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

Financial Report

Year Ended June 30, 1969

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

Release Date: 12-21-78

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS	
(COMBINED STATEMENTS - GOVERNING)	
Combined balance sheet - all fund types and account groups	4
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual - governmental	5
Fund type - General Fund	6-13
Notes to financial statements	
SUPPLEMENTAL INFORMATION	
SCHEDULE OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	17
Statement of revenues compared to budget (GAAP basis)	18
Statement of expenditures compared to budget (GAAP basis)	19
Agency Funds:	
Combining balance sheet	21
Combining statement of changes in assets and liabilities	22
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements performed in accordance with <u>GOVERNMENT AUDITING STANDARDS</u>	24-26
Schedule of Prior and Current Audit Findings	26-27

KOLDER, CHAMPAONE, SLAVEN & RAINEY, LLC

DEFINITE PUBLIC ACCOUNTANTS

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MEMPHIS, TN 38103
901.527.1100

2. CHATTANOOGA OFFICE
1000 NORTH CHATTANOOGA AVENUE
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1000 NORTH CHATTANOOGA AVENUE
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INDEPENDENT AUDITOR'S REPORT

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, 1998, 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.

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. 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.

In our opinion, 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, 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 a report, dated September 4, 1998 on our consideration of the St. Martin Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the 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.

DEFINITE
PUBLIC ACCOUNTANTS
MEMPHIS, TN 38103
CHATTANOOGA, TN 37402
MEMPHIS, TN 38103

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 financial statements of the St. Martin Parish Clerk of Court.

Kiddor, Champagne, Hawn & Rainey, LLC

Certified Public Accountants

Brown Bridge, Louisiana
September 8, 2008

GENERAL PURPOSE FINANCIAL STATEMENTS
(FORMER STATEMENTS - GENERAL)

IF YOU ARE THE HOLDER OF ONE OF OUR
 5% WARRANTS, CONTACT:

Banking Business Dept. - All Field Offices and Accounts Groups
 Aug 28, 1988

	1988		1987		1986	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
REVENUE	\$178,400	1.25%	\$1,785,817	1.25%	\$1,785,817	1.25%
EXPENSES	87,484	0.63%	1,007,178	0.73%	1,007,178	0.73%
NET INCOME	90,916	0.66%	778,639	0.57%	778,639	0.57%
INVESTMENT	7,212	0.01%	5,518	0.01%	5,518	0.01%
TOTAL	186,128	1.34%	1,807,974	1.33%	1,807,974	1.33%

ASSETS AND OTHER DEBITS

Cash	
Money-market deposits	
Bank notes	
Securities receivable	
Interest receivable	
Due from other institutions	
Expenses	
TOTAL ASSETS AND OTHER DEBITS	

LIABILITIES AND FUND EQUITY

Liabilities			
Accounts payable	\$ 1,470	0.01%	\$ 1,470
Deferred deposits	1,785,817	1.25%	1,785,817
Due to III Funds	200,000	0.14%	200,000
TOTAL LIABILITIES	1,987,287	1.44%	1,987,287
Fund equity			
Investment in general fund assets		10.35%	97,475
Fund balance			1,890,000
Unassigned and undesignated			200,000
TOTAL FUND EQUITY			1,987,475
TOTAL LIABILITIES AND FUND EQUITY	\$1,987,475	1.44%	\$1,987,475

The accompanying notes are an integral part of this statement.

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

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (FMAP Basis) and Actual -
Governmental Fund Type - General Fund
Year Ended June 30, 2018
With Comparative Actual Amounts for Year Ended June 30, 2017

	2018		Variance - Favorable - Unfavorable	2017 Actual
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 4,718	\$ 4,326	\$ 392	\$ 4,388
Fees, charges, and commissions for services -				
Court costs, fees, and charges	188,413	188,949	536	194,184
Fees for recording legal documents	804,212	791,840	12,372	791,128
Fees for certified copies	28,204	28,480	276	72,188
Use of money and property -				
Interest earnings	4,128	4,385	257	4,888
Total revenues	3,825,688	3,825,814	126	3,852,565
Expenditures:				
Current -				
Personal services and related benefits	711,945	709,983	1,962	661,808
Operating services	224,208	242,188	17,980	218,488
Materials and supplies	20,948	15,828	5,120	60,592
Capital outlay	1,582	7,388	5,806	1,482
Total expenditures	962,683	975,387	12,704	942,370
Income of investments over expenditures	41,345	44,449	3,104	41,738
Fund balance, beginning of year	154,821	154,821	-	81,821
Fund balance, end of year	\$ 157,360	\$ 201,548	\$ 44,188	\$154,821

The accompanying notes are an integral part of this statement.

BY: MARTIN PARSONS CLERK OF COURT
St. Martinville, Louisiana

Notes to Financial Statements

11) Summary of Significant Accounting Policies

As provided by Article V, Section 24 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. 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 audit guide, Auditing of State and Local Governmental Entities.

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 others, 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 balances in the Clerk's General (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 comprise its assets, liabilities, fund equity, revenues and expenditures.

ST. MARTIN 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 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 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 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 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 certifications, 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.

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.

This is an account group not a fund. It is concerned 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. MARTINVILLE, LOUISIANA

Notes to Financial Statements Continued

8. Bad debts

Doubtful debts amounts due for remuneration 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 amounts receivable was made due to immateriality at June 30, 1988.

9. Vacation and sick leave

Employees of the Clerk of Court's office earn 15 to 20 days of vacation, depending on length of service, and 10 days of sick leave each year. Vacation leave must be used in the year earned; unused vacation leave may be accumulated to such leave at year end. Sick leave may be accumulated but is not paid upon termination. At June 30, 1988, the Clerk of Court has no accumulated leave benefits required to be reported in accordance with GASB statement No. 18, "Accounting for Compensated Absences."

10. Accruals

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.

11. Total Columns on Combined Balance Sheets - Overview

Total columns on the Combined Balance Sheets - Overview are captioned memoranda 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. Entries in such data comparable to a consolidation. Individual eliminations have not been made in the preparation of this data.

12. Inter Year Reconciliation

Certain previously reported amounts have been reclassified to enhance comparability with 1988 report classifications.

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

Notes to Financial Statements (Continued)

(2) Bank and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a financial 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. As June 30, 1998, the Clerk of Court has cash and interest-bearing bank balances totaling \$9,385,968 as follows:

Demand deposits	\$ 837,823
Time deposits	<u>8,548,145</u>
Total	<u>\$9,385,968</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the financial 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 financial 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) as June 30, 1998 are secured as follows:

Bank balances	\$9,385,968
Federal deposit insurance	\$ 488,438
Pledged securities (category 3)	<u>8,897,530</u>
Total	<u>\$9,385,968</u>

Fledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by the trust department or agent, but not in the clerk of court's name. Even though the pledged securities are considered uncollateralized (category 3) Louisiana Revised Statute 28:1223 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the financial agent has failed to pay deposited funds upon demand.

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

Notes to Financial Statements (Continued)

13) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Furniture, Fixtures and Equipment
Balance, June 30, 1993	\$280,873
Additions	7,368
Deletions	<u>11,718</u>
Balance, June 30, 1994	\$276,523

14) 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 11:1881 - 1886 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. RMR includes financial statements and required supplementary information. That report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 11745 Erickson Ave., Suite B-3, Baton Rouge, Louisiana 70805.

Funding policy. Plan members are required to contribute 1.25% of their annual covered salary and the St. Martin Clerk of Court is required to contribute 5% as administratively determined rates. The current rate is 10% 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, 1997 and 1994 were \$18,418, \$38,518 and \$54,507 respectively.

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

NOTES TO FINANCIAL STATEMENTS (continued)

(b) Changes in Agency Fund Balances

A summary of changes in agency fund unencumbered deposits for the year ended June 30, 1988 follows:

	<u>Advance Deposit</u>	<u>Repaying of Check</u>	<u>Total</u>
Balance, June 30, 1987	\$ 248,084	\$ 1,847,885	\$ 2,095,969
Additions:	788,325	1,457,283	2,245,608
Deductions:	(121,218)	(11,328,122)	(12,449,340)
Balance, June 30, 1988	\$ 215,191	\$ 1,793,746	\$ 2,008,937

(c) Leasing Liabilities

The clerk had the following outstanding lease agreements at June 30, 1988:

<u>Description</u>	<u>Term</u>	<u>Expiration Date</u>	<u>Monthly Lease Amount</u>
computer equipment	4 Years	11/91	23,277
Vehicle	3 Years	12/98	183
Xerox machine	3 Years	4/99	88
Xerox machine	3.5 Years	3/99	157
Xerox machine	3.5 Years	2/99	185

The minimum future payments for these arrangements are as follows:

1989	\$ 61,453
2089	49,483
2091	(12,328)
Total	\$118,608

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

Notes to Financial Statements (Continued)

(7) LITIGATION AND CLAIMS

There is no litigation pending against the St. Martin 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. 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.

(9) 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.

(10) Impact of Year 2000 on Computer Programs (Continued)

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Clerk's computer programs that have time sensitive software may recognize a date using "00" as the year 1900 rather than the year 1998. This could result in a system failure or miscalculations causing disruptions of operations, including, among other things, a temporary inability to process transactions, or engage in similar normal business activities.

The Clerk is utilizing both internal and external resources to identify and test the systems for Year 2000 compliance. To date, a preliminary assessment of the impact of this issue has not been completed. Consequently management has not assessed the Year 2000 compliance expense and related potential effect on the Clerk's earnings.

SUPPLEMENTAL INFORMATION

SCHEDULE OF TRIBUNAL FEES

GENERAL FUND

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

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

Comparative Balance Sheet
 June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$118,426	\$ 88,368
Interest-bearing deposits	61,056	68,690
Receivables:		
Accounts receivable	51,128	25,489
Accrued interest	1,038	483
Due from other governments	<u>17,332</u>	<u>8,898</u>
Total assets	\$238,980	\$192,328
	*****	*****
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 8,465	\$ 2,304
Fund balance:		
Unreserved and undesignated	<u>231,188</u>	<u>188,884</u>
Total liabilities and fund balance	\$239,788	\$192,328
	*****	*****

ST. MARTIN MARINE CLUB OF BOATW
 ST. MARTINVILLE, LOUISIANA
 General Fund

STATEMENT OF REVENUES COMPARED TO BUDGET (FOOD TRAIL)
 Year Ended June 30, 1979
 With Comparative Actual Account for Year Ended June 30, 1977

	BUDGET	ACTUAL	VARIANCE - FAVORABLE UNFAVORABLE	1977 ACTUAL
REVENUES:				
Licenses and permits - Marriage Licenses	\$ 4,750	\$ 4,385	\$ 365	\$ 4,385
Death costs, fees, and charges -				
Court activities	3,384	3,280	104	3,381
General meals	11,151	61,361	50,210	12,591
Qualifying fees	3,380	3,380		16,397
Action July Deal	20,000	20,000		22,428
500 Top	26,100	44,981	18,881	3,857
Other	12,000	13,872	1,872	12,422
Total event costs, fees and charges	128,465	140,874	12,409	206,182
Fees for recording legal documents -				
Records	276,001	276,321	320	276,720
Sales and investments	481,258	482,739	1,481	479,800
Genealogies	5,001	18,694	13,693	14,184
Autograph contributions	6,622	20,201	13,579	46,722
Total fees for recording legal documents	869,902	788,985	80,917	767,426
Fees for certified copies -				
Certified copies	20,200	64,482	44,282	73,180
Use of money and property -				
Interest earned	4,125	4,385	260	4,085
Total revenues	\$1,085,000	\$1,455,854	\$370,854	\$895,965

BY: HEATON PARSONS CLERK OF COURT
 St. Martinville, Louisiana
 General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
 Year Ended June 30, 1995
 With Comparative Actual Amounts for Year Ended June 30, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Current:				
Personnel services and related benefits:				
Salaries:				
Clerk	\$ 23,800	\$ 23,800	\$ -	\$ 44,027
Deputy Clerks	490,000	490,000	14,520	427,817
Sick	-	21,793	(11,793)	548
Allowance	8,480	8,480	-	9,544
Rice supplemental	14,325	14,325	-	18,800
Group Insurance	217,843	216,708	135	221,058
Pension	24,773	24,815	(42)	28,218
Total personnel services and related benefits	718,821	729,821	-1,000	863,880
Operating services:				
Professional fees	188,800	188,800	144	93,295
Insurance	28,878	28,878	-	28,488
Travel expense allowance	2,108	2,108	-	2,887
Postage	14,262	14,573	(311)	14,268
Shorthand License	1,928	1,951	23	3,492
Telephone	21,480	21,828	(348)	22,818
Toll Free	8,280	8,283	(3)	11,288
Travel	8,590	7,811	779	8,873
Filing fees	12,778	11,389	1,389	21,818
Repairs and maintenance	88,184	84,774	3,410	88,234
Supplies - Post	-	2,834	(2,834)	2,828
Police Jury fees	26,643	15,120	11,523	26,481
Total operating services	384,806	381,128	3,678	318,888
Materials and supplies:				
Office supplies and expenses	28,828	28,728	1,100	28,800
Auto maintenance	4,288	4,274	14	1,884
Tolls and subscriptions	2,640	2,620	20	2,828
Total materials and supplies	35,756	35,622	1,134	33,512
Capital outlay - 07100	1,240	1,240	16,204	1,424
Total expenditures	1085,415	1085,245	\$ 170	1025,527

VIRGINIA FUND TYPE - ASSET FUND

Advance Deposit Fund - This Advance Deposit Fund, as provided by Louisiana Revised Statute 13:882, 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 13:435, 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.

ST. PETERS PATRONS CLUB OF COST
St. Martinville, Louisiana
Sundry Funds

Combining Balance Sheet
June 30, 1997
1997 Comparative Totals for June 30, 1997

	Advances Deposit	Registry of Costs	Totals
	1997	1997	1997
ASSETS			
Cash	\$ 21,732	\$ -	\$ 21,732
Interest-bearing deposits	229,440	1,164,712	1,394,152
Unowed interest receivable	3,382	-	3,382
Other assets	243,886	2,718,772	2,962,658
	\$ 518,440	\$ 2,718,772	\$ 2,962,658
LIABILITIES			
Due to litigants	\$ 65,472	\$ -	\$ 65,472
Unowed Deposits	243,886	2,718,772	2,962,658
Total liabilities	\$ 309,358	\$ 2,718,772	\$ 2,962,658

ST. MARTIN'S BOARD CARES OF MONEY
 vs. Rectory's Services
 Agency Funds

Combining Statement of Changes in Assets and Liabilities
 Year Ended June 30, 1958
 With Comparative Totals for Year Ended June 30, 1957

	Balance, beginning of year	Adverse Receipts	Legacy of 1957	TOTAL
Additional:				
Gifts and successions	790,488			790,488
Judgments	-	1,478,743		1,478,743
Interest	2,014	48,843		50,857
TOTAL ADDITIONS	792,502	1,527,586		2,320,088
Total	1,582,590	1,527,586		3,110,176
Reductions:				
Cash's vote transferred to General Fund	463,479			463,479
Settled by litigation	131,418			131,418
Other	78,408			78,408
Benefit fees	143,213			143,213
TOTAL REDUCTIONS	796,518			796,518
Balance, end of year	786,072	1,527,586		2,313,658

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

Our independent audit was conducted in accordance with the standards of the American Institute of Certified Public Accountants.

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

We have audited the financial statements of the St. Martin Parish Clerk of Court as of and for the year ended June 30, 2018, and have issued our report thereon dated September 4, 2018. 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. Martin Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts 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 those 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. Martin 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 financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the St. Martin Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of prior and current audit findings on item 2.

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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 amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition identified as item 2 in the schedule of prior and current audit findings is a material weakness.

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

Keller, Champagne, Slawn & Rainey, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brown Bridge, Louisiana
September 8, 1998

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

Schedule of Prior and Current Audit Findings
Year Ended June 30, 1998

Compliance

The following item was mentioned at June 30, 1997.

Item 3 - Noncompliance with Louisiana Local Government Finance Act

Finding:

The St. Martin Parish Clerk of Court did not comply with certain leasing requirements set forth in Louisiana law relating to financing. Louisiana Revised Statute 1187:8.1 (2)(14)(5) sets forth requirements for State Bond Commission approval for conventional leases of movables. The Clerk of Court entered into an automobile lease without such approval.

Status:

There were no instances of noncompliance for the year ending June 30, 1998.

Internal Control Over Financial Reporting

The following items are considered a material weakness. Both Item 2 and Item 3 were mentioned at June 30, 1997, but only Item 2 applies at June 30, 1998.

Item 2 - Inadequate segregation of accounting policies

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 non-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

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

Schedule of Prior and Current Audit Findings (Continued)
Year Ended June 30, 1988

1988-1 - Reconciliation of Cash Accounts

Findings:

All cash accounts are not being reconciled to the subsidiary balance on a monthly basis.

Status:

Cash accounts are now being reconciled to the subsidiary on a monthly basis.

Management Letter Items

Items included in the management letter of June 28, 1987 were resolved and no longer apply as of June 30, 1988. There are no management letter items as of June 30, 1988. The June 28, 1987 management letter items are as follows:

- (1) Regarding the Advance Deposit Fund (agency fund), the subsidiary should be reconciled monthly (in total) to the cash balance.
- (2) Bonding commission approval should be obtained when issuing vehicles.