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**ST. JAMES PARISH CLERK OF COURT**  
 Clarendon, Louisiana

Financial Report

Year Ended June 30, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 SEP 15 1987 4

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**ROLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT**

The Honorable Edward B. Stiner, Jr.  
St. James Parish Clerk of Court  
Covington, Louisiana

We have audited the accompanying general purpose financial statements of the St. James Parish Clerk of Court, a component unit of the St. James Parish Government, as of and for the year ended June 30, 1997, 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 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, 1997, 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 reports dated September 18, 1997 on our consideration of the St. James Parish Clerk of Court's internal control structure and on its compliance with laws and regulations.

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

ROLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

the St. James Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements.

*Kohler, Champagne, Mason & Quibny, L.L.C.*  
Certified Public Accountants

Lafayette, Louisiana  
September 18, 2007

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

11. Assets (Balance Sheet or Cash  
 Statement, Indicators)

Combined Balance Sheet - all, have, types and amounts listed  
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	Commercial Bank	Industrial Bank	Insurance Company	Trust Company	Total Assets
<b>ASSETS</b>					
Cash	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 30,000
Interest-bearing deposits	50,000	50,000	-	-	100,000
Receivables	1,000	-	-	-	1,000
Accounts receivable	4,000	-	-	-	4,000
Due from other governmental agencies	-	100	-	-	100
Due from other banks	1,000	-	-	-	1,000
Accrued interest	1,750	-	-	-	1,750
Fixed assets	-	-	50,000	-	50,000
Equipment	-	-	50,000	-	50,000
<b>TOTAL ASSETS</b>	\$ 178,750	\$ 110,000	\$ 50,000	\$ 10,000	\$ 438,750
	LIABILITIES AND STOCKS				
LIABILITIES					
Accounts payable	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000
Due to other banks	-	5,000	-	-	5,000
Due to other agencies	-	40,000	-	-	40,000
Due to other banks	-	10,000	-	-	10,000
Due to other agencies	-	10,000	-	-	10,000
<b>TOTAL LIABILITIES</b>	\$ 1,000	\$ 65,000	\$ -	\$ 1,000	\$ 71,000
Stocks					
Insurance	-	-	40,000	-	40,000
Industrial	1,000	-	-	-	1,000
Commercial	-	-	-	-	-
<b>TOTAL STOCKS</b>	\$ 1,000	\$ -	\$ 40,000	\$ -	\$ 41,000
<b>TOTAL LIABILITIES AND STOCKS</b>	\$ 2,000	\$ 65,000	\$ 40,000	\$ 1,000	\$ 108,000

The accompanying notes are an integral part of this statement.

ST. JAMES PARISH CLERK OF COURT  
 BOSSIERE, LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (GAAP Basis) and Actual -  
 Governmental Fund Type - General Fund  
 Year Ended June 30, 2019  
 With Comparative Actual Amounts for Year Ended June 30, 2018

	2019		Variance - Favorable	2018
	Budget	Actual		
<b>Revenues:</b>				
Licenses and permits	\$ 3,400	\$ 3,400	\$ 00	\$ 4,350
Fees, charges, and commissions for services -				
Court costs, fees, and charges	45,183	45,480	(1,701)	75,640
Fees for recording legal documents	249,000	263,007	13,977	214,300
Fees for certified copies	15,100	15,100	000	15,200
Use of money and property -				
Interest earnings	10,500	10,400	(1,000)	8,810
Total revenues	184,183	188,487	13,402	187,290
<b>Expenditures:</b>				
Current -				
Personnel services and related benefits	281,000	293,000	(1,000)	270,000
Operating services	20,000	18,000	1,000	24,000
Materials and supplies	10,000	10,000	000	10,000
Capital outlay	10,000	10,000	000	10,000
Total expenditures	321,000	331,000	(10,000)	324,000
Surplus (deficiency) of revenue over expenditures	1,583	14,487	12,904	19,290
Fund balance, beginning of year	187,290	187,290	000	184,011
Fund balance, end of year	218,873	211,777	7,096	203,301

The accompanying notes are an integral part of this statement.

ST. JAMES PARISH CLERK OF COURT  
Orleans, Louisiana

Notes to Financial Statements

1. Summary of significant accounting policies

As provided by Article V, Section 28 of the Louisiana Constitution of 1874, a Clerk of Court serves as the ex-officio notary public. The receiver of mortgages, 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) conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, Auditing of State and Local Governmental Entities.

The following is a summary of certain significant accounting policies:

a. Financial Reporting Entity

These general purpose financial statements only include funds, accounts groups, activities, or others, that are controlled by the Clerk of Court as an independently elected parish official. 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 such 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  
Covington, Louisiana

Notes to Financial Statements (Continued)

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:703, 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 processed 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:

ST. JOHN BAPTIST CLERGY OF CALDWY  
Cameron, Louisiana

Notes to Financial Statements (Continued)

**Revenues**

Recordings, cancellations, mortgage certifications, certified copies, court attendance, dues and assessments, interest earned on interest-bearing deposits, and criminal costs are recorded in the year in which they are earned.

Substantially all other revenues are recorded when received.

**Expenditures**

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

**d. Budgetary Accounting**

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

**e. Fixed Assets**

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

**f. Interest-Bearing Deposits**

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

**g. Bad 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

ST. JAMES PARISH CLERK OF COURT  
CHUVRET, LOUISIANA

Notes to Financial Statements (Continued)

not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 1997.

b. 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. As June 30, 1997, the Clerk of Court has no accumulated leave benefits required to be reported in accordance with GASB Statement No. 16, "Accounting for Compensated Absences."

c. 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.

d. 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.

e. Adoption of GASB Statement No. 37

During the year ended June 30, 1996, the St. James Parish Clerk adopted GASB Statement No. 37, Accounting for Pensions by State and Local Governmental Entities. Although this statement is effective for periods beginning after June 15, 1997, the Governmental Accounting Standards Board encouraged early implementation.

ST. JAMES PARISH CLERK OF COURT  
Convent, Louisiana

Notes to Financial Statements (Continued)

3. Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank located in the parish or congressional district that is organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Clerk of Court may also invest in United States bonds, Treasury notes, or certificates and time deposits in state banks organized under Louisiana law and national banks having principal offices in Louisiana. As June 30, 1997, the Clerk of Court has cash and interest-bearing bank balances totaling \$425,871 as follows:

Demand deposits	\$158,491
Time deposits	267,380
Total	\$425,871

These deposits are stated at cash, 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) as June 30, 1997 are secured as follows:

Bank balances	\$ 425,871
Federal deposit insurance	\$ 425,870
Pledged securities (category 3)	2,198,791
Total	\$2,650,532

Pledged securities in Category 3 include unsecured or unregistered investments for which the securities are held by the broker or dealer, or by the trust department of agent. SEC 80C is the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 18:1227 imposes a statutory requirement on the custodial bank to advance and sell the pledged securities within 15 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

ST. JAMES PARISH CLERK OF COURT  
 Conway, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Furniture, Fixtures and Equipment	Automobile	Total
Balance, June 30, 1986	\$50,718	\$ 21,806	\$ 72,524
Additions	345	85,907	86,252
Deletions	—	(121,889)	(121,889)
Balance, June 30, 1987	\$51,063	\$ 85,824	\$ 136,887

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 non-sharing multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1881 - 1884 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 Bridgeway Ave., Suite B-1, Baton Rouge, Louisiana 70814.

Funding Policy. Plan members are required to contribute 8.3% 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 13.9% 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, 1987, 1988, and 1989 were \$24,982, \$23,761 and \$28,129 respectively.

**ST. JAMES PARISH CLERK OF COURT**  
**General, Louisiana**

Notes to Financial Statements (Continued)

**6. Change in Agency Fund Balances**

A summary of changes in agency fund unrestricted deposits for the year ended June 30, 1997 follows:

	Advance Deposit 1	Advance Deposit 21	Registry of Deeds	Jury Fund	Total
Balance, 06/30/96	\$22,624	\$281,793	\$378,458	\$ 3,524	\$586,400
Additions	38,841	374,485	18,788	35,344	204,158
Deletions	(28,325)	(261,482)	(182,388)	(28,888)	(755,083)
Balance, 06/30/97	\$33,140	\$394,800	\$214,858	\$ 8,980	\$751,778

**8. Leases**

Operating -

The Clerk of Court entered into an annual rental agreement with Xerox on January 13, 1995 for a copier. The agreement requires monthly payments of \$400. Rental payments totaling \$7,680 are included in the General Fund's materials and supplies expenditures.

**9. Litigation and Claims**

There is no litigation pending against the St. James Parish Clerk of Court's office as of June 30, 1997.

**10. Expenditures of the Clerk of Court Paid by the Parish Government**

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

#### EXPERIMENTAL INFORMATION

**SCHEDULE OF INDIVIDUAL FINES**



GENERAL FUND

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

ST. JAMES PARISH CLERK OF COURT  
 Covington, Louisiana  
 General Fund

Comparative Balance Sheet  
 June 30, 1937 and 1936

	<u>1937</u>	<u>1936</u>
<b>ASSETS</b>		
Cash	\$ 55,834	\$ 37,971
Interest-bearing deposits	380,800	100,000
Receivables:		
Accounts receivable	5,522	10,350
Due from other governmental agencies	8,100	8,820
Unearned interest	3,187	3,820
Prepaid expenses	<u>3,268</u>	<u>        </u>
Total assets	\$374,403	\$169,961
	*****	*****
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$ 3,100	\$ 1,270
<b>Fund balance:</b>		
Reserved for prepaid expenses	3,768	-
Unreserved and undesignated	<u>338,833</u>	<u>167,991</u>
Total fund balance	<u>342,601</u>	<u>169,991</u>
Total liabilities and fund balance	\$345,701	\$171,261
	*****	*****

ST. LOUIS POLICE CLERK OF COURT  
 Criminal, Statutory  
 (Special) Fund

Statement of Revenues Compared to Budget (GAAP Basis)  
 Year ended June 30, 1997  
 with comparative actual amounts for Year Ended June 30, 1996

	1997		1996	
	Budget	Actual	Encumbrance - Responsible Commitments	1996 Actual
Revenues:				
Licenses and permits -				
Marriage licenses	\$ 3,452	\$ 3,452	\$ 0	\$ 4,132
Court costs, fees, and charges -				
Court attendance	4,000	4,000	41,808	4,120
Criminal costs	42,000	42,281	41,428	47,975
Outstanding fees	50	50	-	40
Other	25,200	25,200	1000	25,200
Total court costs, fees and charges	71,250	71,531	43,236	79,485
Fees for recording legal documents -				
Recordings	20,000	20,000	14,000	20,000
Folio and notations	242,000	240,000	17,000	236,000
Statutory	5,750	5,200	4,000	7,500
Marriage certificates	3,000	2,800	1,000	3,300
Total fees for recording legal documents	270,750	268,000	36,000	267,300
Fees for certified copies -				
Certified copies	13,000	13,000	3,000	11,200
Sale of money and property -				
Interest earned	12,000	11,000	12,000	8,200
Total revenues	467,452	465,233	92,236	407,307

ST. JAMES PARISH CLERK OF COURT  
 Gretna, Louisiana  
 (General Fund)

Statement of Expenditures Compared to Budget (GAAP Basis)  
 Year Ended June 30, 1997  
 With comparative Actual Amounts For Year Ended June 30, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>Current:</b>				
Personal services and related benefits -				
Salaries:				
Clerk	\$ 94,500	\$ 94,500	0 -	\$ 94,400
Deputy clerks	178,200	178,200	-	188,430
Other	-	1,300	13,300	-
Allowance	5,450	5,400	-	5,370
Clerk supplemental	5,400	5,700	(200)	4,074
Group insurance	29,900	29,900	0	28,190
Pension	25,000	24,900	100	23,960
Medicare tax	1,150	1,100	50	1,010
Total personal services and related benefits	569,600	569,500	100	575,330
Operating services -				
Professional fees	4,100	4,000	100	4,000
Insurance	1,814	1,814	-	2,000
Education expense allowance	1,000	1,000	-	2,000
Data Index	1,000	1,000	0	5,100
Postage	4,000	4,000	100	4,000
Microfilm	-	-	-	50
Bad debts	-	300	(300)	50
Total operating services	22,714	22,800	(86)	24,350
Materials and supplies -				
Office supplies and expenses	10,000	14,000	0	10,000
Automobile supplies and maintenance	1,000	1,000	0	1,000
Books and subscriptions	2,000	1,100	900	3,000
Total materials and supplies	13,000	16,100	900	14,000
Capital outlay:				
Office equipment	500	500	-	1,000
Automobile	18,000	15,000	3,000	-
Total capital outlay	18,500	15,500	3,000	1,000
<b>Total expenditures</b>	<b>\$819,614</b>	<b>\$821,900</b>	<b>\$ 2,286</b>	<b>\$914,780</b>

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 each litigation. Withdrawals of the funds can be made only upon order of the court.

Jury Fund - Act 432 of the State Legislature for the year 1978, authorized payment to Jurors who report for Jury Duty. This account is to pay Jurors who report for Penal and Civil Jury. The monies are collected from the St. James Parish Government or the Advance Deposit Accounts.

ST. JAMES PARISH CLERK OF COURT  
 Concept, Location  
 Agency Funds

Outstanding balance sheet:

June 30, 1987

With Comparative Totals for June 30, 1986

ASSETS

Cash  
 Interest-earning deposits  
 Due from Advances Deposits I

Total assets

Advances Deposits I	Advances Deposits II	Legality of Court	July Fund	Details
\$14,387	\$ 74, 778	\$ 9, 382	\$11, 000	\$100, 887
-	180, 808	218, 482	-	389, 890
-	158	-	-	158
\$14, 387	\$254, 878	\$227, 862	\$11, 000	\$489, 887
*****	*****	*****	*****	*****

LIABILITIES

Due to Advances Deposit II  
 Due to St. James Parish Council  
 Due to Licenses

Total liabilities

\$ 180	\$ -	\$ -	\$ -	\$ 180
-	-	-	3, 000	3, 000
14, 882	134, 813	222, 222	-	489, 222
\$14, 887	\$254, 878	\$222, 862	\$3, 000	\$489, 887
*****	*****	*****	*****	*****

**E. JAMES HILL IS CLUB OF CHIEF  
Executives, Inc.**  
Agency Funds

Expanding Investment of Changes in Assets and Liabilities  
Year Ended June 30, 1997  
with Comparative Results for Year Ended June 30, 1996

	Assets 1996/1997	Assets 1996/1997	1997 Assets	1996 Assets
<b>ASSETS</b>				
Cash, beginning of year	\$ 17,467	\$ 23,188	\$ 3,721	\$ 14,467
Interest-earning deposits (1), beginning of year	101,000	-	-	101,000
Net from other funds, beginning of year	30,000	30,000	30,000	30,000
Total assets, beginning of year	148,467	53,188	33,721	145,467
ASSETS AND LIABILITIES				
ASSETS				
Cash	14,208	18,264	14,208	14,208
Interest-earning deposits	13,000	-	13,000	13,000
Net from other funds	20,752	34,824	20,752	20,752
Total assets	47,960	53,088	47,960	47,960
LIABILITIES				
Accounts payable	1,000	-	1,000	1,000
Accrued interest	1,000	-	1,000	1,000
Accrued expenses	3,960	-	3,960	3,960
Total liabilities	5,960	-	5,960	5,960
Total assets and liabilities	47,960	53,088	47,960	47,960
CHANGES				
Net from other funds	30,000	30,000	30,000	30,000
Net from other funds	101,000	-	101,000	101,000
Net from other funds	14,467	-	14,467	14,467
Total changes	145,467	30,000	145,467	145,467
Total assets and liabilities, end of year	\$ 148,467	\$ 83,188	\$ 83,188	\$ 148,467
<b>LIABILITIES</b>				
Accounts payable	1,000	-	1,000	1,000
Accrued interest	1,000	-	1,000	1,000
Accrued expenses	3,960	-	3,960	3,960
Total liabilities	5,960	-	5,960	5,960
Total assets and liabilities, end of year	\$ 148,467	\$ 83,188	\$ 83,188	\$ 148,467
Net from other funds and other funds, beginning of year	101,000	101,000	101,000	101,000
Expansions	30,000	30,000	30,000	30,000
Expansions	14,467	-	14,467	14,467
Net from other funds and other funds, end of year	145,467	131,000	145,467	131,000
Net from other funds, 1996/1997, 100% 100% 100%, and other funds	145,467	131,000	145,467	131,000

## INTERNAL CONTROL AND COMPLIANCE



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN ASSESSMENT OF INTERNAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT ACCOUNTING STANDARDS**

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The Honorable Edward M. Kinler, Jr.  
St. James Parish Clerk of Court  
Covington, Louisiana

We have audited the general purpose financial statements of the St. James Parish Clerk of Court, a component unit of the St. James Parish Government, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 10, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Accounting Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The St. James Parish Clerk of Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, policies and judgments by the Clerk of Court are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the St. James Parish Clerk of Court, for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk 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 structure. Accordingly, we do not express such an opinion.

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We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

#### Independent Evaluation 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.

##### Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

##### Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable condition described above is a material weakness.

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

*Keller, Champagne, Slown & Rainey, L.L.C.*  
Certified Public Accountants

Lafayette, Louisiana  
September 18, 1997

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED  
ON AN ASPECT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PREPARED IN ACCORDANCE WITH  
GOVERNMENT ACCOUNTING STANDARDS**

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The Honorable Edmund K. Kuster, Jr.  
St. James Parish Clerk of Court  
Covington, Louisiana

We have audited the general purpose financial statements of the St. James Parish Clerk of Court, a component unit of the St. James Parish government, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 10, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Accounting Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the St. James Parish Clerk of Court is the responsibility of the Clerk of Court. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the St. James Parish Clerk of Court's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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 Accounting Standards.

This report is intended for the information of the St. James 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

Baton Rouge, Louisiana  
September 30, 1997

CPA  
MEMBER OF THE  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS