

ST. MARTIN PARISH CLERK OF COURT
NOV 03 1999

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

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

Release Date NOV 03 1999

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
 GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account group	4
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual - Governmental fund type - General Fund	5
Notes to financial statements	6-12
 SUPPLEMENTAL INFORMATION	
Impact of Year 2000 on computer programs (unaudited)	14
 SCHEDULES 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>	24-25
Schedule of Prior and Current Audit Findings and Management's Corrective Action Plan.	26-27

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INDEPENDENT AUDITORS' 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, 1999, 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. 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. 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, 1999, 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 28, 1999 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, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The year 2000 supplementary information on page 14 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that St. Martin 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 other supplementary information (pp. 15-27) is presented for purposes of additional analysis. 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.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Breaux Bridge, Louisiana
September 28, 1999

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

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

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1999

	Account Group			Totals	
	Governmental	Fiduciary	General	(Memorandum Only)	
	Fund Type	Fund Type	Fixed	1999	1998
	General	Agency	Assets		
ASSETS AND OTHER DEBITS					
Cash	\$ 126,032	\$ 100,113	\$ -	\$ 226,145	\$ 152,357
Interest-bearing deposits	182,119	1,269,054	-	1,451,173	2,053,428
Receivables:					
Accounts receivable	25,074	-	-	25,074	31,124
Accrued interest	2,785	11,760	-	14,545	6,201
Due from others	3,225	-	-	3,225	-
Due from other governments	12,394	-	-	12,394	17,322
Equipment	-	-	126,213	126,213	106,325
Total assets and other debits	\$ 351,629	\$ 1,380,927	\$ 126,213	\$ 1,858,769	\$ 2,366,757
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 16,284	\$ -	\$ -	\$ 16,284	\$ 8,405
Unsettled Deposits	-	1,050,066	-	1,050,066	1,766,772
Due to litigants	-	330,861	-	330,861	263,895
Total liabilities	16,284	1,380,927	-	1,397,211	2,039,072
Fund equity:					
Investment in general fixed assets	-	-	126,213	126,213	106,325
Fund balance -					
Unreserved and undesignated	335,345	-	-	335,345	221,360
Total fund equity	335,345	-	126,213	461,558	327,685
Total liabilities and fund equity	\$ 351,629	\$ 1,380,927	\$ 126,213	\$ 1,858,769	\$ 2,366,757

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 (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:				
Intergovernmental revenues	\$ -	\$ 12,394	\$ 12,394	\$ -
Licenses and permits	5,800	6,075	275	6,195
Fees, charges, and commissions for services -				
Court costs, fees, and charges	130,785	178,871	48,086	188,989
Fees for recording legal documents	1,005,470	920,078	(85,392)	791,865
Fees for certified copies	26,500	65,124	38,624	64,480
Use of money and property - interest earnings	13,440	15,649	2,209	8,285
Total revenues	<u>1,181,995</u>	<u>1,198,191</u>	<u>16,196</u>	<u>1,059,814</u>
Expenditures:				
Current -				
Personal services and related benefits	755,120	752,885	2,235	709,043
Operating services	273,651	261,284	12,367	241,108
Materials and supplies	56,084	49,533	6,551	35,828
Capital outlay	-	20,504	(20,504)	7,366
Total expenditures	<u>1,084,855</u>	<u>1,084,206</u>	<u>649</u>	<u>993,345</u>
Excess of revenues over expenditures	97,140	113,985	16,845	66,469
Fund balance, beginning of year	<u>221,360</u>	<u>221,360</u>	<u>-</u>	<u>154,891</u>
Fund balance, end of year	<u>\$ 318,500</u>	<u>\$ 335,345</u>	<u>\$ 16,845</u>	<u>\$ 221,360</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH CLERK OF COURT
St. Martinville, 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 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, 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, accounts groups, activities, et cetera, that are controlled by the Clerk of Court as an independently elected parish official.

As an independently elected official, the Clerk of Court is responsible for the operations of his office, which include the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Clerk's office that are paid or provided by the Parish Government as required by Louisiana law, the Clerk of Court is financially independent. In addition, at the expiration of the Clerk of Court's term of office, the Clerk is required to remit to the Parish Government any balance in the Clerk's 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.

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:

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

Notes to Financial Statements (continued)

Governmental Fund -

General Fund

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

Fiduciary Funds -

Agency Funds

The Advance 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.

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 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:

Revenues

Recordings, cancellations, mortgage certificates, certified copies, police jury fees, UCC fees, qualifying fees, court attendance, 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.

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

Notes to Financial Statements (continued)

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.

G. Bad Debts

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 1999.

H. Vacation and Sick Leave

Employees of the Clerk of Court's office earn 10 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 converted to sick leave at year end. Sick leave may be accumulated but is not paid upon termination. At June 30, 1999, the Clerk of Court has no accumulated leave benefits required to be reported in accordance with GASB Statement No. 16, "Accounting for Compensated Absences."

I. 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.

J. Total Columns on Combined Balance Sheets - Overview

Total columns on the Combined Balance Sheets - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

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

Notes to Financial Statements (continued)

K. Prior Year Reclassification

Certain previously reported amounts have been reclassified to enhance comparability with 1999 report classifications.

(2) 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, 1999, the Clerk of Court has cash and interest-bearing (book balances) totaling \$1,677,318 as follows:

Demand deposits	\$ 374,548
Time deposits	<u>1,302,770</u>
Total	<u>\$1,677,318</u> =====

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

Bank balances	\$1,725,721 =====
Federal deposit insurance	\$ 500,000
Pledged securities (category 3)	<u>1,225,721</u>
Total	<u>\$1,725,721</u> =====

Pledged securities in Category 3 includes 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.

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

Notes to Financial Statements (continued)

(3) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Furniture, Fixtures and Equipment</u>
Balance, June 30, 1998	\$106,325
Additions	24,931
Deletions	<u>(5,043)</u>
Balance, June 30, 1999	<u>\$126,213</u>

(4) 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 11:1501 - 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 St Martin Clerk of Court is required to contribute at an actuarially determined rate. 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, 1999, 1998 and 1997 were \$57,283, \$52,615 and \$52,316 respectively.

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

Notes to Financial Statements (continued)

(5) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits for the year ended June 30, 1999 follows:

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Total</u>
Balance, June 30, 1998	\$ 263,895	\$1,766,772	\$ 2,030,667
Additions	1,004,763	205,356	1,210,119
Deletions	<u>(937,797)</u>	<u>(922,062)</u>	<u>(1,859,859)</u>
Balance, June 30, 1999	<u>\$ 330,861</u>	<u>\$1,050,066</u>	<u>\$1,380,927</u>

(6) Operating Leases

The clerk had the following outstanding lease agreements at June 30, 1999:

<u>Description</u>	<u>Term</u>	<u>Expiration Date</u>	<u>Monthly Lease Amount</u>
Computer equipment	4 Years	11/01	\$3,377
Vehicle	2 Years	10/00	565
Xerox machine	3 Years	4/00	99
Xerox machine	3.5 Years	3/00	359
Xerox machine	3.5 Years	2/00	585

The minimum future payments for these arrangements are as follows:

2000	\$ 56,363
2001	<u>16,135</u>
Total	<u>\$72,498</u>

(7) Litigation and Claims

There is no litigation pending against the St. Martin Parish Clerk of Court's office at June 30, 1999.

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

Notes to Financial Statements (continued)

(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. Those risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the current fiscal year.

SUPPLEMENTAL INFORMATION

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

Year 2000 Issue
Year Ended June 30, 1999

Impact of Year 2000 on Computer Programs (Unaudited)

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 and that are necessary to conducting Clerk operations and have identified such systems as being **financial reporting and payroll**.

- **The financial reporting and payroll systems have been assessed, remediated, and tested and validated.**

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.

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

Comparative Balance Sheet
June 30, 1999 and 1998

	1999	1998
ASSETS		
Cash	\$ 126,032	\$ 118,625
Interest-bearing deposits	182,119	61,656
Receivables:		
Accounts receivable	25,074	31,124
Accrued interest	2,785	1,038
Due from others	3,225	-
Due from other governments	12,394	17,322
Total assets	\$ 351,629	\$ 229,765
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 16,284	\$ 8,405
Fund balance:		
Unreserved and undesignated	335,345	221,360
Total liabilities and fund balance	\$ 351,629	\$ 229,765

ST. MARTIN PARISH CLERK OF COURT
St. Martinville, 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		
Revenues:				
Intergovernmental revenues - Federal grant	\$ -	\$ 12,394	\$ 12,394	\$ -
Licenses and permits - Marriage licenses	<u>5,800</u>	<u>6,075</u>	<u>-</u>	<u>6,195</u>
Court costs, fees, and charges -				
Court attendance	-	1,152	1,152	3,160
Criminal costs	68,010	65,216	(2,794)	82,361
Qualifying fees	14,490	13,284	(1,206)	5,263
Police jury fees	16,880	40,406	23,526	39,629
UCC fees	19,430	46,838	27,408	46,903
Other	<u>11,975</u>	<u>11,975</u>	<u>-</u>	<u>11,673</u>
Total court costs, fees and charges	<u>130,785</u>	<u>178,871</u>	<u>48,086</u>	<u>188,989</u>
Fees for recording legal documents -				
Recordings	408,570	285,521	(123,049)	276,311
Suits and successions	579,600	592,802	13,202	482,739
Cancellations	7,950	19,669	11,719	12,814
Mortgage certificates	<u>9,350</u>	<u>22,086</u>	<u>12,736</u>	<u>20,001</u>
Total fees for recording legal documents	<u>1,005,470</u>	<u>920,078</u>	<u>(85,392)</u>	<u>791,865</u>
Fees for certified copies - Certified copies	<u>26,500</u>	<u>65,124</u>	<u>38,624</u>	<u>64,480</u>
Use of money and property - Interest earned	<u>13,440</u>	<u>15,649</u>	<u>2,209</u>	<u>8,285</u>
Total revenues	<u>\$ 1,181,995</u>	<u>\$ 1,198,191</u>	<u>\$ 16,196</u>	<u>\$ 1,059,814</u>

ST. MARTIN PARISH CLERK OF COURT
St. Martinville, 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		
Current:				
Personal services and related benefits -				
Salaries:				
Clerk	\$ 53,500	\$ 53,500	\$ -	\$ 53,500
Deputy clerks	522,220	512,193	10,027	456,402
Other	-	9,520	(9,520)	11,791
Allowance	6,520	6,520	-	6,482
Clerk supplemental	11,850	11,850	-	11,325
Group insurance	103,810	102,019	1,791	116,928
Pension	57,220	57,283	(63)	52,615
Total personal services and related benefits	<u>755,120</u>	<u>752,885</u>	<u>2,235</u>	<u>709,043</u>
Operating services:				
Professional fees	133,830	112,770	21,060	108,845
Insurance	12,113	11,104	1,009	10,078
Election expense allowance	2,540	2,501	39	2,100
Postage	17,200	17,032	168	14,373
Marriage License	5,498	6,211	(713)	1,451
Telephone	12,200	13,061	(861)	11,508
Ucc Fees	8,590	9,396	(806)	10,253
Travel	9,130	13,116	(3,986)	7,811
Filing fees	13,020	11,912	1,108	11,939
Repairs and maintenance	25,640	25,614	26	24,774
Refunds - Fees	2,300	158	2,142	2,856
Police jury fees	31,590	38,409	(6,819)	35,120
Total operating services	<u>273,651</u>	<u>261,284</u>	<u>12,367</u>	<u>241,108</u>
Materials and supplies:				
Office supplies and expense	43,078	36,458	6,620	28,725
Auto maintenance	9,600	9,572	28	4,674
Dues and subscriptions	3,406	3,503	(97)	2,429
Total materials and supplies	<u>56,084</u>	<u>49,533</u>	<u>6,551</u>	<u>35,828</u>
Capital outlay - Office	-	20,504	(20,504)	7,366
Total expenditures	<u>\$ 1,084,855</u>	<u>\$ 1,084,206</u>	<u>\$ 649</u>	<u>\$ 993,345</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

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

Registry of Court Fund - The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, 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.

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

Combining Balance Sheet
June 30, 1999
With Comparative Totals for June 30, 1998

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Totals</u>	
			1999	1998
ASSETS				
Cash	\$ 100,113	\$ -	\$ 100,113	\$ 33,732
Interest-bearing deposits	225,000	1,044,054	1,269,054	1,991,772
Accrued interest receivable	<u>5,748</u>	<u>6,012</u>	<u>11,760</u>	<u>5,163</u>
Total assets	<u>\$ 330,861</u>	<u>\$ 1,050,066</u>	<u>\$ 1,380,927</u>	<u>\$ 2,030,667</u>
LIABILITIES				
Due to litigants	\$ 330,861	\$ -	\$ 330,861	\$ 263,895
Unsettled Deposits	<u>-</u>	<u>1,050,066</u>	<u>1,050,066</u>	<u>1,766,772</u>
Total liabilities	<u>\$ 330,861</u>	<u>\$ 1,050,066</u>	<u>\$ 1,380,927</u>	<u>\$ 2,030,667</u>

ST. MARTIN PARISH CLERK OF COURT
St. Martinville, 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

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Totals</u>	
			1999	1998
Balance, beginning of year	\$ 263,895	\$ 1,766,772	\$ 2,030,667	\$ 1,905,769
Additions:				
Suits and successions	1,000,233	-	1,000,233	792,468
Judgements	-	188,135	188,135	1,408,742
Interest	4,530	17,221	21,751	55,595
Total additions	<u>1,004,763</u>	<u>205,356</u>	<u>1,210,119</u>	<u>2,256,805</u>
Total	<u>1,268,658</u>	<u>1,972,128</u>	<u>3,240,786</u>	<u>4,162,574</u>
Reductions:				
Clerk's costs (transferred to General Fund)	592,003	-	592,003	482,679
Refunds to litigants	140,573	922,062	1,062,635	1,469,611
Other	86,364	-	86,364	76,400
Sheriff fees	118,857	-	118,857	103,217
Total reductions	<u>937,797</u>	<u>922,062</u>	<u>1,859,859</u>	<u>2,131,907</u>
Balance, end of year	<u>\$ 330,861</u>	<u>\$ 1,050,066</u>	<u>\$ 1,380,927</u>	<u>\$ 2,030,667</u>

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

The Honorable Allen 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, 1999, and have issued our report thereon dated September 28, 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 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 and management's corrective action plan as item 99-1.

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 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 99-1 in the schedule of prior and current audit findings and management's corrective action plan is a material weakness.

This report is intended solely for the information and use of management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Breaux Bridge, Louisiana
September 28, 1999

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

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

I. Prior Year Findings:

Compliance

There are no findings required to be reported under the above.

Internal Control Over Financial Reporting

Item 98-1 - 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.

Status:

Unresolved. See item 99-1.

Management Letter Items

There were no management letter items at June 30, 1998.

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

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

II. Current Year Findings and Management's Corrective Action Plan:

Compliance

There were no compliance findings at June 30, 1999.

Internal Control Over Financial Reporting

99-1 Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Clerk of Court did not have adequate segregation of functions within the accounting system.

Management's Corrective Action Plan:

Management has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.

Management Letter Items

There are no management letter items at June 30, 1999.