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ST. BERNARD PARISH CLERK OF COURT  
CHALMERS, LOUISIANA

REPORT ON AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 1978

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the court, its members, city and other appropriate public officials. This report is available for public inspection at the Public Records office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date NOV 4 1978

ST. ROCHARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA

JUNE 30, 1998

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**Bois, Frittsman, Sagnon & Co., L.L.P.**  
*Certified Public Accountants and Consultants*

Tim Frittsman, Esq., CPA\*  
Elliot M. Bois, CPA\*  
Mark G. Sagnon, Jr., CPA\*  
David J. King, III, CPA\*  
Gregory J. Miller, CPA\*

\*A Professional Accounting Corporation

MEMBER  
American Institute of CPAs  
Institute of Certified Public Accountants  
State of Louisiana CPA's  
Private Company Practice Section  
of the American Institute of CPAs  
Accounting Group International  
Committee on Principal Officer Responsibility

**INDEPENDENT AUDITORS' REPORT**

Honorable Louis R. Torres  
St. Bernard Parish Clerk of Court  
Chalmette, Louisiana

We have audited the accompanying general-purpose financial statements of the St. Bernard Parish Clerk of Court as of and for the year ended June 30, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of the management of the St. Bernard 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 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 management, 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 aspects, the financial position of the St. Bernard Parish Clerk of Court as of June 30, 1998, and the results of its operations and its changes in fund balances for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying fiduciary funds - agency funds supplemental information schedule, combining balance sheets and the statements of changes in restricted deposits contained on pages 17, 18 and 19 are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the St. Bernard 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 aspects, in relation to the general-purpose financial statements taken as a whole.

  
Certified Public Accountants  
September 23, 1998

ST. BERNARD PARISH CLERKS OF COURT  
 CHAUMETTE, LOUISIANA  
 ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED BALANCE SHEET

June 30, 1998

ASSETS

	Governmental		Fiduciary		Account Groups			Total Memorandum Dobol
	Fund - General	Fund - Special	Funds - Agency	Funds - Trust	General	Long-term Liability	Memorandum Dobol	
Cash and cash equivalents	\$208,370	\$1,194,609	\$0	\$0	\$0	\$0	\$2,007,968	
Receivables	11,306	14	-	-	-	-	11,320	
Prepaid expenses	211	-	-	-	-	-	211	
Land, buildings, and equipment	-	-	-	-	214,768	-	214,768	
Amount to be provided for long-term liability	-	-	-	-	-	18,128	18,128	
<b>TOTAL ASSETS</b>	<b>\$219,887</b>	<b>\$1,194,623</b>	<b>\$0</b>	<b>\$0</b>	<b>\$214,768</b>	<b>\$18,128</b>	<b>\$2,337,427</b>	

LIABILITIES AND FUND EQUITY

Accounts payable	\$ 29,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,817
Unearned deposits	-	1,194,609	-	-	-	-	1,194,609
Accrued unencumbered compensated absences	-	-	-	-	-	18,128	18,128
<b>TOTAL LIABILITIES</b>	<b>\$29,817</b>	<b>1,194,609</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,128</b>	<b>1,232,554</b>

FUND EQUITY:

Investment in general fund assets	-	214,768	-	-	214,768	-	214,768
Fund balance - unassigned - undesignated	120,070	-	-	-	-	-	120,070
<b>TOTAL FUND EQUITY</b>	<b>\$120,070</b>	<b>\$214,768</b>	<b>\$0</b>	<b>\$0</b>	<b>\$214,768</b>	<b>\$18,128</b>	<b>\$3,367,427</b>

See notes to financial statements

**ST. BERNARD PARISH CLERK OF COURT  
CIBALMETTE, LOUISIANA  
GOVERNMENTAL FUND - GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

**YEAR ENDED JUNE 30, 1998**

<b>REVENUES:</b>	
Licenses and permits	\$ 8,363
Fees, charges, and commissions for services:	
Court costs, fees, and charges	796,178
Fees for recording legal documents	528,489
Fees for copies of documents	15,659
Miscellaneous	47,889
Use of money and property - interest earnings	32,983
<b>TOTAL REVENUES</b>	<b>1,434,731</b>
<b>EXPENDITURES:</b>	
General government:	
Personnel services and related benefits	855,254
Operating services	348,279
Travel and other charges	8,288
Capital outlay	24,291
Intergovernmental	5,781
<b>TOTAL EXPENDITURES</b>	<b>1,242,733</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>191,998</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,259,855</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,451,853</b>

See notes to financial statements.

**ST. BERNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA  
GOVERNMENTAL FUND - GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 1998**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Licenses and permits	\$ 7,000	\$ 8,280	\$ 1,280
Fees, charges, and commissions for services:			
Court costs, fees, and charges	721,000	786,178	65,178
Fees for recording legal documents	426,000	528,489	102,489
Fees for copies of documents	12,000	15,655	3,655
Miscellaneous	40,000	41,560	1,560
Use of money and property - interest earnings	49,000	52,982	3,982
<b>TOTAL REVENUES</b>	<b>1,203,000</b>	<b>1,408,132</b>	<b>205,132</b>
<b>EXPENDITURES:</b>			
Personal government:			
Personnel services and related benefits	961,300	953,214	8,086
Operating services	177,300	146,238	(3,062)
Travel and other charges	9,900	8,368	1,532
Capital outlay	26,000	26,251	1,249
Intergovernmental	49,500	9,381	(40,119)
<b>TOTAL EXPENDITURES</b>	<b>1,146,000</b>	<b>1,145,752</b>	<b>2,248</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>100,000</b>	<b>260,979</b>	<b>161,979</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>579,000</b>	<b>579,000</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 689,000</b>	<b>\$ 839,979</b>	<b>\$ 150,979</b>

See notes to financial statements.

**ST. BERNARD PARISH CLERK OF COURT  
CHARLOTTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 1998**

**INTRODUCTION**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages, and other acts, and has other duties and powers provided by law. The clerk of court is elected for a four-year term.

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of presentation** - The accompanying financial statements of the St. Bernard Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**Reporting entity** - As the governing authority of the parish, for reporting purposes, the St. Bernard Parish Council is the financial reporting entity for St. Bernard Parish. The financial reporting entity consists of (a) the primary government (municipal), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Bernard Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the council to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the council.
2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

(Continued)

**ST. BERNARD PARISH CLERK OF COURT  
CHARLOTTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 1998**

(Continued)

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**Reporting entity - Continued**

Because the parish council pays certain operating expenditures of the clerk's office as required by Louisiana law, the clerk of court was determined to be a component unit of the St. Bernard Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds managed by the clerk of court and do not present information on the council, the general government services provided by that governmental unit, or the other government units that comprise the financial reporting entity.

**Fund accounting** - The clerk of court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not reported in the funds because they do not directly affect net expendable available financial resources.

Funds of the clerk of court are classified into two categories: governmental (General Fund) and fiduciary (Agency Funds). These funds are described as follows:

**General Fund**

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

**Agency Funds**

The Advance Deposit and Registry of Court Agency Funds account for assets held in an agent for others. Agency funds are custodial in nature (trustee legal liabilities) and do not involve measurement of results of operations.

**Basis of accounting** - Basis of accounting refers to what 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 focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practice in recording revenues and expenditures:

(Continued)



**ST. BERNARD PARISH CLERK OF COURT  
CHALMERSVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 1998**

*(Continued)*

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**Days of Accounting - Continued**

**Revenues**

Recordings, cancellations, court attendance, criminal cost, etc., are recorded in the year in which they are earned. Interest income on investments is recorded when the investments have matured and the income is available. Substantially all other revenues are reported when received.

**Expenditures**

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

**Budget practices** - The proposed budget for the 1998 fiscal year was made available for public inspection at the clerk's office on June 5, 1997. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 7 days prior to the public hearing. The budget hearing was held at the clerk's office on June 6, 1997. The budget is legally adopted and amended, as necessary, by the clerk. The budget for the 1998 fiscal year was amended, adopted and published in the official journal on March 23, 1998. All appropriations lapse at year end.

Fiscal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**Cash and cash equivalents** - Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**Uncollectible accounts receivable** - The clerk of court uses the allowance method to account for uncollectible accounts receivable. The allowance for uncollectible accounts is based on prior years experience and management's analysis of possible bad debts. Bad debt recoveries are charged against the allowance account as realized. The clerk of court considers all accounts receivable as June 30, 1998 to be fully collectible. Accordingly, no allowance for uncollectible accounts is acquired.

*(Continued)*

**ST. BERNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 1998**

*(Continued)*

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**General fixed assets and long-term obligations** - Fixed assets are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets are provided by the parish police jury and are recorded within the general fixed assets account group. All purchased fixed assets are valued at historical cost. Fixed assets provided by the parish police jury (50 percent of total fixed assets) are valued at their estimated fair value on the date received. No depreciation has been provided on general fixed assets.

The account group is not a fund. It is measured only with the measurement of financial position and does not involve the measurement of results of operations.

**Compensated absences** - Employees of the clerk of court's office earn two-weeks vacation leave and up to four weeks sick leave each year. The leave time accrues on a calendar year basis and must be used in the calendar year earned and is not payable upon separation from service. The accrual accumulated leave which had been earned by employees at June 30, 1998 has been included in the long term liability account group in the accompanying financial statements.

**Fund equity** - Reserves represent those portions of fund equity not appropriate for expenditures or are legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

**Total columns on statements** - Total columns on the statements are captioned "Minorities Only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**Use of estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the close of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

*(Continued)*

**ST. MORNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 1998  
(Continued)**

**B. CASH AND CASH EQUIVALENTS**

At June 30, 1998, the clerk of court has cash and cash equivalents (bank balances) totaling \$2,077,968 as follows:

Checking accounts	\$1,155,721
Time deposits	658,000
Savings passbooks	267,691
Total Deposits	2,081,412
Undeposited Funds	24,858
TOTAL	\$2,107,060

The deposits are stated at cost, which approximates market. Under state law, the 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 fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1998, the clerk has \$2,154,348 in deposits (collateral bank balances). These deposits are secured from risk by \$107,893 of federal deposit insurance and \$1,408,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are not considered collateral under the provisions of GASB Statement 3 (Category 3), Louisiana Revised Statute 39:1279 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

**C. RECEIVABLES**

The receivables of \$13,128 at June 30, 1998, are as follows:

	Governmental Fund - General Fund	Fiduciary Fund - Agency Fund	Total (Monies Due Only)
Regular	\$ 1,864	\$ -	\$ 1,864
Court Attendance	1,360	-	1,360
Criminal Court Costs	1,899	-	1,899
	\$3,123	\$ -	\$3,123

(Continued)

**ST. BERNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 1999**

(Continued)

**D. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, July 1, 1997	\$206,293
Additions - purchased by:	
General fund	26,231
Parish council	15,818
Depreciate	<u>(118,754)</u>
Balance, June 30, 1998	\$224,588

**E. PENSION PLAN**

Substantially all employees of the St. Bernard Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees earning at least \$500 per month who are under the age of 60 at the time of original employment are required to participate in the System.

Employees who retire at or after age 55 with at least 12 years of credited service are entitled to an annual retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 108 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the full benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:185, the employee's contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year.

(Continued)

**ST. BERNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 1996**

(Continued)

**E. PENSION PLAN - Continued**

The following provides certain disclosures for the clerk and the retirement system:

	<b>Year Ended June 30, 1996</b>	
<b>St. Bernard Parish Clerk of Court</b>		
Total current-year payroll		\$753,862
Total current-year covered payroll - employer		\$281,598
Total current-year covered payroll - employees (including DROP wages)		\$621,414
Actuarially required contributions: Dollar amount		\$ 61,570
Percent of total actuarially required contribution of all participating employers and employees		___ 8.1%
	<u>Required by State</u>	<u>Actual Contribution</u>
<b>Contributions:</b>		
Employee	8.25%	\$ 52,893
Employer	13.08%	70,358
<b>TOTAL</b>	<b>21.33%</b>	<b>\$123,251</b>

The required and actual employer contribution rates were 11.08% and 11.50% for June 30, 1997 and 1996, respectively.

(Continued)

ST. BERNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1998

(Continued)

I. PENSION PLAN - Continued

Actuarial information about the System for its most recent year available, the year ended June 30, 1997, is presented below.

Louisiana Clerks of Court Retirement and Relief Fund

Estimated payroll for current year \$49,901,864

Actuarially required contributions:

Actuarially required contribution for dedicated trust:

Dollar amount \$ 3,308,713

Percent of estimated payroll 6.77%

Actuarially required contribution for employees and employees:

Dollar amount \$ 4,298,233

Percent of estimated payroll 8.77%

Total actuarially required contribution:

Dollar amount \$ 7,606,946

Percent of estimated payroll 15.24%

(Continued)

ST. BERNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1998

(Continued)

**E. PENSION PLAN - Continued**

*Louisiana Clerks of Court and Relief Fund - Continued*

Net assets, fair value	\$151,204,181
Pension benefits obligation	188,475,092
Unfunded pension benefits obligation	\$ 38,271,691

The pension benefits obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERA and employers. The System does not make separate measurements of assets and pension benefits obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's comprehensive annual financial report. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11705 Derbansome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

The St. Bernard Parish Clerk of Court does not guarantee the benefits granted by the System.

**F. OTHER POST-EMPLOYMENT BENEFITS**

The St. Bernard Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's portion of the premiums) as an expenditure when the monthly premiums are due. The cost of such premiums borne by the clerk of court for both active and retired participants amounted to \$219,581 for 1998. These benefits are provided in accordance with the provisions of the Louisiana Clerks of Court Retirement and Relief System in which the St. Bernard Parish Clerk of Court's office participates as described in note G.

(Continued)

ST. BERNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1995  
(Continued)

F. OTHER POST-EMPLOYMENT BENEFITS - Continued

The cost of providing these benefits for the 19 retired participants for the year ended June 30, 1995 is as follows:

Retirees' contributions	\$18,217
Clerk of Court's contributions	18,217
Total contributions	\$36,434

G. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund encashed deposits follows:

	Unencashed Deposits			Unencashed Deposits End of Year
	Beginning of Year	Additions	Subtractions	
Agency funds:				
Advance deposit	\$ 978,468	\$1,204,668	\$1,204,290	\$ 978,846
Registry of court	1,271,787	278,729	1,218,722	1,331,794
TOTAL	\$2,250,255	\$1,483,397	\$2,423,012	\$1,731,630

Advance Deposit Fund

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:942, accounts for advance deposits on writs filed by litigants. 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 13:975, accounts for funds that have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.



**ST. BERNARD PARISH CLERK OF COURT  
CHALMERS, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 1998**

*(Continued)*

**II. EXCESS FUND BALANCE**

Louisiana Revised Statute 13:282 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund balance that exceeds one-half of the revenues of the last year of the clerk's term of office. At June 30, 1998, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of the office, and no determination of the amount that will be due, if any, can be made at this time.

**I. LITIGATION AND CLAIMS**

There were no litigation or claims outstanding at June 30, 1998, in which the clerk of court's office was involved.

**I. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH COUNCIL**

Certain operating expenditures of the clerk's office are paid by the parish council and are not included in the accompanying financial statements. These expenditures are summarized as follows:

Operating services less court attendance	532,132
Capital outlay	18,018
<b>TOTAL</b>	<b>550,150</b>

ST. BERNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA

ADDITIONAL INFORMATION

YEAR ENDED JUNE 30, 1998

**ST. BERNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA  
FIDUCIARY FUNDS - AGENCY FUNDS**

**SUPPLEMENTAL INFORMATION SCHEDULES**

**YEAR ENDED JUNE 30, 1998**

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 12:943, accounts for advance deposits on suits filed by litigants. 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 12:475, accounts for funds that have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

ST. BERNARD PARISH CLERK OF COURT  
CHALMERSVILLE, LOUISIANA  
FUNDIARY FUNDS - AGENCY FUNDS

COMBINING BALANCE SHEETS

JUNE 30, 1988

	Advance Deposit Fund	Registry of Court Fund	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$918,885	\$282,713	\$1,199,598
Receivables	28	28	56
<b>TOTAL ASSETS</b>	<b>\$918,913</b>	<b>\$282,741</b>	<b>\$1,199,654</b>
<b>LIABILITIES</b>			
Uncollected deposits	\$918,885	\$282,713	\$1,199,598

**ST. BERNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA  
FIDUCIARY FUNDS - AGENCY FUNDS**

**STATEMENTS OF CHANGES IN UNSETTLED DEPOSITS**

**YEAR ENDED JUNE 30, 1988**

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
UNSETTLED DEPOSITS, BEGINNING OF YEAR	\$ 938,668	\$1,221,367	\$2,200,135
<b>ADDITIONS:</b>			
Deposits:			
Fees and commissions	1,704,668	-	1,704,668
Judgments	-	265,719	265,719
Interest earnings on investments	-	14,292	14,292
<b>TOTAL ADDITIONS</b>	<b>1,704,668</b>	<b>279,719</b>	<b>1,984,387</b>
<b>SUBTOTAL</b>	<b>2,283,136</b>	<b>1,511,486</b>	<b>3,794,622</b>
<b>REDUCTIONS:</b>			
Clerk's costs (transferred to General Fund)	945,104	-	945,104
Settlements to litigants	200,588	1,218,777	1,419,365
Attorney, courtier, and notary fees	30,311	-	30,311
Sheriff's fees	208,442	-	208,442
Judges' supplemental compensation fund	41,298	-	41,298
Judicial Clerk's fund	72,525	-	72,525
Parish Council	44,987	-	44,987
Other reductions	18,792	(44)	18,748
<b>TOTAL REDUCTIONS</b>	<b>1,369,259</b>	<b>1,218,733</b>	<b>2,588,092</b>
UNSETTLED DEPOSITS, END OF YEAR	\$ 926,886	\$ 282,753	\$1,199,639

**ST. BERNARD PARISH CLERK OF COURT  
CHALMETTE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 1998**

We have audited the general-purpose financial statements of the St. Bernard Parish Clerk of Court as of and for the year ended June 30, 1998, and have issued our report thereon dated September 23, 1998. 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. Our audit of the financial statements as of June 30, 1998, resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

**a. Report on Internal Control and Compliance Material to the Financial Statements**

**Internal Control**

Material Weaknesses \_\_\_ Yes X No      Reportable Conditions \_\_\_ Yes X No

**Compliance**

Compliance Issues Material to Financial Statements \_\_\_ Yes X No

**b. Federal Awards - None**

**c. Identification of Major Programs - None**

**Section II Financial Statement Findings - No matters were reported.**

**Section III Federal Award Findings and Questioned Costs - None**

ST. BERNARD PARISH CLERK OF COURT  
CHARMETTE, LOUISIANA

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND  
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON  
AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

YEAR ENDED JUNE 30, 1998

**Bois, Frittsman, Sagers & Co., L.L.P.**  
Certified Public Accountants and Consultants

Don Frittsman, Jr., CPA<sup>2</sup>  
William M. Bois, CPA<sup>2</sup>  
Mark D. Sagers, Jr., CPA<sup>2</sup>  
David J. Sagers, III, CPA<sup>2</sup>  
Gregory J. Hillier, CPA<sup>2</sup>

<sup>2</sup>A Professional Accounting Corporation

MEMBER  
American Institute of CPAs  
Society of Louisiana CPAs  
Society of Louisiana CPAs  
Private Company Practice Section  
of the American Institute of CPAs  
Accounting Group International  
Chartered in Principal Cities Worldwide

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

Honorable Louis R. Torres  
St. Bernard Parish Clerk of Court  
Chalmette, Louisiana

We have audited the general-purpose financial statements of the St. Bernard Parish Clerk of Court (the Clerk) as of and for the year ended June 30, 1998, and have issued our report thereon dated September 21, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Clerk'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 these 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 Clerk's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 will occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.



Honorable Lena B. Torrey  
St. Bernard Parish Clerk of Court  
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This report is intended for the information of management and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

  
Fred J. DeBourcier, CPA  
Certified Public Accountant  
September 23, 1998