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LAFAYETTE PARISH CLERK OF COURT

Financial Report

Year Ended June 30, 1999

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.

NOV 24 1999

Release Date _____

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Chris Rainey, CPA
Conrad O. Chapman, CPA
P. Troy Courville, CPA

Penny Angelle Scruggins, CPA
Mary T. Thibodeaux, CPA
Gerald A. Thibodeaux, Jr., CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA

234 Rue Beauregard
Lafayette, LA 70508
Phone (318) 232-4141
Fax (318) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (318) 332-4020
Fax (318) 332-2867

133 East Waddil
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (504) 384-2020
Fax (504) 384-3020

408 W. Cotton Street
Vite Platte, LA 70586
Phone (318) 363-2792
Fax (318) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (318) 639-4737
Fax (318) 639-4568

MANAGEMENT LETTER

The Honorable Ann Ardoin
Lafayette Parish Clerk of Court
Lafayette, Louisiana

During our audit of the financial statements of the Lafayette Parish Clerk of Court, Lafayette, Louisiana for the year ended June 30, 1999, we noted certain areas in which improvements in the accounting system and financial practices of the Clerk of Court may be desirable. These improvements, if implemented, should improve the efficiency and effectiveness of operations and provide better control and protection over the assets of the Clerk of Court. Item 2 was included in our management letter dated December 21, 1998 for the fiscal year ended June 30, 1998, but is mentioned again for re-emphasis. Therefore, the following improvements are recommended:

1. All fees received to date from the State of Louisiana for the non-support department should be disbursed immediately to the proper parties. Also, fees should be disbursed timely as received by the state.
2. When employees attend out-of-town seminars, the Clerk should consider reimbursing employees for actual travel and meal expenses paid by employees rather than giving employees a predetermined allowance.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance, please feel free to contact us.

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

Lafayette, Louisiana
September 8, 1999

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INDEPENDENT AUDITORS' REPORT

The Honorable Ann Ardoin
Lafayette Parish Clerk of Court
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the Lafayette Parish Clerk of Court (Clerk), a component unit of the Lafayette Parish Government, as of and for the year then ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Lafayette 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 management, 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 Lafayette Parish Clerk of Court, as of June 30, 1999, and the results of its operation and cash flows of its proprietary fund type 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 8, 1999 on our consideration of the Clerk's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" on pages 18-41 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 Lafayette 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 stated in all material respects in relation to the general purpose financial statements taken as a whole. The year 2000 supplemental information on page 19 is not a required part of the general

purpose financial statements, but is supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted primarily of inquiries of management regarding the methods of measurement and presentation of the supplemental information; however, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Lafayette Parish Clerk of Court is or will become year 2000 compliant, that the Clerk's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Clerk does business are or will become year 2000 compliant.

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 of the Lafayette Parish Clerk of Court.

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

Lafayette, Louisiana
September 8, 1999

**FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

LAFAYETTE PARISH CLERK OF COURT

Lafayette, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1999

	Governmental Fund Type		Proprietary Fund Type		Fiduciary Fund Type		Account Group			Totals	
	General	Internal Service	Internal Service	Agency	Fixed Assets	Long-Term Debt	General		(Memorandum Only)		
							1999	1998	1999	1998	
ASSETS AND OTHER DEBITS											
Cash	\$ 1,850	\$ -	\$ -	\$ 3,724	\$ -	\$ -	\$ -	\$ -	\$ 5,574	\$ 5,011	
Interest-bearing deposits	2,555,396	274,043	43,905	5,759,991	-	-	-	-	8,589,430	6,479,056	
Receivables:											
Accounts	164,973	-	4,853	-	-	-	-	-	208,878	220,901	
Stop-loss insurance	-	-	-	-	-	-	-	-	4,853	63,428	
Accrued interest	7,177	-	-	-	-	-	-	-	7,177	4,908	
Due from other governmental units	25,674	-	-	-	-	-	-	-	25,674	34,311	
Inventory	13,063	-	-	-	-	-	-	-	13,063	13,575	
Equipment	-	-	-	-	2,224,672	-	-	-	2,224,672	2,238,439	
Amount to be provided for retirement of long-term obligations	-	-	-	-	-	324,982	-	-	324,982	289,410	
Total assets and other debits	\$2,768,133	\$322,801	\$5,763,715	\$2,224,672	\$11,404,303	\$9,349,039					
LIABILITIES, FUND EQUITY AND OTHER CREDITS											
Liabilities:											
Accounts payable	\$ 154,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,697	115,766	
Payroll deductions payable	22,912	-	-	-	-	-	-	-	22,912	13,062	
Claims payable	-	65,026	-	-	-	-	-	-	65,026	70,961	
Due to litigants and others	-	-	5,763,715	-	-	-	-	-	5,763,715	4,385,382	
Due to other governmental entities	27,635	-	-	-	-	-	-	-	27,635	5,385	
Compensated absences	197,891	-	-	-	-	-	-	-	522,873	463,100	
Total liabilities	403,135	65,026	5,763,715	324,982	6,556,858	5,053,656					
Fund equity:											
Investment in general fixed assets	-	-	-	-	2,224,672	-	-	-	2,224,672	2,238,439	
Retained earnings - unreserved	-	257,775	-	-	-	-	-	-	257,775	50,237	
Fund balance -											
Reserved for inventory	13,063	-	-	-	-	-	-	-	13,063	13,575	
Unreserved:											
Undesignated	2,351,935	-	-	-	-	-	-	-	2,351,935	1,993,132	
Total fund balance	2,364,998	-	-	-	-	-	-	-	2,364,998	2,006,707	
Total fund equity	2,364,998	257,775	-	-	2,224,672	-	-	-	4,847,445	4,295,383	
Total liabilities, fund equity and other credits	\$2,768,133	\$322,801	\$5,763,715	\$2,224,672	\$11,404,303	\$9,349,039					

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

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

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 49,900	\$ 51,400	\$ 1,500	\$ 46,450
Fees, charges and commissions -				
Court costs, fees and charges	92,250	125,578	33,328	110,133
Fees for recording legal documents	3,697,650	3,639,265	(58,385)	3,523,013
Fees for certified copies	452,000	438,481	(13,519)	431,516
Intergovernmental	180,000	323,449	143,449	175,419
Miscellaneous	221,816	281,141	59,325	276,480
Total revenues	<u>4,693,616</u>	<u>4,859,314</u>	<u>165,698</u>	<u>4,563,011</u>
Expenditures:				
Current -				
Personnel services and related benefits	3,299,047	3,373,260	(74,213)	2,784,524
Operating services	520,549	523,390	(2,841)	438,622
Material and supplies	393,250	331,674	61,576	356,725
Appropriations to Lafayette Parish				
Government	192,500	220,313	(27,813)	180,206
Capital outlay	118,750	52,386	66,364	276,619
Total expenditures	<u>4,524,096</u>	<u>4,501,023</u>	<u>23,073</u>	<u>4,036,696</u>
Excess of revenues over expenditures	169,520	358,291	188,771	526,315
Fund balance, beginning of year	<u>2,006,707</u>	<u>2,006,707</u>	-	<u>1,480,392</u>
Fund balance, end of year	<u>\$ 2,176,227</u>	<u>\$ 2,364,998</u>	<u>\$ 188,771</u>	<u>\$ 2,006,707</u>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings
Proprietary Fund Type
Internal Service Fund - Group Self-Insurance Fund
Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenue:		
Employer contributions	\$643,086	\$391,612
Employee contributions	<u>81,699</u>	<u>80,979</u>
Total operating revenue	<u>724,785</u>	<u>472,591</u>
Operating expenses:		
Administrative fees	20,641	22,748
Insurance premiums	139,783	102,687
Medical claims	<u>361,943</u>	<u>424,956</u>
Total operating expenses	<u>522,367</u>	<u>550,391</u>
Operating income (loss)	202,418	(77,800)
Nonoperating income:		
Interest income	<u>5,120</u>	<u>4,444</u>
Net income (loss)	207,538	(73,356)
Retained earnings, beginning	<u>50,237</u>	<u>123,593</u>
Retained earnings, ending	<u>\$257,775</u>	<u>\$ 50,237</u>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Comparative Statement of Cash Flows
Proprietary Fund Type
Internal Service Fund - Group Self-Insurance Fund
Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash flows from operating activities:		
Operating income (loss)	<u>\$202,418</u>	<u>\$ (77,800)</u>
Adjustments to reconcile operating income to net cash provided by operating activities -		
Changes in assets and liabilities:		
Increase in accounts receivable	(43,905)	-
(Increase) decrease in stop-loss receivable	58,575	(40,220)
Decrease in claims payable	<u>(5,935)</u>	<u>(28,092)</u>
Net cash provided (used) by operating activities	<u>8,735</u>	<u>(68,312)</u>
Cash provided (used) by operating activities	211,153	(146,112)
Cash flows from investing activities:		
Interest on interest-bearing deposits	<u>5,120</u>	<u>4,444</u>
Increase (decrease) in cash and cash equivalents	216,273	(141,668)
Cash and cash equivalents, beginning of year	<u>57,770</u>	<u>199,438</u>
Cash and cash equivalents, end of year	<u><u>\$274,043</u></u>	<u><u>\$ 57,770</u></u>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 28 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 Lafayette Parish Clerk of Court conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits 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, account groups, activities, et cetera, that are controlled by the Clerk of Court as an independently elected parish official. Based on the criteria established by the Government Accounting Standards Board (GASB) Statement No. 14, the Clerk of Court is a component unit of the Lafayette Parish Government. The Clerk of Court is fiscally dependent on the Lafayette Parish Government since the Clerk's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Government and certain operating expenditures of the Clerk's office are paid by the Parish Government.

As an independently elected official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Certain units of local government over which the Clerk of Court exercises no oversight responsibility, such as the parish school board, other independently elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the Parish Clerk of Court.

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. 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:

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Governmental Fund -

General Fund

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

Fiduciary Funds -

Agency Funds

The Advance Deposit, Registry of Court and Election Qualifying Agency 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.

Proprietary Funds -

Internal Service Fund

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. The Group Self-Insurance Fund is an internal service fund used to account for monies accumulated to provide group health coverage for employees of the Lafayette Parish Clerk of Court.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers 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. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are recordings, cancellations, mortgage certificates, certified copies, court attendance, interest earned on interest-bearing deposits, and criminal costs.

Substantially all other revenues are recorded when received.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

The Clerk of Court applies all applicable Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989 in accounting and reporting its proprietary fund operations unless those pronouncements conflict with or contradict Governmental Accounting Standards Board (GASB) pronouncements.

D. Budgetary and Budgetary Accounting

The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared and submitted to the Clerk of Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court. Such amendments were not material in relation to the original appropriations.

E. Fixed Assets and Long-Term Liabilities

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. General fixed assets provided by the parish council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. Estimated amounts are immaterial in relation to total fixed assets.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Long-term liabilities directly associated with and expected to be paid from the General Fund with current available resources are accounted for in the General Fund. All other long-term liabilities are accounted for in the general long-term debt account group.

The account group is 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.

G. Statement of Cash Flows

For the purpose of the statement of cash flows, the Internal Service Fund considers all highly liquid interest-bearing deposits with a maturity of three months or less when purchased to be cash equivalents.

H. 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, 1999.

I. Vacation and Personal Leave

Employees of the Clerk of Court's office earn 10 to 20 days of vacation leave each year depending on length of service. In addition, employees earn 12 days of personal leave each year. Vacation leave must be used in the year earned. Upon resignation or retirement, employees may, at the discretion of the Clerk, be paid for unused vacation leave at the employee's current rate of pay. Personal leave may be accumulated to a maximum of 90 days and carried over to succeeding years. Employees are paid for unused personal leave upon termination or retirement. At June 30, 1999, the Clerk of Court has accrued vested leave benefits as required to be reported in accordance with GASB statement No. 16, "Accounting for Compensated Absences".

J. Inventory

Inventory in the Clerk's General Fund consist of copies of historical books produced and published by the Clerk for sale to the general public. The books are recorded at cost, which is lower than market at June 30, 1999.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

K. Fund Equity

Reserves represent those portions of fund equity not available for expenditures or legally segregated for specific future use.

Designated fund balances represent tentative plans for future use of financial resources.

L. 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.

M. Post-Retirement Health Care and Life Insurance Benefits

The Clerk of Court has an established policy regarding the payment of costs of providing continuing health care and life insurance benefits for its retired employees. The plan covers the employee's insurance premium and fifty (50) percent of the spouse's premium if the employee was covered by insurance at the time of retirement. The cost of these premiums is recorded as an expenditure when paid by the Clerk of Court annually.

N. Memorandum Only - Total Columns

Total columns on financial statements 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.

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk may deposit funds within a fiscal agent bank 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 may 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, 1999, the Clerk of Court has cash and cash equivalents (book balances) totaling \$8,595,004 as follows:

Cash	\$ 5,574
Money market accounts	5,789,430
Time deposits	<u>2,800,000</u>
Total	<u><u>\$8,595,004</u></u>

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balances (bank balances) at June 30, 1999, and the related federal insurance and pledged securities:

Bank balances	<u>\$8,608,271</u>
Federal insurance	\$1,873,608
Pledged securities (Category 3)	<u>6,734,663</u>
 Total federal insurance and pledged securities	 <u>\$8,608,271</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 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 fiscal agent has failed to pay deposited funds upon demand.

(3) General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Furniture Fixtures and Equipment</u>	<u>Automobiles</u>	<u>Total Equipment</u>
Balance, July 1, 1998	\$2,181,009	\$57,430	\$2,238,439
Additions	50,508	-	50,508
Deletions	<u>(64,275)</u>	<u>-</u>	<u>(64,275)</u>
Balance, June 30, 1999	<u>\$2,167,242</u>	<u>\$57,430</u>	<u>\$2,224,672</u>

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

In 1989, the Clerk of Court completed a project to renovate the first, second and third floors of the Courthouse. The total cost of the facility renovation was approximately \$1,000,000. All moveable items included in the renovation and belonging to or controlled by the Clerk of Court are inventoried and included in the general fixed asset group of the Clerk of Court. Immovable items, such as building renovations, belong to the Lafayette Parish Government and are therefore not included in the general fixed asset account group.

(4) Pension Plan

Plan Description. - The Lafayette Parish Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1501 - 1540 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, 11745 Bricksome Ave., Suite B-1, Baton Rouge, Louisiana 70816.

Funding Policy. - Plan members are required to contribute 8.25% of their annual covered salary and the Lafayette Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.0% of annual covered payroll. The contribution requirements of plan members and the Lafayette Parish Clerk of Court are established and may be amended by the Clerk of Court Retirement and Relief Fund. The Lafayette Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 1999, 1998, and 1997 were \$234,406, \$206,317, and \$219,948 respectively.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(5) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	June 30, 1999			
	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Agency funds:				
Advance Deposit	\$2,657,575	\$3,894,920	\$ (3,738,753)	\$2,813,742
Registry of Court	1,727,807	4,486,153	(3,264,226)	2,949,734
Election Qualifying	-	16,964	(16,725)	239
	<u>\$4,385,382</u>	<u>\$8,398,037</u>	<u>\$ (7,019,704)</u>	<u>\$5,763,715</u>

(6) Risk Management - Group Self-Insurance Hospitalization

On July 1, 1992, the Clerk established a limited risk management program for group hospitalization insurance. The General Fund pays premiums into the Group Self-Insurance Fund and funds are available to pay claims, claim reserves and administrative costs of the program. The Clerk has contracted Benesys, Inc. to act as the third party administrator for the program. An excess of coverage insurance policy covers individual claims in excess of \$20,000 per year and \$1,000,000 per lifetime. During the fiscal year ended June 30, 1999, the General Fund and employees of the Clerk paid a total of \$724,788 in premiums. Interfund premiums are set to cover the maximum exposure to the program in a fiscal year and are reported as quasi-external in interfund transactions. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and social factors. The Clerk currently does not discount its claims liabilities. Changes in the claims liability are as follows:

	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Benefit Payments and Claims	Balance at Fiscal Year End
1996-1997	\$28,224	\$512,418	\$ 471,563	\$69,079
1997-1998	\$69,079	\$426,838	\$ 424,956	\$70,961
1998-1999	\$70,961	\$356,008	\$ 361,943	\$65,026

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(7) Changes in General Long-Term Obligations

During the year ended June 30, 1999, the following changes occurred in liabilities reported in the long-term debt account group:

Accrued compensated absences payable, June 30, 1998	\$289,410
Current year activity:	
Increase in accrued compensated absences	<u>35,572</u>
Accrued compensated absences payable, June 30, 1999	<u>\$324,982</u>

(8) Deferred Compensation Plan

The Lafayette Parish Clerk of Court offers its employees participation in the Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all Clerk of Court's employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of management, after consulting with legal counsel, that the Clerk of Court has no liability for losses under the plan.

(9) Risk Management

The Clerk of Court is exposed to risks of loss in the areas of auto liability, professional liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(10) Expenditures of the Clerk of Court Paid by the Lafayette Parish Government

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

Income relating to court reporting attendance and maintenance agreements required to be paid by the Lafayette Parish Government are reported as revenues. During the years ended June 30, 1999 and 1998, the required payments by the Lafayette Parish Government were waived by the Lafayette Parish Clerk of Court and are reflected as appropriation expenditures.

(11) Litigation

At June 30, 1999, the Clerk of Court is involved in several lawsuits claiming damages. In the opinion of the Clerk of Court's legal counsel, resolution of these lawsuits will not create a liability to the Clerk of Court in excess of insurance coverage.

SUPPLEMENTAL INFORMATION

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Impact of Year 2000 on Computer Programs (Unaudited)
Year Ended June 30, 1999

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 2000. 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 has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue, that are necessary to conducting operations and have identified such systems as being the Clerk's personal computers, operating system and software applications used for financial reporting purposes.

- The Lafayette Parish Clerk Of Court's system and personal computers have been assessed, remediated, and validated.

Remaining contracted amounts that are committed to this project are undetermined as of June 30, 1999.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Clerk is or will be Year 2000 ready, that the Clerk's remediation efforts will be successful in whole or in part, or that parties with whom the Clerk does business will be year 2000 ready. The Clerk is utilizing external resources to identify and test the systems for Year 2000 compliance.

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

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

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
General Fund

Comparative Balance Sheet
June 30, 1999 and 1998

ASSETS	1999	1998
Cash	\$ 1,850	\$ 1,850
Interest-bearing deposits	2,555,396	2,039,065
Receivables:		
Accounts	164,973	220,901
Accrued interest	7,177	4,908
Due from other governmental units	25,674	34,311
Inventory	13,063	13,575
 Total assets	 \$2,768,133	 \$2,314,610
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 154,697	\$ 115,766
Payroll deductions payable	22,912	13,062
Due to other governmental entities	27,635	5,385
Compensated absences	197,891	173,690
Total liabilities	403,135	307,903
Fund balance:		
Reserved for inventory	13,063	13,575
Unreserved, undesignated	2,351,935	1,993,132
Total fund balance	2,364,998	2,006,707
 Total liabilities and fund balance	 \$2,768,133	 \$2,314,610

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
General Fund

Statement of Revenues Compared to Budget (GAAP Basis)
Year Ended June 30, 1999
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Licenses and permits:				
Marriage licenses	\$ 46,000	\$ 47,000	\$ 1,000	\$ 42,975
Passports	3,900	4,400	500	3,475
Total licenses and permits	<u>49,900</u>	<u>51,400</u>	<u>1,500</u>	<u>46,450</u>
Fees, charges and commissions:				
Court costs, fees, and charges -				
Criminal costs	46,500	45,829	(671)	46,333
Court attendance reporting	-	28,880	28,880	25,620
Other	45,750	50,869	5,119	38,180
Total court costs, fees and charges	<u>92,250</u>	<u>125,578</u>	<u>33,328</u>	<u>110,133</u>
Fees for recording legal documents -				
Recordings	1,435,000	1,377,392	(57,608)	1,364,176
Index search	2,650	2,805	155	2,794
Cancellations	94,000	92,395	(1,605)	75,225
Mortgage certificates	157,000	151,537	(5,463)	162,958
Suits and successions	1,941,000	1,947,849	6,849	1,861,784
UCC filing	68,000	67,287	(713)	56,076
Total fees for recording legal documents	<u>3,697,650</u>	<u>3,639,265</u>	<u>(58,385)</u>	<u>3,523,013</u>
Certified copies	<u>452,000</u>	<u>438,481</u>	<u>(13,519)</u>	<u>431,516</u>

(continued)

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
General Fund

Statement of Revenues Compared to Budget (GAAP Basis) (Continued)
Year Ended June 30, 1999
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Intergovernmental:				
Charges reimbursable by parish government	180,000	178,510	(1,490)	146,493
Federal grant - child support	-	144,939	144,939	28,926
Total intergovernmental	<u>180,000</u>	<u>323,449</u>	<u>143,449</u>	<u>175,419</u>
Miscellaneous:				
Interest earned	182,000	233,608	51,608	234,406
Elections	14,600	14,957	357	9,335
Judicial commitments	4,000	3,550	(450)	2,130
Change of venue	-	7,966	7,966	10,276
Sales of books	866	866	-	1,243
Other	20,350	20,194	(156)	19,090
Total miscellaneous	<u>221,816</u>	<u>281,141</u>	<u>59,325</u>	<u>276,480</u>
 Total revenues	 <u><u>\$4,693,616</u></u>	 <u><u>\$4,859,314</u></u>	 <u><u>\$165,698</u></u>	 <u><u>\$4,563,011</u></u>

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) -
Year Ended June 30, 1999
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Expenditures:				
Current -				
Personnel services and related benefits -				
Salaries:				
Clerk	\$ 76,025	\$ 76,025	\$ -	\$ 75,525
Deputy clerks	2,300,000	2,318,032	(18,032)	2,079,334
Clerk's expense allowance	7,602	7,603	(1)	7,553
Clerk's supplemental fund	22,275	22,000	275	23,875
Hospitalization insurance	630,631	661,374	(30,743)	391,612
Payroll taxes, retirement and compensated absences	<u>262,514</u>	<u>288,226</u>	<u>(25,712)</u>	<u>206,625</u>
Total personnel services and related benefits	<u>3,299,047</u>	<u>3,373,260</u>	<u>(74,213)</u>	<u>2,784,524</u>
Operating services -				
Insurance	4,311	19,063	(14,752)	22,994
Professional fees	33,000	30,327	2,673	40,296
UCC filing	67,500	67,010	490	55,583
Cott index	75,000	69,520	5,480	51,196
Book publication costs	-	512	(512)	1,020
Adoptions	500	463	37	526
Telephone	43,865	39,995	3,870	30,689
Travel and conventions	27,100	21,201	5,899	4,569
Election expense allowance	17,501	18,648	(1,147)	11,474
Copier expense	36,500	36,696	(196)	39,630
Curator fees	100	453	(353)	359
Change of venue	-	5,667	(5,667)	10,000
Computer operations	143,260	139,289	3,971	114,403
Parking fees	26,540	26,540	-	26,700
Judges' supplemental fund	1,350	1,315	35	937
Training	5,500	5,782	(282)	5,830
Center for family violence contribution	22,000	22,560	(560)	22,416
Worker's compensation	<u>16,522</u>	<u>18,349</u>	<u>(1,827)</u>	<u>-</u>
Total operating services	<u>520,549</u>	<u>523,390</u>	<u>(2,841)</u>	<u>438,622</u>

(continued)

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended June 30, 1999
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Materials and supplies -				
Office supplies and operations	348,350	317,182	31,168	306,472
Automobile and maintenance	3,500	3,322	178	2,356
Dues and subscription	3,400	2,712	688	2,055
Uniforms	38,000	8,458	29,542	45,842
Total materials and supplies	<u>393,250</u>	<u>331,674</u>	<u>61,576</u>	<u>356,725</u>
Appropriations to Lafayette Parish				
Government -				
Capital outlay	12,500	12,923	(423)	8,093
Operating revenues and expenditures unreimbursed	<u>180,000</u>	<u>207,390</u>	<u>(27,390)</u>	<u>172,113</u>
Total appropriation to Lafayette Parish Government	<u>192,500</u>	<u>220,313</u>	<u>(27,813)</u>	<u>180,206</u>
Capital outlay -				
Office equipment	62,000	41,973	20,027	94,832
Computer equipment	12,000	10,413	1,587	90,099
Telephone equipment	44,750	-	44,750	91,688
Total capital outlay	<u>118,750</u>	<u>52,386</u>	<u>66,364</u>	<u>276,619</u>
Total expenditures	<u>\$ 4,524,096</u>	<u>\$ 4,501,023</u>	<u>\$ 23,073</u>	<u>\$ 4,036,696</u>

INTERNAL SERVICE FUND

Group Self-Insurance Fund -

To account for monies accumulated to provide group insurance coverage for employees of the Lafayette Parish Clerk of Court . Employer and employee contributions are used to purchase insurance, pay claims and pay the insurance company for administration of the program.

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
Internal Service Fund
Group Self-Insurance Fund

Comparative Balance Sheet
June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Current assets:		
Interest-bearing deposits	\$274,043	\$ 57,770
Receivables:		
Accounts	43,905	-
Stop-loss insurance policy receivable	<u>4,853</u>	<u>63,428</u>
Total assets	<u>\$322,801</u>	<u>\$121,198</u>
LIABILITIES AND FUND EQUITY		
Current liabilities:		
Claims payable	\$ 65,026	\$ 70,961
Fund equity:		
Retained earnings -		
Unreserved, undesignated	<u>257,775</u>	<u>50,237</u>
Total liabilities and fund equity	<u>\$322,801</u>	<u>\$121,198</u>

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
Internal Service Fund
Group Self-Insurance Fund

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings
Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenue:		
Employer contributions	\$643,086	\$391,612
Employee contributions	<u>81,699</u>	<u>80,979</u>
Total operating revenue	<u>724,785</u>	<u>472,591</u>
Operating expenses:		
Administrative fees	20,641	22,748
Insurance premiums	139,783	105,687
Medical claims	<u>361,943</u>	<u>424,956</u>
Total operating expenses	<u>522,367</u>	<u>553,391</u>
Operating income (loss)	202,418	(77,800)
Nonoperating revenue:		
Interest income	<u>5,120</u>	<u>4,444</u>
Net income (loss)	207,538	(73,356)
Retained earnings, beginning	<u>50,237</u>	<u>123,593</u>
Retained earnings, ending	<u><u>\$257,775</u></u>	<u><u>\$ 50,237</u></u>

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
Internal Service Fund
Group Self-Insurance Fund

Comparative Statement of Cash Flows
Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash flows from operating activities:		
Operating income (loss)	\$202,418	\$ (77,800)
Adjustments to reconcile operating loss to net cash provided by operating activities -		
Changes in assets and liabilities:		
Increase in accounts receivable	(43,905)	-
(Increase) decrease in stop-loss receivable	58,575	(40,220)
Decrease in claims payable	<u>(5,935)</u>	<u>(28,092)</u>
Net cash provided (used) by operating activities	<u>8,735</u>	<u>(68,312)</u>
Cash provided (used) by operating activities	211,153	(146,112)
Cash flows from investing activities:		
Interest on interest-bearing deposits	<u>5,120</u>	<u>4,444</u>
Increase (decrease) in cash and cash equivalents	216,273	(141,668)
Cash and cash equivalents, beginning of year	<u>57,770</u>	<u>199,438</u>
Cash and cash equivalents, end of year	<u>\$274,043</u>	<u>\$ 57,770</u>

AGENCY FUNDS

Advance Deposit Fund -

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

Registry of Court Fund -

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, is used to account for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

Election Qualifying Fund -

The Election Qualifying Fund is used to account for funds collected from individuals qualifying to run for political office and remitted to the appropriate governmental bodies or political committees.

LAFAYETTE PARISH CLERK OF COURT
 Lafayette, Louisiana
 Agency Funds

Combining Balance Sheet

June 30, 1999

With Comparative Totals for June 30, 1998

	Advance Deposit	Registry of Court	Election Qualifying	Totals 1999	Totals 1998
ASSETS					
Cash	\$ -	\$ 3,485	\$ 239	\$ 3,724	\$ 3,161
Interest-bearing deposits	<u>2,813,742</u>	<u>2,946,249</u>	<u>-</u>	<u>5,759,991</u>	<u>4,382,221</u>
Total assets	<u>\$2,813,742</u>	<u>\$2,949,734</u>	<u>\$ 239</u>	<u>\$5,763,715</u>	<u>\$4,385,382</u>
LIABILITIES					
Due to litigants and others	<u>\$2,813,742</u>	<u>\$2,949,734</u>	<u>\$ 239</u>	<u>\$5,763,715</u>	<u>\$4,385,382</u>

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana
Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 1999
With Comparative Totals For Year Ended June 30, 1998

	Advance Deposit	Registry of Court	Election Qualifying	Totals	
				1999	1998
ASSETS					
Balances, beginning of year	<u>\$ 2,657,575</u>	<u>\$ 1,727,807</u>	<u>\$ -</u>	<u>\$ 4,385,382</u>	<u>\$ 4,185,536</u>
Additions:					
Suits and successions	3,860,105	-	-	3,860,105	3,668,711
Deposits per court order	-	4,486,153	-	4,486,153	835,727
Interest earned for General Fund	34,815	-	12	34,827	26,924
Qualifying fees	-	-	16,952	16,952	-
Total additions	<u>3,894,920</u>	<u>4,486,153</u>	<u>16,964</u>	<u>8,398,037</u>	<u>4,531,362</u>
Total	<u>\$ 6,552,495</u>	<u>\$ 6,213,960</u>	<u>\$ 16,964</u>	<u>\$ 12,783,419</u>	<u>\$ 8,716,898</u>
Reductions:					
Clerk's costs (transferred to General Fund)	1,948,592	-	-	1,948,592	1,880,480
Refunds to litigants	773,570	-	-	773,570	727,747
Other	514,907	-	16,725	531,632	450,012
Interest earned (transferred to General Fund)	34,815	-	-	34,815	26,958
Lafayette Parish Sheriff fees	341,192	-	-	341,192	337,440
Remittance to Louisiana Unclaimed Property	-	-	-	-	50,061
Other Sheriff fees	125,677	-	-	125,677	111,525
Disbursements by court order	-	3,264,226	-	3,264,226	747,293
Total reductions	<u>3,738,753</u>	<u>3,264,226</u>	<u>16,725</u>	<u>7,019,704</u>	<u>4,331,516</u>
Balances, end of year	<u>\$ 2,813,742</u>	<u>\$ 2,949,734</u>	<u>\$ 239</u>	<u>\$ 5,763,715</u>	<u>\$ 4,385,382</u>
LIABILITIES					
Due to litigants and others, beginning of year	<u>\$ 2,657,575</u>	<u>\$ 1,727,807</u>	<u>\$ -</u>	<u>\$ 4,385,382</u>	<u>\$ 4,185,536</u>
Additions	3,894,920	4,486,153	16,964	8,398,037	4,531,362
Reductions	<u>3,738,753</u>	<u>3,264,226</u>	<u>16,725</u>	<u>7,019,704</u>	<u>4,331,516</u>
Due to litigants and others, end of year	<u>\$ 2,813,742</u>	<u>\$ 2,949,734</u>	<u>\$ 239</u>	<u>\$ 5,763,715</u>	<u>\$ 4,385,382</u>

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Chris Rainey, CPA
Conrad O. Chapman, CPA
P. Troy Courville, CPA

Penny Angelle Scruggins, CPA
Mary T. Thibodeaux, CPA
Gerald A. Thibodeaux, Jr., CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA

234 Rue Beauregard
Lafayette, LA 70508
Phone (318) 232-4141
Fax (318) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (318) 332-4020
Fax (318) 332-2867

133 East Waddell
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (504) 384-2020
Fax (504) 384-3020

408 W. Cotton Street
Ville Platte, LA 70586
Phone (318) 363-2792
Fax (318) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (318) 639-4737
Fax (318) 639-4568

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 Ann Ardoin
Lafayette Parish Clerk of Court
Lafayette, Louisiana

We have audited the general purpose financial statements of the Lafayette Parish Clerk of Court, a component unit of the Lafayette Parish Government, as of and for the year ended June 30, 1999, and have issued our report thereon dated September 8, 1999. 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 Lafayette 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 and regulations, 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 one instance of noncompliance that is required to be reported under Government Auditing Standards. The finding is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan at Item 99-1 (C).

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Lafayette 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

We did note other matters involving the internal control over financial reporting that we have reported to the Lafayette Parish Clerk of Court in a separate letter dated September 8, 1999.

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

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

Lafayette, Louisiana
September 8, 1999

LAFAYETTE PARISH CLERK OF COURT

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 1999

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
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CURRENT YEAR (6/30/99) --

Compliance:

99-1 (C)	1998	The Lafayette Parish Clerk of Court did not comply with Louisiana State Constitution Article 14 when public funds were expended for private purposes.	Partial	Procedures have been implemented to ensure that all expenditures of the Clerk of Court are for public purposes.	Ann Ardoin, Clerk of Court	12/31/99
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Internal Control:

There were no internal control findings at 6/30/99.

Management Letter:

99-2 (ML) Item 1	1999	All fees received to date from the State of Louisiana for the non-support department should be disbursed immediately to the proper parties. Also, the fees should be disbursed timely as received by the State.	No	The Clerk will ensure that the fees will be timely and properly disbursed when they are received by the State.	Ann Ardoin Clerk of Court	Immediately
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LAFAYETTE PARISH CLERK OF COURT

Summary Schedule of Current and Prior Year Audit Findings (Continued)
and Corrective Action Plan
Year Ended June 30, 1999

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
CURRENT YEAR (6/30/98) (Continued)						
99-3 (ML) Item 2	1998	Clerk employees traveling out-of-town for seminars were paid the prevailing amount of an airline ticket on the date of travel, without regard to the actual amount paid by the employee.	No	The Clerk is in the process of reviewing its verbal travel, seminar and convention expense policy. Consideration will be given to auditor recommendations regarding this matter. The policy will be modified and reduced to writing during fiscal year ended 6/30/00.	Ann Ardoin Clerk of Court	9/30/99

PRIOR YEAR (6/30/98)

Internal Control :

There were no internal control findings at 6/30/98.

Management letter :

98-2 (ML) Item 1	1997	The Group Self Insurance Fund experienced an operating loss of \$73,356. The fund should be able to operate without transfers from the General Fund.	Yes	The Group Self-Insurance Fund generated a net profit during the fiscal year ended June 30, 1999.	Ann Ardoin, Clerk of Court	N/A
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LAFAYETTE PARISH CLERK OF COURT

Summary Schedule of Current and Prior Year Audit Findings (Continued)
and Corrective Action Plan
Year Ended June 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
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PRIOR YEAR (6/30/98) (Continued)

Management Letter:

98-4 (ML) Item 3	1998	Daily expense allowances for Clerk employees attending seminars were established without regard to guidelines for such allowances.	Yes	Per diem rates have been established by the clerk.	Ann Ardoin, Clerk of Court	N/A
98-5 (ML) Item 4	1998	The Clerk does not have a written policy for travel, seminar and convention expenses incurred by employees	Yes	A written policy has been established.	Ann Ardoin, Clerk of Court	N/A

OTHER SUPPLEMENTARY INFORMATION

LAFAYETTE PARISH CLERK OF COURT
Lafayette, Louisiana

Combined Schedule of Interest-Bearing Deposits - All Funds
June 30, 1999

	<u>Financial Institution</u>	<u>Interest Rate</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Amount</u>
General Fund -					
Certificate of deposit	B	4.20%	10/04/99	180 days	\$ 100,000
Certificate of deposit	B	4.82%	11/19/99	180 days	100,000
Certificate of deposit	B	4.74%	11/11/99	180 days	100,000
Certificate of deposit	B	4.09%	07/21/99	60 days	500,000
Certificate of deposit	B	4.97%	12/07/99	180 days	946,902
Interest-bearing deposits	B	variable	N/A	N/A	629,499
Interest-bearing deposits	B	variable	N/A	N/A	<u>178,995</u>
Total General Fund					<u>2,555,396</u>
Group Self-Insurance Fund -					
Interest-bearing deposits	B	variable	N/A	N/A	<u>274,043</u>
Advance Deposit Fund -					
Certificate of deposit	B	4.54%	07/23/99	180 days	500,000
Certificate of deposit	B	4.66%	09/24/99	180 days	500,000
Certificate of deposit	B	4.60%	10/01/99	180 days	500,000
Certificate of deposit	B	4.74%	11/11/99	180 days	500,000
Interest-bearing deposits	B	variable	N/A	N/A	<u>813,742</u>
Total Advance Deposit Fund					<u>2,813,742</u>
Registry of the Court Fund -					
Interest-bearing deposits	B	variable	N/A	N/A	2,944,789
Interest-bearing deposits	B	variable	N/A	N/A	<u>1,460</u>
Total Registry of the Court Fund					<u>2,946,249</u>
Total - all funds					<u>\$ 8,589,430</u>

Financial Institution:

(B) Bank One