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

**Financial Report**

**Year Ended June 30, 2000**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 11-01-00

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## INDEPENDENT AUDITORS' REPORT

The Honorable Allen Blanchard  
St. Martin Parish Clerk of Court  
St. Martinville, Louisiana

We have audited the accompanying general purpose financial statements of the St. Martin Parish Clerk of Court, as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. Martin Parish Clerk of Court. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Martin Parish Clerk of Court, as of June 30, 2000, 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 15, 2000 on our consideration of the St. Martin Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information (pp.13-25) is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of 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 stated, 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 of the Clerk of Court.

***Kolder, Champagne, Slaven & Rainey, LLC***

Certified Public Accountants

Breaux Bridge, Louisiana  
September 15, 2000

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

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

Combined Balance Sheet - All Fund Types and Account Group  
June 30, 2000

	Governmental Fund Type		Fiduciary Fund Type		Account Group		Totals	
					General		(Memorandum Only)	
	General	Agency	Fixed Assets		2000	1999		
<b>ASSETS AND OTHER DEBITS</b>								
Cash	\$ 81,784	\$ 185,180	\$ -		\$ 266,964		\$ 226,145	
Interest-bearing deposits	240,416	942,884	-		1,183,300		1,451,173	
Receivables:								
Accounts receivable	37,946	-	-		37,946		25,074	
Accrued interest	3,161	6,145	-		9,306		14,545	
Due from others	-	-	-		-		3,225	
Due from other governments	1,962	-	-		1,962		12,394	
Equipment	-	-	161,165		161,165		126,213	
<b>Total assets and other debits</b>	<b>\$ 365,269</b>	<b>\$ 1,134,209</b>	<b>\$ 161,165</b>		<b>\$ 1,660,643</b>		<b>\$ 1,858,769</b>	
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities:								
Accounts payable	\$ 10,944	\$ -	\$ -		\$ 10,944		\$ 16,284	
Other accrued expenditures	568	-	-		568		-	
Unsettled deposits	-	721,806	-		721,806		1,050,066	
Due to litigants	-	412,403	-		412,403		330,861	
<b>Total liabilities</b>	<b>11,512</b>	<b>1,134,209</b>	<b>-</b>		<b>1,145,721</b>		<b>1,397,211</b>	
Fund equity:								
Investment in general fixed assets	-	-	161,165		161,165		126,213	
Fund balance -								
Unreserved and undesignated	353,757	-	-		353,757		335,345	
<b>Total fund equity</b>	<b>353,757</b>	<b>-</b>	<b>161,165</b>		<b>514,922</b>		<b>461,558</b>	
<b>Total liabilities and fund equity</b>	<b>\$ 365,269</b>	<b>\$ 1,134,209</b>	<b>\$ 161,165</b>		<b>\$ 1,660,643</b>		<b>\$ 1,858,769</b>	

The accompanying notes are an integral part of this statement.

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

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual -  
Governmental Fund Type - General Fund  
Year Ended June 30, 2000  
With Comparative Actual Amounts for Year Ended June 30, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental revenues	\$ -	\$ 11,862	\$ 11,862	\$ 12,394
Licenses and permits	5,075	7,225	2,150	6,075
Fees, charges, and commissions for services -				
Court costs, fees, and charges	117,978	171,808	53,830	178,871
Fees for recording legal documents	1,059,413	950,813	(108,600)	920,078
Fees for certified copies	23,145	73,380	50,235	65,124
Use of money and property - interest earnings	8,991	23,440	14,449	15,649
Total revenues	<u>1,214,602</u>	<u>1,238,528</u>	<u>23,926</u>	<u>1,198,191</u>
<b>Expenditures:</b>				
Current -				
Personal services and related benefits	838,197	846,987	(8,790)	752,885
Operating services	299,336	284,122	15,214	261,284
Materials and supplies	59,308	55,337	3,971	49,533
Capital outlay	-	33,670	(33,670)	20,504
Total expenditures	<u>1,196,841</u>	<u>1,220,116</u>	<u>(23,275)</u>	<u>1,084,206</u>
Excess of revenues over expenditures	17,761	18,412	651	113,985
Fund balance, beginning of year	<u>335,345</u>	<u>335,345</u>	-	<u>221,360</u>
Fund balance, end of year	<u>\$ 353,106</u>	<u>\$ 353,757</u>	<u>\$ 651</u>	<u>\$ 335,345</u>

The accompanying notes are an integral part of this statement.

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

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, a Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. A Clerk of Court is elected for a term of four years.

The accounting and reporting policies of the St. Martin Parish Clerk of Court (Clerk of Court) conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

These general purpose financial statements only include funds, accounts groups, activities, et cetera, that are controlled by the Clerk of Court as an independently elected parish official.

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

B. Fund Accounting

The accounts of the Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

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

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

Notes to Financial Statements (continued)

Governmental Fund -

General Fund

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

Fiduciary Funds -

Agency Funds

The Advance Deposit and Registry of Court Funds are used to account for assets held as an agent for individuals, etc. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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

Revenues

Recordings, cancellations, mortgage certificates, certified copies, police jury fees, UCC fees, qualifying fees, court attendance, suits and successions, interest earned on interest-bearing deposits, and criminal costs are recorded in the year in which they are earned.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. Budgetary Accounting

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

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

Notes to Financial Statements (continued)

E. Fixed Assets

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

This is an account group not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

F. Interest-Bearing Deposits

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

G. Bad Debts

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 2000.

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, 2000, the Clerk of Court has no accumulated leave benefits required to be reported in accordance with GASB Statement No. 16, "Accounting for Compensated Absences."

I. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Clerk of Court as an extension of formal budgetary integration in the funds.

J. Total Columns on Combined Balance Sheets - Overview

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

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

Notes to Financial Statements (continued)

K. Prior Year Reclassification

Certain previously reported amounts have been reclassified to enhance comparability with 2000 report classifications.

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Clerk 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, 2000, the Clerk of Court has cash and interest-bearing (book balances) totaling \$1,450,264 as follows:

Demand deposits	\$ 685,784
Time deposits	<u>764,480</u>
Total	<u>\$ 1,450,264</u>

These deposits are stated at cost, which approximate market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2000 are secured as follows:

Bank balances	<u>\$ 1,593,762</u>
Federal deposit insurance	\$ 467,587
Pledged securities (category 3)	<u>1,126,175</u>
Total	<u>\$ 1,593,762</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

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

Notes to Financial Statements (continued)

(3) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Furniture, Fixtures and Equipment</u>
Balance, June 30, 1999	\$ 126,213
Additions	34,952
Deletions	<u>-</u>
Balance, June 30, 2000	<u>\$ 161,165</u>

(4) Pension Plan

**Plan Description.** The St. Martin Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1501 - 1540 to provide retirement, disability and survivor benefits to members throughout the State of Louisiana. The Clerk of Court Retirement and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 11745 Bricksome Ave., Suite B-1, Baton Rouge, Louisiana 70816.

**Funding Policy.** Plan members are required to contribute 8.25% of their annual covered salary, which the Clerk has opted to pay for them, and the St Martin Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 8.25% 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, 2000, 1999 and 1998 were \$105,924, \$57,283 and \$52,615 respectively.

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

Notes to Financial Statements (continued)

(5) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits for the year ended June 30, 2000 follows:

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Total</u>
Balance, June 30, 1999	\$ 330,861	\$ 1,050,066	\$ 1,380,927
Additions	1,105,879	480,381	1,586,260
Deletions	<u>(1,024,337)</u>	<u>(808,641)</u>	<u>(1,832,978)</u>
Balance, June 30, 2000	<u>\$ 412,403</u>	<u>\$ 721,806</u>	<u>\$ 1,134,209</u>

(6) Operating Leases

Rental expense for the year ended June 30, 2000 was \$38,659. The clerk had the following outstanding lease agreements at June 30, 2000:

<u>Description</u>	<u>Term</u>	<u>Expiration Date</u>	<u>Monthly Lease Amount</u>
Computer equipment	4 Years	11/00	\$1,481
Vehicle	2 Years	10/00	565
Xerox machine	5 Years	3/05	928
Xerox machine	3.5 Years	10/03	292
Xerox machine	3.5 Years	8/03	274
Computer Equipment	4 Years	7/03	94

The minimum future payments for these arrangements are as follows:

2001	\$27,232
2002	19,045
2003	19,045
2004	12,280
2005	<u>7,421</u>
Total	<u>\$85,023</u>

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

Notes to Financial Statements (continued)

(7) Litigation and Claims

There is no litigation pending against the St. Martin Parish Clerk of Court's office at June 30, 2000.

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

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

(9) Risk Management

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

**SUPPLEMENTAL INFORMATION**

**SCHEDULES OF INDIVIDUAL FUNDS**

## GENERAL FUND

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

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

Comparative Balance Sheet  
June 30, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 81,784	\$ 126,032
Interest-bearing deposits	240,416	182,119
Receivables:		
Accounts receivable	37,946	25,074
Accrued interest	3,161	2,785
Due from others	-	3,225
Due from other governments	1,962	12,394
Total assets	<u>\$ 365,269</u>	<u>\$ 351,629</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ 10,944	\$ 16,284
Other accrued expenditures	568	-
Total liabilities	<u>11,512</u>	<u>16,284</u>
Fund balance:		
Unreserved and undesignated	<u>353,757</u>	<u>335,345</u>
Total liabilities and fund balance	<u>\$ 365,269</u>	<u>\$ 351,629</u>

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

Statement of Revenues Compared to Budget (GAAP Basis)  
Year Ended June 30, 2000  
With Comparative Actual Amounts for Year Ended June 30, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Intergovernmental revenues -				
Federal grant	\$ -	\$ 11,862	\$ 11,862	\$ 12,394
Licenses and permits -				
Marriage licenses	<u>5,075</u>	<u>7,225</u>	<u>2,150</u>	<u>6,075</u>
Court costs, fees, and charges -				
Court attendance	-	405	405	1,152
Criminal costs	50,870	69,270	18,400	65,216
Qualifying fees	11,415	11,531	116	13,284
Police jury fees	12,198	40,659	28,461	40,406
UCC fees	11,628	36,908	25,280	46,838
Other	<u>31,867</u>	<u>13,035</u>	<u>(18,832)</u>	<u>11,975</u>
Total court costs, fees and charges	<u>117,978</u>	<u>171,808</u>	<u>53,830</u>	<u>178,871</u>
Fees for recording legal documents -				
Recordings	570,550	276,719	(293,831)	285,521
Suits and successions	475,101	629,987	154,886	592,802
Cancellations	7,442	23,489	16,047	19,669
Mortgage certificates	<u>6,320</u>	<u>20,618</u>	<u>14,298</u>	<u>22,086</u>
Total fees for recording legal documents	<u>1,059,413</u>	<u>950,813</u>	<u>(108,600)</u>	<u>920,078</u>
Fees for certified copies -				
Certified copies	<u>23,145</u>	<u>73,380</u>	<u>50,235</u>	<u>65,124</u>
Use of money and property -				
Interest earned	<u>8,991</u>	<u>23,440</u>	<u>14,449</u>	<u>15,649</u>
Total revenues	<u>\$ 1,214,602</u>	<u>\$ 1,238,528</u>	<u>\$ 23,926</u>	<u>\$ 1,198,191</u>

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

Statement of Expenditures Compared to Budget (GAAP Basis)  
Year Ended June 30, 2000  
With Comparative Actual Amounts for Year Ended June 30, 1999

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Current:</b>				
Personal services and related benefits -				
Salaries:				
Clerk	\$ 64,250	\$ 64,250	\$ -	\$ 53,500
Deputy clerks	535,462	508,256	27,206	512,193
Other	-	27,865	(27,865)	9,520
Allowance	7,647	7,647	-	6,520
Clerk supplemental	12,550	12,550	-	11,850
Group insurance	118,032	115,982	2,050	102,019
Pension	100,256	110,437	(10,181)	57,283
Total personal services and related benefits	<u>838,197</u>	<u>846,987</u>	<u>(8,790)</u>	<u>752,885</u>
Operating services:				
Professional fees	122,453	127,439	(4,986)	112,770
Insurance	11,344	12,153	(809)	11,104
Election expense allowance	2,319	2,319	-	2,501
Postage	14,228	16,141	(1,913)	17,032
Marriage license	3,529	3,503	26	6,211
Telephone	13,510	14,506	(996)	13,061
UCC fees	11,101	9,936	1,165	9,396
Travel	9,976	10,048	(72)	13,116
Filing fees	14,775	15,870	(1,095)	11,912
Repairs and maintenance	35,000	23,957	11,043	25,614
Refunds - fees	15,025	9,478	5,547	158
Police jury fees	46,076	38,772	7,304	38,409
Total operating services	<u>299,336</u>	<u>284,122</u>	<u>15,214</u>	<u>261,284</u>
Materials and supplies:				
Office supplies and expense	47,338	43,279	4,059	36,458
Auto maintenance	8,496	8,599	(103)	9,572
Dues and subscriptions	3,474	3,459	15	3,503
Total materials and supplies	<u>59,308</u>	<u>55,337</u>	<u>3,971</u>	<u>49,533</u>
Capital outlay - office	-	33,670	(33,670)	20,504
Total expenditures	<u>\$ 1,196,841</u>	<u>\$ 1,220,116</u>	<u>\$(23,275)</u>	<u>\$1,084,206</u>

## FIDUCIARY FUND TYPE - AGENCY FUNDS

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

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

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

Combining Balance Sheet  
June 30, 2000  
With Comparative Totals for June 30, 1999

	Advance Deposit	Registry of Court	Totals	
			2000	1999
ASSETS				
Cash	\$ 185,180	\$ -	\$ 185,180	\$ 100,113
Interest-bearing deposits	225,000	717,884	942,884	1,269,054
Accrued interest receivable	2,223	3,922	6,145	11,760
Total assets	<u>\$ 412,403</u>	<u>\$ 721,806</u>	<u>\$ 1,134,209</u>	<u>\$ 1,380,927</u>
LIABILITIES				
Due to litigants	\$ 412,403	\$ -	\$ 412,403	\$ 330,861
Unsettled deposits	-	721,806	721,806	1,050,066
Total liabilities	<u>\$ 412,403</u>	<u>\$ 721,806</u>	<u>\$ 1,134,209</u>	<u>\$ 1,380,927</u>

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

Combining Statement of Changes in Assets and Liabilities  
Year Ended June 30, 2000  
With Comparative Totals for Year Ended June 30, 1999

	Advance Deposit	Registry of Court	Totals	
			2000	1999
Balance, beginning of year	\$ 330,861	\$ 1,050,066	\$ 1,380,927	\$ 2,030,667
Additions:				
Suits and successions	1,103,688	-	1,103,688	1,000,233
Judgements	-	456,594	456,594	188,135
Interest	2,191	23,787	25,978	21,751
Total additions	1,105,879	480,381	1,586,260	1,210,119
Total	1,436,740	1,530,447	2,967,187	3,240,786
Reductions:				
Clerk's costs (transferred to General Fund)	628,718	-	628,718	592,003
Refunds to litigants	182,853	808,641	991,494	1,062,635
Other	85,099	-	85,099	86,364
Sheriff fees	127,667	-	127,667	118,857
Total reductions	1,024,337	808,641	1,832,978	1,859,859
Balance, end of year	\$ 412,403	\$ 721,806	\$ 1,134,209	\$ 1,380,927

**INTERNAL CONTROL AND COMPLIANCE**

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

The Honorable Allen Blanchard  
St. Martin Parish Clerk of Court  
St. Martinville, Louisiana

We have audited the general purpose financial statements of the St. Martin Parish Clerk of Court as of and for the year ended June 30, 2000, and have issued our report thereon dated September 15, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the St. Martin Parish Clerk of Court's 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Martin Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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. Martin 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. The reportable condition is described in the accompanying schedule of prior and current audit findings and management's corrective action plan as item 00-1.

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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 identified as item 00-1 in the schedule of prior and current audit findings and management's corrective action plan is a material weakness.

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

***Kolder, Champagne, Slaven & Rainey, LLC***

Certified Public Accountants

Breaux Bridge, Louisiana  
September 15, 2000

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

Schedule of Prior and Current Audit Findings and  
Management's Corrective Action Plan  
Year Ended June 30, 2000

I. Prior Year Findings:

Compliance

There were no compliance findings at June 30, 1999.

Internal Control Over Financial Reporting

Item 99-1 - Inadequate Segregation of Accounting Policies

Finding:

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

Status:

Unresolved. See item 00-1.

Management Letter Items

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

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

Compliance

There are no compliance findings at June 30, 2000.

Internal Control Over Financial Reporting

00-1 Inadequate Segregation of Accounting Functions

Finding:

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

Management's Corrective Action Plan:

Allen Blanchard, Clerk of Court, has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.

Management Letter Items

There are no management letter items at June 30, 2000.