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**ST. MARTIN PARISH CLERK OF COURT**  
St. Martinville, 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 public, or requested, 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 05 1987

NOV 05 1987

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

GOVERNMENT ACCOUNTANTS

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## MANAGEMENT LETTER

Mr. Ellen Blanchard, Sr.  
Et. Martin Parish Clerk of Court  
Et. Martinville, Louisiana

During our audit of the general purpose financial statements of the Et. Martin Parish Clerk of Court as of and for the year ended June 30, 1997, we noted certain areas in which improvements may be desirable.

- (1) Regarding the Attorney Deposit Fund (Savings Fund), the subsidiary should be reconciled monthly (in total) to the cash balances.
- (2) Bonding commission approval should be obtained when issuing policies.

We would like to express our appreciation to you and your staff for the courtesy and assistance rendered to us. Should you have any questions or need assistance in implementing our recommendations, please feel free to contact us.

*Kolder, Champagne, Slaven & Rainey, LLC*

Certified Public Accountants

Bronx Bridge, Louisiana  
September 26, 1997

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**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
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**INDEPENDENT AUDITOR'S REPORT**

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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, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. Martin Parish Clerk of Court. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts 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, 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 a report dated September 26, 1997 on our consideration of the St. Martin Parish Clerk of Court's internal control over financial reporting and our test of its compliance with certain 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 the St. Martin Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

MEMPHIS  
REGISTERED PROFESSIONAL ACCOUNTANTS  
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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 a qualified opinion on the financial statements of the St. Martin Parish Clerk of Court.

*Kolder, Champagne, Haven & Rainey, L.L.C.*

CERTIFIED PUBLIC ACCOUNTANTS

Metairie Bridge, Louisiana  
September 28, 2007

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

11. Analyze Balance Sheet of Bank

(A. Bank of India, Ludhiana)

Adjusted Balance Sheet - All Asset Types and Interest Groups  
 as on 31/03/2007

SCHEDULED BANKING ASSETS	SCHEDULED BANKING LIABILITIES		TOTAL
	ASSETS	LIABILITIES	
₹ 24,300	₹ 27,132	₹ 18,487	₹ 45,619
₹ 2,000	₹ 1,75,000	₹ 1,00,000	₹ 1,00,000
25,300	28,882	21,487	21,487
5,000	1,000	1,000	1,000
₹ 30,300	₹ 30,632	₹ 23,487	₹ 23,487

ASSETS AND LIABILITIES

Bank  
 Deposits  
 Loans  
 Advances  
 Investments  
 Other Assets

LIABILITIES AND EQUITY

Capital  
 Reserves  
 Deposits  
 Other Liabilities  
 Total Liabilities

The above figures are subject to audit and verification.

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

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
(Budget (BAMP Basis) and Actual) -  
GOVERNMENTAL Fund Type - General Fund  
Year Ended June 30, 1993  
With Comparative Actual Amounts for Year Ended June 30, 1992

	1992		Variance - Favorable (Unfavorable)	1991 Actual
	Budget	Actual		
<b>Revenues:</b>				
Licenses and permits	\$ 7,240	\$ 6,484	\$ 1,828	\$ 6,898
Fees, charges, and commissions for services -				
court costs, fees, and charges	618,437	626,784	8,348	782,323
Fees for recording legal documents	240,483	240,715	23,234	231,828
Fees for certified copies	48,383	71,565	8,214	58,482
use of money and property -				
interest earnings	6,214	6,888	1,200	5,454
Other revenue	10,808	10,808	-	1,787
Total revenues	<u>938,818</u>	<u>985,658</u>	<u>28,180</u>	<u>879,671</u>
<b>Expenditures:</b>				
Current -				
Personnel services and related benefits	483,280	483,894	371	652,144
operating services	194,280	228,880	234,600	176,804
materials and supplies	38,248	48,982	12,744	29,649
capital outlay	1,788	1,481	387	-
debt service	-	-	-	82,822
Total expenditures	<u>817,817</u>	<u>863,337</u>	<u>126,527</u>	<u>942,419</u>
Excess of revenues over expenditures	121,001	122,321	12,321	67,252
Fund balance, beginning of year	20,683	20,683	-	20,683
Fund balance, end of year	<u>141,684</u>	<u>143,004</u>	<u>12,321</u>	<u>87,935</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.

ST. MARTIN PARISH CLERK OF COURT  
ST. MARTINVILLE, LOUISIANA

Basis in Financial Statements (Continued)

Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 18:781, 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 Advisory Deposit and Registry of Court Funds are used to account for assets held in an agency for individuals, etc. Agency funds are custodial in nature (no active liabilities) and do not involve management of receipts or 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 measurement made, regardless of the measurement issue applied.

The Clerk of Court's records are maintained on a cash basis of accounting. However, the funds as reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

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

Notes to Financial Statements (Continued)

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), an allowance for uncollectible amounts receivable was made due to immateriality at June 30, 1991.

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, 1991, the Clerk of Court has no accumulated leave benefits required to be reported in accordance with GASB Statement No. 33, "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 their portion of the applicable appropriations, 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 explained 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. Individual adjustments have not been made in the aggregation of this data.

K. Three Year Reconciliation

Certain previously reported amounts have been reclassified to enhance comparability with 1991 report classifications.

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

Notes to Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a financial agent bank located in the parish or congressional district that is organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Clerk of Court may also invest in United States bonds, Treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1997, the Clerk of Court has cash and interest-bearing (bank balances) totaling \$2,008,580 as follows:

General deposits	\$ 185,497
Time deposits	1,823,083
Total	\$2,008,580

These deposits are stated at cost, which approximates market. Under state law, these deposits for the remaining bank balances must be secured by federal deposit insurance or the pledge of securities owned by the financial agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial agent bank. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1997 are secured as follows:

Bank balances	\$0,993,757
Federal deposit insurance Pledged securities Category 3	\$ 1,014,823
Total	\$2,008,580

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 38:1206 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the Clerk of Court that the financial agent has failed to pay deposited funds upon demand.

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

Notes to Financial Statements (Continued)

13) Changes in General Fund Assets

A summary of changes in general fund assets follows:

	Periods: Fiscal and Enclosed
Balance, June 30, 1996	\$ 114,474
Additions	47,167
Debitums	(281,154)
Balance, June 30, 1997	\$ 280,487

14) Pension Plan

Plan Description. The St. Martin Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1581 - 1584 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, 217th Breunauer Ave., Suite 2-3, Breaux Bridge, Louisiana 70526.

Funding Policy. Plan members are required to contribute 4.25% 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 21.5% 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, 1997, 1996 and 1995 were \$28,214, \$24,513 and \$48,485 respectively.

**ST. HEATHS PARISH CLERK OF COURT**  
 St. Martinville, Louisiana

**Notes to Financial Statements (Continued)**

**18) Changes in Agency Fund Balances**

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

	Advance Deposit	Registry —\$1,000.00	Total
Balance, June 30, 1996	\$ 232,778	\$1,791,800	\$ 1,873,800
Additions	874,388	823,287	1,477,804
Deletions	(183,385)	(263,800)	(447,185)
Balance, June 30, 1997	\$ 923,681	\$2,351,287	\$ 3,274,968

**19) Leasing Liabilities**

The clerk had the following outstanding lease agreements at June 30, 1997:

Description	Term	Expiration Date	Monthly Lease Payment
Computer equipment	4 Years	12/99	\$5,375
Vehicle	2 Years	12/98	500
Xerox machine	3 Years	4/00	95
Xerox machine	3.5 Years	3/00	95
Xerox machine	3.5 Years	3/00	500

The minimum future payments for these arrangements are as follows:

1998	\$ 58,754
1999	58,400
2000	48,400
2001	22,750
<b>TOTAL</b>	<b>\$178,250</b>

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

Notes to Financial Statements (Continued)

17) Litigation and Claims

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

18) 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.

19) RISK MANAGEMENT

The Clerk is exposed to risks of loss in the areas of general and auto liability and workers' compensation. These risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the current fiscal year.

#### SUPPLEMENTAL INFORMATION



SCHEDULE OF INDUSTRIAL PURPOSES

GENERAL FUND

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

ST. MARTIN PARISH CLERK OF COURT  
 ST. MARTINVILLE, LOUISIANA  
 Special Fund

Comparative Balance Sheet  
 June 30, 1967 and 1966

	<u>1967</u>	<u>1966</u>
<b>ASSETS</b>		
Cash	\$ 54,385	258,000
Interest-bearing Deposits	88,880	18,080
Receivables:		
Accounts receivable	36,480	32,375
Accrued interest	403	130
Due from other governments	<u>5,500</u>	<u>        </u>
<b>Total assets</b>	<b>\$185,648</b>	<b>308,585</b>
	*****	*****
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ 8,324	\$ 1,470
Fund balance:		
Unreserved and undesignated	<u>188,881</u>	<u>307,115</u>
<b>Total liabilities and fund balance</b>	<b>\$187,215</b>	<b>308,585</b>
	*****	*****

ST. MARTIN PARISH CLERK OF COURT  
 801 WASHINGTON LA, LOUISIANA  
 General Fund

STATEMENT OF REVENUES COMPARED TO BUDGET (FUND BASIS)  
 Year Ended June 30, 1997  
 Also Comparative Actual Revenues For Year Ended June 30, 1996

	1997			1996		
	Budget	Actual	Variance - Favorable Unfavorable	Budget	Actual	1996 Actual
Revenue:						
License and permits -						
Marriage Licenses	1,100	1,100	1,000	1,100	1,100	1,100
Court costs, fees, and charges -						
Over all revenues	48,700	47,400	1,300	48,700	47,400	47,400
Criminal Court	22,800	22,800	0	22,800	22,800	22,800
Qualifying fees	24,800	24,400	400	24,800	24,400	24,400
Police Jury fees		1,900	1,900		1,900	1,900
CCJ fees	10,000	10,000	0	10,000	10,000	10,000
Total court costs, fees and charges	78,000	76,600	1,400	78,000	76,600	76,600
Fees for recording legal documents -						
Recording	240,000	240,700	700	240,000	240,700	240,700
Suits and attachments	670,000	670,000	0	670,000	670,000	670,000
Subpoena fees	1,000	1,000	0	1,000	1,000	1,000
Average attorneys	40,000	40,000	0	40,000	40,000	40,000
Total fees for recording legal documents	711,000	712,700	1,700	711,000	712,700	712,700
Fees for certified copies -						
Certified copies	40,000	40,000	0	40,000	40,000	40,000
One at money and property -						
Incourt fees	3,000	3,000	0	3,000	3,000	3,000
Total revenues	841,800	841,800	0	841,800	841,800	841,800

PT. MARTIN PARISH CLERK OF COURT  
 22. Markhamite, Louisiana  
 General Fund

STATEMENT OF EXPENDITURES Compared to Budget (1966 Basis)  
 Year Ended June 30, 1967  
 With Comparative Actual Amounts For Year Ended June 30, 1966

	1967			1966 Actual
	Budget	Actual	Variance - Favorably Unfavorably	
<b>PERSONAL:</b>				
Personal services and related benefits				
Salaries:				
Clerk	\$ 64,837	\$ 64,837	\$ -	\$ 64,837
Deputy clerks	426,505	427,817	1,312	426,287
Other	-	548	548	-
Fringe	5,844	5,844	-	5,844
Clerk supplemental	10,800	10,800	-	9,837
Group insurance	321,918	321,358	560	320,262
Fringe	52,138	52,518	380	54,517
Payroll taxes	-	-	-	837
Total personal services and related benefits	<u>815,232</u>	<u>815,864</u>	<u>632</u>	<u>815,147</u>
Operating services:				
Professional fees	82,000	81,244	756	86,500
Insurance	12,519	12,429	90	12,488
Growth expense allowance	3,745	3,457	288	3,454
Rentals	14,381	14,344	37	15,785
Marriage license	3,620	3,681	61	3,444
Telephone	18,449	18,918	469	5,581
Use fees	13,327	13,358	31	14,760
Travel	1,382	1,845	463	339
Filing fees	5,534	13,628	8,094	8,458
Repairs and maintenance	18,400	18,324	76	18,427
Supplies - food	-	3,024	3,024	1,785
Public jury fees	27,884	28,484	600	-
Total operating services	<u>315,280</u>	<u>315,580</u>	<u>300</u>	<u>315,810</u>
Materials and supplies:				
Office supplies and expenses	31,901	31,001	900	32,494
Auto maintenance	1,880	1,844	36	1,310
Dues and subscriptions	2,852	2,852	-	2,437
Total materials and supplies	<u>36,633</u>	<u>35,697</u>	<u>936</u>	<u>36,241</u>
Capital outlay - Office	1,388	1,481	93	-
<b>Other services:</b>				
Telephone	-	-	-	22,523
Total expenditures	<u>887,817</u>	<u>887,747</u>	<u>70</u>	<u>888,400</u>

FINANCIAL FUND TYPE - AGENCY FUNDS

Advance Deposit Fund - This Advance Deposit Fund, as provided by Louisiana Revised Statute 22:843, is used to account for advance deposits on suits filed by litigants which are accumulated 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 22:875, 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. BARTHOLOMEW'S CLASH OF COURTS  
 St. Bartholomew, Louisiana  
 Agency Funds

Combining Balances Sheet  
 June 30, 1997

With Comparison Totals for June 30, 1996

ASSETS

Cash  
 Deposits-bearing deposits  
 Accounts receivable  
 Total assets

Advances Receivable	Registry of Stock	Total
\$131,319	\$ -	\$ 131,319
138,808	1,847,889	1,986,697
1,133	2,333	3,466
<u>\$271,260</u>	<u>\$2,333</u>	<u>\$273,593</u>

LIABILITIES

Due to litigation  
 Unpaid deposits  
 Total liabilities

\$268,884	\$ 268,884	\$ 268,884
238,884	1,847,889	2,086,773
<u>\$507,768</u>	<u>\$2,116,773</u>	<u>\$2,624,541</u>

ST. ROSEN'S MARINE CLUB OF COVET  
 84 - Rensselaer, Saratoga  
 Agency funds

Combining Statement of Changes in Assets and Liabilities  
 Year ended June 30, 1997  
 With Comparative Data for Year Ended June 30, 1996

	Balance	Agency	Total
	<u>6/30/96</u>	<u>at year</u>	<u>6/30/96</u>
Balance, beginning of year	\$ 201,272	\$ 44,350,000	\$ 44,551,272
Additions:			
Gifts and contributions	875,822	-	875,822
Companions	-	519,499	519,499
Transfer	5,882	43,822	49,704
Total additions	<u>881,704</u>	<u>563,321</u>	<u>1,445,025</u>
Total	\$ 1,082,976	\$ 563,321	\$ 1,646,297
deductions:			
Checks made (transferred to General Fund)	45,813	-	45,813
Refunds to litigants	137,495	87,642	225,137
Other	86,822	-	86,822
Total deductions	<u>270,130</u>	<u>87,642</u>	<u>357,772</u>
Balance, end of year	\$ 286,284	\$ 1,447,649	\$ 1,733,933



**INTERNAL CONTROL AND COMPLIANCE**

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
MEMPHISVILLE ACCOUNTANTS

**INDEPENDENT EXAMINER'S REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT ACCOUNTING STANDARDS**

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The Honorable John Hancock  
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, 1997, and have issued our report thereon dated September 26, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Accounting Standards, issued by the Comptroller General of the United States.

**Compliance**

An 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 an instance of noncompliance that is required to be reported under Government Accounting Standards which is described below.

**Noncompliance with Louisiana Local Government Finance Act**

**Finding:**

The St. Martin Parish Clerk of Court did not comply with certain bonding requirements set forth in Louisiana law relating to financing. Louisiana Revised Statute 489-9.1.1 28,248.48 sets forth requirements for state bond commission approval for conventional issues of securities. The Clerk of Court entered into a \$4,000,000 issue without such approval.

MEMPHISVILLE, TENNESSEE  
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
MEMPHISVILLE ACCOUNTANTS

**Recommendation:**

The Clerk of Court should apply for and receive State Bond Commission approval for any future financing arrangements that would require Bond Commission approval.

**Response:**

The Clerk of Court fully intends to comply with state laws regarding financing arrangements and State Bond Commission approval.

**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 the 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 certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. 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. Reportable conditions are described below.

**Insufficient 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.

**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.

**Reconciliation of Cash Accounts**

**Finding:**

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

**Recommendation:**

All cash accounts should be reconciled to the subsidiary on a monthly basis.

**Response:**

Cash accounts will be reconciled to the subsidiary on a monthly basis.

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. The 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 conditions described above are material weaknesses.

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

*Keller, Champagne, Mason & Rainey, L.L.C.*

Chartered Public Accountants

Breast Bridge, Louisiana  
September 26, 2007