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ST. JAMES PARISH CLERK OF COURT
Convent, 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 DEC 22 1999

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INDEPENDENT AUDITORS' REPORT

The Honorable Edmond E. Kinler, Jr.
St. James Parish Clerk of Court
Convent, Louisiana

We have audited the accompanying general purpose financial statements of the St. James Parish Clerk of Court, a component unit of the St. James Parish Government, as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. James Parish Clerk of Court. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the St. James Parish Clerk of Court, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. James Parish Clerk of Court, as of June 30, 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 our report dated September 16, 1999 on our consideration of the St. James Parish Clerk of Court's internal control over financial reporting and its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as "Supplemental Information" on pages 13-26 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. James Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The year 2000 supplemental information on page 14 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 St. James 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.

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

Lafayette, Louisiana
September 16, 1999

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

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

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

	Governmental Fund Type General	Fiduciary Fund Type Agency	Account Group General Fixed Assets	Totals (Memorandum Only)	
				1999	1998
ASSETS					
Cash	\$ 42,446	\$ 63,779	\$ -	\$106,225	\$151,964
Interest-bearing deposits	180,000	363,081	-	543,081	535,112
Receivables:					
Accounts receivable	8,602	-	-	8,602	16,736
Due from other governmental agencies	7,550	-	-	7,550	5,500
Due from other funds	-	150	-	150	150
Accrued interest	4,391	-	-	4,391	4,157
Prepaid expenses	3,780	-	-	3,780	3,780
Equipment	-	-	61,171	61,171	59,378
Total assets	\$246,769	\$427,010	\$61,171	\$734,950	\$776,777
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 3,052	\$ -	\$ -	\$ 3,052	\$ 3,037
Due to St. James Parish Council	-	3,704	-	3,704	5,000
Due to litigants	-	423,156	-	423,156	464,803
Due to other funds	-	150	-	150	150
Total liabilities	3,052	427,010	-	430,062	472,990
Fund equity:					
Investment in general fixed assets	-	-	61,171	61,171	59,378
Reserved for prepaid expenses	3,780	-	-	3,780	3,780
Fund balance -					
Unreserved and undesignated	239,937	-	-	239,937	240,629
Total fund equity	243,717	-	61,171	304,888	303,787
Total liabilities and fund equity	\$246,769	\$427,010	\$61,171	\$734,950	\$776,777

The accompanying notes are an integral part of this statement.

ST. JAMES PARISH CLERK OF COURT
Convent, 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	\$ 4,700	\$ 4,125	\$ (575)	\$ 3,600
Fees, charges, and commissions for services -				
Court costs, fees, and charges	50,514	53,143	2,629	58,168
Fees for recording legal documents	386,900	335,087	(51,813)	372,727
Fees for certified copies	36,500	31,339	(5,161)	55,602
Use of money and property -				
Interest earnings	18,000	15,490	(2,510)	12,660
Total revenues	<u>496,614</u>	<u>439,184</u>	<u>(57,430)</u>	<u>502,757</u>
Expenditures:				
Current -				
Personal services and related benefits	353,633	354,277	(644)	342,760
Operating services	31,838	31,043	795	24,592
Materials and supplies	54,350	52,763	1,587	50,845
Capital outlay	1,600	1,793	(193)	12,384
Total expenditures	<u>441,421</u>	<u>439,876</u>	<u>1,545</u>	<u>430,581</u>
Excess (deficiency) of revenues over expenditures	55,193	(692)	(55,885)	72,176
Fund balance, beginning of year	<u>244,409</u>	<u>244,409</u>	-	<u>172,233</u>
Fund balance, end of year	<u><u>\$299,602</u></u>	<u><u>\$243,717</u></u>	<u><u>\$ (55,885)</u></u>	<u><u>\$244,409</u></u>

The accompanying notes are an integral part of this statement.

ST. JAMES PARISH CLERK OF COURT
Convent, 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. James 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. The St. James Parish Government (Parish Government) has determined that the Clerk of Court is a component unit of the Parish Government utilizing criteria established by Government Accounting Standards Board (GASB) Statement No. 14. The Parish Government concluded that the Clerk of Court is fiscally dependent on the Parish since the Clerk of Court's office is located in the St. James Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Government and in addition, the Parish Government also pays some of the Clerk of Court's operating expenditures.

B. Fund Accounting

The accounts of the Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise 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 and account group presented in the financial statements are described as follows:

ST. JAMES PARISH CLERK OF COURT
Convent, 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 Deposits, Registry of Court, and Jury Agency Funds are used to account for assets held by the Clerk as an agent for individuals, etc. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Group -

General Fixed Assets Account Group

This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes. It is concerned only with the measurement of financial position, not with the measurement of results of operations.

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, court attendance, suits and successions, interest earned on interest-bearing deposits, and criminal costs are recorded in the year in which they are earned.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Financial Statements (Continued)

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt (capitalized leases), which is recognized when due.

D. Budgetary Accounting

A budget for the General Fund is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or as amended by the Clerk of Court. All budgetary appropriations lapse at the end of each fiscal year.

E. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. Estimated amounts are immaterial in relation to total fixed assets.

F. Interest-Bearing Deposits

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

G. Bad 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.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Financial Statements (Continued)

H. Vacation and Sick Leave

Employees of the Clerk of Court's office earn 12 days of vacation and 12 days of sick leave each year. Vacation leave and sick leave must be used in the year earned. 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.

(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 \$649,306 as follows:

Demand deposits	\$ 106,225
Time deposits	<u>543,081</u>
Total	<u>\$ 649,306</u>

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the 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	\$ <u>709,671</u>
Federal deposit insurance	\$ 364,232
Pledged securities (category 3)	<u>345,439</u>
 Total	 \$ <u>709,671</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) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Furniture, Fixtures and Equipment</u>	<u>Automobile</u>	<u>Total</u>
Balance, June 30, 1998	\$43,441	\$15,937	\$59,378
Additions	1,793	-	1,793
Deletions	-	-	-
Balance, June 30, 1999	<u>\$45,234</u>	<u>\$15,937</u>	<u>\$61,171</u>

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Financial Statements (Continued)

(4) Pension Plan

Plan Description. The St. James Parish Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (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. James Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5% of annual covered payroll. The contribution requirements of plan members and the St. James Parish Clerk of Court are established and may be amended by the Clerk of Court Retirement and Relief Fund. The St. James Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 1999, 1998, and 1997 were \$28,332, \$27,163 and \$24,861, respectively.

(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 I</u>	<u>Advance Deposit II</u>	<u>Registry of Court</u>	<u>Jury Fund</u>	<u>Total</u>
Balance, 06/30/98	\$ 11,107	\$ 252,472	\$ 201,374	\$ 5,000	\$ 469,953
Additions	3,730	348,525	966,753	12,906	1,331,914
Deletions	<u>(11,220)</u>	<u>(352,351)</u>	<u>(997,084)</u>	<u>(14,202)</u>	<u>(1,374,857)</u>
Balance, 06/30/99	<u>\$ 3,617</u>	<u>\$ 248,646</u>	<u>\$ 171,043</u>	<u>\$ 3,704</u>	<u>\$ 427,010</u>

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Financial Statements (Continued)

(6) Leases

Operating -

The Clerk of Court entered into an annual rental agreement with Xerox for two copiers for fiscal year ended June 30, 1999. Rental payments totaling \$17,224 are included in the General Fund's materials and supplies expenditures.

(7) 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.

(8) Litigation and Claims

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

(9) Expenditures of the Clerk of Court Paid by the Parish Government

The Clerk's office is located in the St. James Parish Courthouse. The St. James Parish Government pays the upkeep and maintenance of the courthouse. In addition, the Parish Government also pays some of the Clerk's operating expenditures. These expenditures are not reflected in the accompanying financial statements.

SUPPLEMENTAL INFORMATION

ST. JAMES PARISH CLERK OF COURT
Convent, 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 mainframe and personal computers used for financial reporting purposes.

- The St. James 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.

ST. JAMES PARISH CLERK OF COURT

Convent, Louisiana
General Fund

Comparative Balance Sheet
June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash	\$ 42,446	\$ 77,273
Interest-bearing deposits	180,000	140,000
Receivables:		
Accounts receivable	8,602	16,736
Due from other governmental agencies	7,550	5,500
Accrued interest	4,391	4,157
Prepaid expenses	<u>3,780</u>	<u>3,780</u>
 Total assets	 <u>\$246,769</u>	 <u>\$247,446</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	<u>\$ 3,052</u>	<u>\$ 3,037</u>
Fund balance:		
Reserved for prepaid expenses	3,780	3,780
Unreserved and undesignated	<u>239,937</u>	<u>240,629</u>
Total fund balance	<u>243,717</u>	<u>244,409</u>
 Total liabilities and fund balance	 <u>\$246,769</u>	 <u>\$247,446</u>

ST. JAMES PARISH CLERK OF COURT

Convent, 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:				
Licenses and permits -				
Marriage licenses	<u>\$ 4,700</u>	<u>\$ 4,125</u>	<u>\$ (575)</u>	<u>\$ 3,600</u>
Court costs, fees, and charges -				
Court attendance	5,000	5,640	640	8,480
Criminal costs	22,000	25,425	3,425	30,142
Qualifying fees	514	514	-	60
Other	<u>23,000</u>	<u>21,564</u>	<u>(1,436)</u>	<u>19,486</u>
Total court costs, fees and charges	<u>50,514</u>	<u>53,143</u>	<u>2,629</u>	<u>58,168</u>
Fees for recording legal documents -				
Recordings	135,300	113,051	(22,249)	124,199
Suits and successions	230,000	203,928	(26,072)	229,958
Cancellations	9,600	8,383	(1,217)	8,573
Mortgage certificates	<u>12,000</u>	<u>9,725</u>	<u>(2,275)</u>	<u>9,997</u>
Total fees for recording legal documents	<u>386,900</u>	<u>335,087</u>	<u>(51,813)</u>	<u>372,727</u>
Fees for certified copies -				
Certified copies	<u>36,500</u>	<u>31,339</u>	<u>(5,161)</u>	<u>55,602</u>
Use of money and property -				
Interest earned	<u>18,000</u>	<u>15,490</u>	<u>(2,510)</u>	<u>12,660</u>
Total revenues	<u>\$496,614</u>	<u>\$439,184</u>	<u>\$ (57,430)</u>	<u>\$502,757</u>

ST. JAMES PARISH CLERK OF COURT

Convent, 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	\$ 65,350	\$ 65,350	\$ -	\$ 64,825
Deputy clerks	218,000	217,975	25	206,880
Allowance	6,535	6,535	-	6,482
Clerk supplemental	5,700	6,232	(532)	5,787
Group insurance	27,988	28,145	(157)	30,024
Pension	28,350	28,332	18	27,163
Medicare tax	1,710	1,708	2	1,599
Total personal services and related benefits	<u>353,633</u>	<u>354,277</u>	<u>(644)</u>	<u>342,760</u>
Operating services -				
Professional fees	9,204	8,449	755	6,811
Insurance	2,617	2,617	-	2,938
Election expense allowance	2,279	2,279	-	2,439
Cott index	10,000	9,640	360	2,868
Postage	6,000	5,703	297	8,111
Uniforms	338	338	-	-
Microfilm	1,400	1,309	91	951
Bad debts	-	708	(708)	474
Total operating services	<u>31,838</u>	<u>31,043</u>	<u>795</u>	<u>24,592</u>
Materials and supplies -				
Office supplies and expense	51,150	49,726	1,424	48,113
Automobile supplies and maintenance	1,000	881	119	1,045
Dues and subscriptions	2,200	2,156	44	1,687
Total materials and supplies	<u>54,350</u>	<u>52,763</u>	<u>1,587</u>	<u>50,845</u>
Capital outlay:				
Office equipment	1,600	1,793	(193)	4,897
Renovations	-	-	-	7,487
Total capital outlay	<u>1,600</u>	<u>1,793</u>	<u>(193)</u>	<u>12,384</u>
Total expenditures	<u>\$441,421</u>	<u>\$439,876</u>	<u>\$ 1,545</u>	<u>\$ 430,581</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

Advance Deposit Fund I -

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 older in nature and not computerized. The advances are refundable to the litigants after all costs have been paid.

Advance Deposit Fund II -

This Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, 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.

Jury Fund -

Act 632 of the State Legislature for the year 1979, authorized payment to Jurors who report for Jury Duty. This account is to pay Jurors who report for Petit and Civil Jury. The monies are collected from the St. James Parish Government or the Advance Deposit Accounts.

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

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

	<u>Advance Deposit I</u>	<u>Advance Deposit II</u>	<u>Registry of Court</u>	<u>Jury Fund</u>	<u>Totals</u>	
					1999	1998
ASSETS						
Cash	\$3,617	\$ 48,496	\$ 7,962	\$3,704	\$ 63,779	\$ 74,691
Interest-bearing deposits	-	200,000	163,081	-	363,081	395,112
Due from Advance Deposit I	-	150	-	-	150	150
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$3,617</u>	<u>\$248,646</u>	<u>\$171,043</u>	<u>\$3,704</u>	<u>\$427,010</u>	<u>\$469,953</u>
LIABILITIES						
Due to Advance Deposit II	\$ 150	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00
Due to St. James Parish Council	-	-	-	3,704	3,704	5,000
Due to litigants	<u>3,467</u>	<u>248,646</u>	<u>171,043</u>	<u>-</u>	<u>423,156</u>	<u>464,803</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$3,617</u>	<u>\$248,646</u>	<u>\$171,043</u>	<u>\$3,704</u>	<u>\$427,010</u>	<u>\$469,953</u>

ST. JAMES PARISH CLERK OF COURT
Convent, 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 I	Advance Deposit II	Registry of Court	Jury Fund	Totals	
					1999	1998
ASSETS						
Cash, beginning of year	\$11,107	\$ 52,322	\$ 6,262	\$5,000	\$ 74,691	\$ 102,587
Interest-bearing deposits, beginning of year	-	200,000	195,112	-	395,112	366,650
Due from other funds, beginning of year	-	150	-	-	150	150
Total assets, beginning of year	<u>11,107</u>	<u>252,472</u>	<u>201,374</u>	<u>5,000</u>	<u>469,953</u>	<u>469,387</u>
Additions:						
Suits and successions	3,730	348,525	-	-	352,255	402,894
Parish	-	-	-	12,906	12,906	6,714
Deposits per court order	-	-	957,536	-	957,536	32,013
Interest	-	-	9,217	-	9,217	5,107
Total additions	<u>3,730</u>	<u>348,525</u>	<u>966,753</u>	<u>12,906</u>	<u>1,331,914</u>	<u>446,728</u>
Total	<u>14,837</u>	<u>600,997</u>	<u>1,168,127</u>	<u>17,906</u>	<u>1,801,867</u>	<u>916,115</u>
Reductions:						
Clerk's costs (transferred to General Fund)	7,600	194,977	-	-	202,577	229,585
Refunds to litigants	2,021	91,237	997,084	-	1,090,342	127,282
Other*	1,000	-	-	14,202	15,202	12,958
Sheriff fees	599	51,173	-	-	51,772	62,077
Secretary of State	-	4,125	-	-	4,125	2,600
Judge's supplemental compensation fund	-	10,839	-	-	10,839	11,660
Total reductions	<u>11,220</u>	<u>352,351</u>	<u>997,084</u>	<u>14,202</u>	<u>1,374,857</u>	<u>446,162</u>
Cash, end of year	3,617	48,496	7,962	3,704	63,779	74,691
Interest-bearing deposits, end of year	-	200,000	163,081	-	363,081	395,112
Due from other funds, end of year	-	150	-	-	150	150
Total assets, end of year	<u>\$ 3,617</u>	<u>\$ 248,646</u>	<u>\$ 171,043</u>	<u>\$ 3,704</u>	<u>\$ 427,010</u>	<u>\$ 469,953</u>
LIABILITIES						
Due to litigants and other funds, beginning of year	\$11,107	\$252,472	\$ 201,374	\$5,000	\$ 469,953	\$ 469,387
Additions	3,730	348,525	966,753	12,906	1,331,914	446,728
Reductions	<u>11,220</u>	<u>352,351</u>	<u>997,084</u>	<u>14,202</u>	<u>1,374,857</u>	<u>446,162</u>
Due to litigants and other funds, end of year	<u>\$ 3,617</u>	<u>\$ 248,646</u>	<u>\$ 171,043</u>	<u>\$ 3,704</u>	<u>\$ 427,010</u>	<u>\$ 469,953</u>

*Other - Witness fees, jury fees, jury commissioners, and court reporter fees.

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

The Honorable Edmond E. Kinler, Jr.
St. James Parish Clerk of Court
Convent, Louisiana

We have audited the general purpose financial statements of the St. James Parish Clerk of Court as of and for the year ended June 30, 1999, and have issued our report thereon dated September 16, 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. James Parish Clerk of Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, 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 one instance of noncompliance that is required to be reported under Government Auditing Standards. The finding is described in the accompanying 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 St. James Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and 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. James Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. This reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan at Item 99-2 (IC).

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. 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 described in the accompanying schedule of current and prior year audit findings and corrective action plan at Item 99-2 (IC) is a material weakness.

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

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

Lafayette, Louisiana
September 16, 1999

ST. JAMES PARISH CLERK OF COURT

Summary Schedule of Current and Prior Year Audit Findings
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
CURRENT YEAR (6/30/99)						
Compliance:						
99-1 (C)	1999	The Clerk was in noncompliance with LRS 39:1310 of the Local Government Budget Act when total revenues were not within 5% of budgeted revenues.	No	The Clerk will closely monitor revenues and expenditures as necessary in order to comply with the Local Government Budget Act.	Edmond Kinler, Jr., Clerk of Court	6/30/00
Internal Control:						
99-2 (IC)	Unknown	The Clerk did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Edmond Kinler, Jr., Clerk of Court	N/A