	\$ 154	\$ -	\$ -	\$ -	\$ 154	\$ 154
Due to St. James Parish Council	-	-	-	5,000	5,000	5,000
Due to Thibodaux	20,827	232,472	270,132	-	468,581	464,152
Total liabilities	\$21,327	\$232,472	\$270,132	\$5,000	\$468,581	\$469,152

ST. JOHN BAPTIST CLERGY OF OREGON
 General - Local and
 Agency Funds

Reconciling Statement of Changes in Assets and Liabilities
 Year Ended June 30, 1998
 with Comparative Totals for Year Ended June 30, 1997

	Balance 6/30/97	Balance 6/30/98	Registry of Court	July 1998	Assets	
					1997	1998
ASSETS						
Cash, beginning of year	\$14,587	\$ 74,124	\$ 4,342	\$ 4,000	\$142,587	\$134,293
Interest-bearing deposits, beginning of year	-	260,000	278,880	-	244,000	247,267
Due from other funds, beginning of year	-	180	-	-	180	180
Total assets, beginning of year	<u>14,587</u>	<u>284,304</u>	<u>283,222</u>	<u>4,000</u>	<u>398,767</u>	<u>381,740</u>
additions:						
Gifts and successions	1,000	289,209	-	-	402,894	389,354
Parish	-	-	-	4,774	4,774	54,504
Deposit per court order	-	-	10,244	-	10,244	10,244
Interest	-	-	4,137	-	1,484	11,888
Total additions	<u>1,000</u>	<u>289,209</u>	<u>14,381</u>	<u>4,774</u>	<u>419,396</u>	<u>396,190</u>
1998	<u>26,587</u>	<u>573,513</u>	<u>297,603</u>	<u>11,774</u>	<u>818,163</u>	<u>777,930</u>
deductions:						
Clergy costs transferred to General funds	1,000	177,497	-	-	200,180	164,344
Refunds to St. Ignace	475	54,249	94,058	-	107,483	107,184
Other*	5,141	-	-	4,774	10,044	10,100
Monthly fee	447	43,478	-	-	10,077	18,494
Secretary of State	21	1,173	-	-	2,400	2,400
Judge's supplemental compensation fund	-	12,000	-	-	11,400	78,700
Total deductions	<u>6,084</u>	<u>247,397</u>	<u>94,058</u>	<u>4,774</u>	<u>341,584</u>	<u>302,222</u>
Cash, end of year	<u>11,507</u>	<u>50,589</u>	<u>4,342</u>	<u>5,000</u>	<u>36,400</u>	<u>142,587</u>
Interest-bearing deposits, end of year	-	260,000	284,114	-	244,000	247,267
Due from other funds, end of year	-	180	-	-	180	180
Total assets, end of year	<u>\$11,507</u>	<u>\$360,769</u>	<u>\$288,456</u>	<u>\$ 5,000</u>	<u>\$620,580</u>	<u>\$639,994</u>
LIABILITIES						
Due to St. Ignace and other funds, beginning of year	\$44,507	\$34,878	\$332,810	\$ 4,000	\$44,507	\$49,400
additions	1,000	294,238	27,378	4,774	444,138	204,798
deductions	<u>(1,000)</u>	<u>(211,250)</u>	<u>(28,608)</u>	<u>(4,774)</u>	<u>(444,138)</u>	<u>(444,811)</u>
Due to St. Ignace and other funds, end of year	<u>\$44,507</u>	<u>\$17,866</u>	<u>\$331,580</u>	<u>\$ 4,000</u>	<u>\$44,507</u>	<u>\$49,387</u>

*Other: various fees, July fees, July contributions, and court reporter fees.

INTERNAL CONTROL AND COMPLIANCE

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

The Honorable Edward R. Kinler, 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 as of and for the year ended June 30, 2010, and have issued our report thereon dated August 31, 2010. 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 the St. James Parish Clerk of Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, GAAP and grants, noncompliance with which could 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. James 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 the 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 the St. James Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. This reportable condition is described in the accompanying schedule of findings and questioned costs as Item No. 1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the 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 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. We believe the reportable condition described above is a material weakness.

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

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

Lafayette, Louisiana
August 25, 2022

ST. JAMES PARISH CLERK OF COURT
CONV. LOUISIANA

Schedule of Findings and Questioned Costs
Year Ended June 30, 1968

- No. 1. Due to the small number of employees, the Clerk did not have adequate segregation of functions within the accounting system.

OF JAMES EARLE RAY'S OF COURSE
CORPORATION, Louisiana

Five Year Audit Findings
June 30, 1988

During the audit examination of the June 30, 1987 general purpose financial statements one internal control finding was noted. The following listing indicates the June 30, 1987 finding and/or comment and the status of it as of June 30, 1988.

<u>Finding</u>	<u>Status as June 30, 1988</u>
Internal control finding	
The Clerk did not have adequate segregation of functions within the accounting system.	This finding was not remedied during the year ended June 30, 1988 and is again unremedied.

ST. JAMES PARISH CLERS OF COURT
CONVICT, LOUISIANA

Corrective Action Plan
Year Ended June 30, 1998

Report on Compliance and Internal Control over Financial Reporting based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

Based upon the cost/benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.