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LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

Financial Report

Year Ended June 30, 1968

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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 11/24/68

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## MANAGEMENT LETTER

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The Honorable G. C. Ben Guillot  
Lafayette Parish Clerk of Court  
Lafayette, Louisiana

During our audit of the financial statements of the Lafayette Parish Clerk of Court (Clerk), Lafayette, Louisiana for the year ended June 30, 1998, we noted certain areas in which improvements in the accounting system and financial positions of the Clerk of Court may be desirable. These improvements, if implemented, should improve the efficiency and effectiveness of operations and provide better control and protection over the assets of the Clerk of Court. Therefore, the following improvements are recommended:

1. During the fiscal year ended June 30, 1998, the Self-Insurance Fund experienced an operating loss of \$73,358. Although a transfer of \$100,000 was made from the General Fund subsequent to the fiscal year and to cover the loss, the fund should be able to operate without such transfers. Consideration should be made to exploring plan adjustments in order for the fund to be self-sufficient.

The following are recommendations for travel expenditures paid to employees:

2. When employees attend out-of-town seminars, the Clerk should consider reimbursing employees for actual travel and meal expenses paid by employees rather than giving employees a predetermined allowance.
3. If daily expense allowances are given to employees attending out-of-town seminars, the allowances should be in accordance with Internal Revenue Service guidelines.
4. The Clerk's policy for travel, amuse and connection expenses should be reduced to writing.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance, please feel free to contact us.

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

Lafayette, Louisiana  
December 31, 1998

MEMBER OF  
SERVICES GROUP  
INTERNATIONAL  
CPA SOCIETY

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## INDEPENDENT AUDITORS' REPORT

The Honorable D. C. Dan Guillot  
Lafayette Parish Clerk of Court  
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the Lafayette Parish Clerk of Court (Clerk), a component unit of the Lafayette Parish government, as of and for the year then ended June 30, 2008, as listed in the table of contents. These general purpose financial statements are the responsibility of the Lafayette Parish Clerk of Court. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, 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 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.

Governmental Accounting Standards Board Technical Bulletin 08-03, disclosures about year 2008 issues, requires disclosure of certain matters regarding the year 2008 issues. The Clerk has included such disclosures in Note 12. Because of the unprecedented nature of the year 2008 issues, its effects and the success of related remediation efforts will not be fully determinable until the year 2009 and thereafter. Accordingly, insufficient audit evidence exists to support the Clerk's disclosures with respect to the year 2008 issue made in Note 12. Further, we do not provide assurance that the Clerk is or will be year 2008 ready, that the Clerk's year 2008 remediation efforts will be successful in whole or in part, or that the parties with which the Clerk does business will be year 2008 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2008 disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafayette Parish Clerk of Court, as of June 30, 2008, and the results of its operation and cash flows of its proprietary fund type for the year then ended, in conformity with generally accepted accounting principles.

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

In accordance with Government Auditing Standards, we have also issued a report dated December 31, 1998 on our consideration of the Clerk's internal control over financial reporting and our tests on the Clerk's compliance with certain laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying 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 Lafayette Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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

*Kelley, Champagne, Havel & Kelley, LLC*  
CERTIFIED PUBLIC ACCOUNTANTS

Lafayette, Louisiana  
December 31, 1998

**FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - CONTINUED)**

STAMENTS UNDER CARE OF CORP  
 LAURENCE, LAURENCE

Continued Balance Sheet - LIABILITIES AND EQUITY ACCOUNTS  
 June 30, 1988

	LIABILITIES		EQUITY	
	1988	1987	1988	1987
Accounts receivable	1,000,000	1,000,000		
Accounts payable	200,000	-		
Prepaid expenses	5,000	-		
Accrued interest	2,000	-		
Deferred income	5,000	-		
Inventory	-	-	1,000,000	1,000,000
Equipment	-	-	200,000	200,000
Retained earnings	1,000,000	1,000,000	1,000,000	1,000,000
Total	2,210,000	2,000,000	2,210,000	2,200,000

	LIABILITIES		EQUITY	
	1988	1987	1988	1987
Accounts receivable	1,000,000	1,000,000		
Accounts payable	200,000	-		
Prepaid expenses	5,000	-		
Accrued interest	2,000	-		
Deferred income	5,000	-		
Inventory	-	-	1,000,000	1,000,000
Equipment	-	-	200,000	200,000
Retained earnings	1,000,000	1,000,000	1,000,000	1,000,000
Total	2,210,000	2,000,000	2,210,000	2,200,000

The accompanying notes are an integral part of this statement.



LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

Statement of Revenue, Expenditures, and Changes in Fund Balance -  
(Budget Basis) and Actual  
Governmental Fund Type - General Fund  
Year Ended June 30, 1998

With Comparative Actual Amounts for Year Ended June 30, 1997

	1998		Variance - Favorable (Disfavorable)	1997 Actual
	Budget	Actual		
<b>Revenue:</b>				
License and permit Fees, charges and commissions -	\$ 55,748	\$ 48,450	\$ 6,298	\$ 48,888
Court costs, fees and charges	201,892	148,438	5,454	190,892
Fees for recording				
legal documents	4,264,475	5,583,818	1,319,343	3,174,133
Fees for certified copies	200,378	421,340	220,962	344,398
Miscellaneous	273,385	451,889	178,504	378,828
<b>Total revenues</b>	<u>\$ 3,142,321</u>	<u>\$ 6,883,811</u>	<u>\$ 338,349</u>	<u>\$ 5,528,839</u>
<b>Expenditures:</b>				
Current -				
Personnel services and related benefits	3,835,388	3,788,824	46,564	3,745,889
Operating services	388,188	438,020	49,832	482,888
Material and supplies	400,000	388,320	11,680	332,871
Appropriations to Lafayette Parish Government	8,711	380,208	(271,497)	162,440
Capital outlay	288,280	278,618	9,662	72,151
<b>Total expenditures</b>	<u>\$ 4,921,767</u>	<u>\$ 5,238,990</u>	<u>\$ (682,777)</u>	<u>\$ 3,978,839</u>
<b>Excess of revenues     over expenditures</b>	<b>\$ 220,554</b>	<b>\$ 644,821</b>	<b>\$ 424,267</b>	<b>\$ 550,000</b>
<b>Fund balance, beginning of year</b>	<b>\$ 3,489,332</b>	<b>\$ 3,489,332</b>	<b>-</b>	<b>\$ 3,388,381</b>
<b>Fund balance, end of year</b>	<b>\$ 3,709,886</b>	<b>\$ 4,134,153</b>	<b>\$ 424,267</b>	<b>\$ 3,938,381</b>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings  
Proprietary Fund Type  
Internal Service Fund - Group Self-Insurance Fund  
Years Ended June 30, 1998 and 1997

	1998	1997
Operating revenues:		
Employer contributions	\$ 391,412	\$ 379,729
Employee contributions	80,203	82,432
Total operating revenues	471,615	462,161
Operating expenses:		
Administrative fees	23,748	29,346
Insurance premiums	389,647	37,897
Medical claims	88,208	471,552
Total operating expenses	501,603	488,795
Operating loss	27,988	(26,634)
Nonoperating income:		
Interest income	4,488	3,228
Net loss	23,500	(23,406)
Retained earnings, beginning	122,582	216,188
Retained earnings, ending	\$ 99,082	\$ 192,782

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH CLASSE OF COUNTY  
LAFAYETTE, LOUISIANA

Comparative Statement of Cash Flows  
Proprietary Fund Type  
Internal Service Fund - Group Self-Insurance Fund  
Years Ended June 30, 1998 and 1997

	1998	1997
Cash flows from operating activities:		
Operating Revenues	\$ 177,808	\$121,583
Adjustments to reconcile operating income to net cash provided by operating activities -		
Changes in assets and liabilities:		
Increase in receivables	140,200	61,844
Increase (Decrease) in claims payable/ liabilities	(128,882)	(70,818)
Net cash provided (used) by operating activities	(108,212)	(89,201)
Cash used by operating activities	(146,218)	(56,804)
Cash flows from investing activities:		
Interest on interest-bearing deposits	8,488	8,318
Decrease in cash and cash equivalents	(141,690)	(47,779)
Cash and cash equivalents, beginning of year	109,438	193,816
Cash and cash equivalents, end of year	\$ 87,778	\$ 188,488
	*****	*****

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 24 of the Louisiana Constitution of 1874, 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 Lafayette Parish Clerk of Court conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:113 and to the industry audit guide, Section 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, account groups, activities, or centers, that are controlled by the Clerk of Court as an independently elected parish official. Based on the criteria established by the Government Accounting Standards Board (GASB) Statement No. 14, the Clerk of Court is a component unit of the Lafayette Parish Government. The Clerk of Court is financially dependent on the Lafayette Parish Government since the Clerk's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish government and certain operating expenditures of the Clerk's office are paid by the parish government.

As an independently elected official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Certain units of local government over which the Clerk of Court exercises no oversight responsibility, such as the parish school board, other independently elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the Parish Clerk of Court.

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

LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Our with a separate set of self-balancing accounts that comprise five 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:

**Governmental Fund -**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 12:181, 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's office are accounted for in this fund. General operating expenditures are paid from this fund.

**Fiduciary Funds -**

**Agency Funds**

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

**Proprietary Funds -**

**Internal Service Fund**

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. The Group Self-Insurance Fund is an internal service fund used to account for monies accumulated to provide group health coverage for employees of the Lafayette Parish Clerk of Court.

**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 refers to the timing of the measurements made, regardless of the measurement focus applied.

LAKEVIEW WATER CLERK OF COURT  
Baton Rouge, Louisiana

Notes to Financial Statements (Continued)

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. Under the modified accrual basis of accounting, revenues are recognized when measurable in accrual when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

These revenues susceptible to accrual are recordings, cancellations, mortgage certifications, certified copies, court attendance, interest earned on interest-bearing deposits, and criminal costs.

Substantially all other revenues are recorded when received.

The Clerk of Court applies all applicable financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1988 in accounting and reporting its proprietary fund operations unless those pronouncements conflict with or contradict Governmental Accounting Standards Board (GASB) pronouncements.

**D. Budgetary and Budgetary Accounting**

The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared and submitted to the Clerk of Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.

LAFALETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court. Such amendments were not material in relation to the original appropriations.

8. Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Revenue Group, rather than in the General Fund. General fixed assets provided by the parish council are not recorded within the general fixed assets account group. 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.

Long-term liabilities directly associated with and expected to be paid from the General Fund with current available resources are accounted for in the General Fund. All other long-term liabilities are accounted for in the general long-term debt account group.

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

9. INTEREST-BEARING DEPOSITS

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

10. Statement of Cash Flows

For the purpose of the statement of cash flows, the Internal Service Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

D. Bad Debt

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, 1998.

E. Vacation and Personal Leave

Employees of the Clerk of Court's office earn 18 to 28 days of vacation leave each year depending on length of service. In addition, employees earn 12 days of personal leave each year. Vacation leave must be used in the year earned. Upon resignation or retirement, employees may, at the discretion of the Clerk, be paid for unused vacation leave at the employee's current rate of pay. Personal leave may be accumulated to a maximum of 90 days and carried over to succeeding years. Employees are paid for unused personal leave upon termination or retirement. At June 30, 1998, the Clerk of Court has accrued vested leave benefits as required to be reported in accordance with GASB statement No. 18, "Accounting for Compensated Absences".

F. Inventory

Inventory in the Clerk's general fund consist of copies of historical books produced and published by the Clerk for sale to the general public. The books are recorded at cost which is lower than market at June 30, 1998.

G. Fund Equity

Reserves represent those portions of fund equity not available for expenditures as legally segregated for specific future use.

Designated fund balances represent tentative plans for future use of financial resources.

H. Commitments

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 intervention in the funds.



LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

Notes to Financial Statements Continued

M. Post-Retirement Health Care and Life Insurance Benefits

The Clerk of Court has no established policy regarding the payment of costs of providing continuing health care and life insurance benefits for its retired employees.

N. Memorandum Only - Total Columns

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk may deposit funds within a financial 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 may 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. As June 30, 1984, the Clerk of Court has cash and cash equivalents (book balances) totaling \$6,479,956 as follows:

Money market accounts	\$1,371,327
Time deposits	5,108,629
Total	\$6,479,956

These deposits are stated at cost, which approximates market. Under state law, these deposits for the remaining term indicated 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

LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

financial agent. These securities are held in the name of the pledging financial agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposits balances, Check balances at June 30, 1999, and the related federal insurance and pledged securities:

Bank balances	\$8,844,808
Federal Insurance	\$1,888,897
Pledged Securities (Category 2)	4,893,831
Total federal insurance and pledged securities	\$8,844,808

pledged securities in category 2 include unsecured or unregistered investments for which the securities are held by the broker or dealer, or by the trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 2) investments, Revised Statute 18:1223 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 financial agent has failed to pay deposited funds upon demand.

13) General Fixed Assets

A summary of changes in general fixed assets follows:

	Furniture, Fixtures and Equipment	Intangibles	Total Equipment
Balance, July 1, 1997	\$8,187,845	108,594	\$8,296,439
Additions	281,898	-	281,898
Deletions	378,828	-	378,828
Balance, June 30, 1999	\$8,089,915	\$108,594	\$8,200,509

In 1998, the Clerk of Court completed a project to renovate the first, second and third floors of the Courthouse. The total cost of the facility renovation was approximately \$4,840,000. All movable items included in the renovation and belonging to or controlled by the Clerk of Court are inventoried and included in the general fixed asset group of the Clerk of Court. Immovable items, such as building renovations, belong to the Lafayette Parish Government and are therefore not included in the general fixed asset account group.

LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

14) Pension Plan

Plan Description. - The Lafayette Parish Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1501 - 1540 to provide retirement, disability and survivor benefits to members throughout the State of Louisiana. The Clerk of Court Retirement and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 11740 Brickstone Ave., Suite B-2, Baton Rouge, Louisiana 70804.

Funding Policy. - Plan members are required to contribute 2.25% of their annual covered salary and the Lafayette Parish Clerk of Court is required to contribute at an actuarially determined rate. The covered rate is 18.5% of covered payroll. The contribution requirements of plan members and the Lafayette Parish Clerk of Court are established and may be amended by the Clerk of Court Retirement and Relief Fund. The Lafayette Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 2008, 2007, and 2006 were \$266,315, \$258,848 and \$238,726, respectively.

15) Changes in Agency Fund Balances

A summary of changes in agency fund restricted deposits follows:

	June 30, 2008			
	Restricted Deposits at Beginning of Year	Additions	Deductions	Restricted Deposits at End
<b>Agency Funds:</b>				
Advance Deposit I	\$ 50,204	\$ 81,874	\$ 51,390	\$ -
Advance Deposit II	2,482,219	2,494,863	2,518,487	2,497,375
Registry of Court	2,822,272	405,567	743,224	2,523,897
<b>Totals</b>	<b>\$4,354,695</b>	<b>\$4,981,963</b>	<b>\$4,712,814</b>	<b>\$4,399,562</b>

**LAFAYETTE PARISH CLERK OF COURT**  
Lafayette, Louisiana

**Notes to Financial Statements (Continued)**

**16) Risk Management - Group Self-Insurance Reimbursement**

On July 3, 1993, the Clerk established a limited risk management program for group hospitalization insurance. Premiums are paid into the Group Self-Insurance Fund by the General Fund and Funds are available to pay claims, claim reserves and administrative costs of the program. The Clerk has contracted Hecox, Inc. to act as the third party administrator for the program. An excess of coverage insurance policy covers individual claims in excess of \$25,000 per year and \$1,000,000 per lifetime. During the fiscal year ended June 30, 1998, a total of \$473,391 in premiums were paid by the General Fund and employees of the Clerk. Individual premiums are set to cover the maximum exposure to the program in a fiscal year and are reported as quasi-revenue in interfund transactions. Liability was reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, reserve claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The Clerk currently does not discount the claims liability. Changes in the claims liability are as follows:

	<u>Expensing of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Benefit Payments and Claims</u>	<u>Balance at Fiscal Year End</u>
1996 - 1996	\$28,353	\$343,795	\$343,795	\$28,354
1996 - 1997	\$28,324	\$513,818	\$471,563	\$65,079
1997 - 1998	\$28,678	\$424,818	\$424,818	\$78,941

**17) Changes in General Long-Term Obligations**

During the year ended June 30, 1998, the following changes occurred in liabilities reported in the long-term debt account group:

Accrued compensated absences payable, June 30, 1997	\$347,324
Current year activity:	
Increase in accrued compensated absences	41,388
Accrued compensated absences payable, June 30, 1998	\$388,712

LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(8) Deferred Compensation Plan

The Lafayette Parish Clerk of Court offers its employees participation in the Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all Clerk of Court employees, permits the employee to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are forfeit paid or made available to the employee or other beneficiary solely the property and rights of the State of Louisiana without being restricted to the provisions of benefits under the plan subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an event equal to the fair market value of the deferred account for each participant.

It is the opinion of management, after consulting with legal counsel, that the Clerk of Court has no liability for losses under the plan.

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

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

Income relating to court reporting attendance and maintenance agreements required to be paid by the Lafayette Parish Government are reported as revenues. During the years ended June 30, 1998 and 1997, the required payments by the Lafayette Parish Government were waived by the Lafayette Parish Clerk of Court and are reflected as appropriation expenditures.

(10) Litigation

At June 30, 1998, the Clerk of Court is involved in several lawsuits claiming damages. In the opinion of the Clerk of Court's legal counsel, resolution of these lawsuits will not create a liability to the Clerk of Court in excess of insurance coverage.

LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(11) Impact of Year 2000 on Computer Programs (Continued)

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Clerk's computer programs that have time sensitive software may recognize a date using "00" as the year 1900 INSTEAD of the year 2000. This could result in a system failure or miscalculations causing disruptions of operations, inclusions, among other things, a temporary inability to process transactions, or engage in similar normal business activities.

At this time, the Clerk is in the process of connecting its software programs which will comply with the year 2000 issue. The Clerk is also utilizing an external computer consultant to identify and test the systems for Year 2000 compliance. To date, a preliminary assessment of the impact of this issue has NOT been completed. Because of the experimental nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 1999 and thereafter.

**SUPPLEMENTAL INFORMATION**

**SCHEDULE OF INDIVIDUAL FINDS**



GENERAL FUND

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

**LAFAYETTE PARISH CLERK OF COURT**  
**Lafayette, Louisiana**  
**General Fund**

Comparative Balance Sheet  
 June 30, 1998 and 1997

ASSETS	<u>1998</u>	<u>1997</u>
Cash	\$ 1,388	\$ 1,760
Interest-bearing deposits	2,805,945	2,582,990
Receivables:		
Accounts:	200,391	179,893
Accrued interest	4,208	8,420
Federal grant	34,321	-
Inventory	<u>13,325</u>	<u>18,596</u>
Total assets	<u>32,214,818</u>	<u>31,778,599</u>
	*****	*****
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ 215,764	\$ 84,519
Payroll deductions payable	13,893	18,990
Due to other governmental entities	8,388	-
Compensated absences	<u>273,328</u>	<u>289,281</u>
Total liabilities	<u>507,373</u>	<u>392,790</u>
Fund balances:		
Reserved for inventory	14,578	14,596
Unreserved -		
Undesignated	<u>2,692,227</u>	<u>2,969,213</u>
Total fund balance	<u>2,706,805</u>	<u>2,983,809</u>
Total liabilities and fund balance	<u>32,214,818</u>	<u>31,778,599</u>
	*****	*****

LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana  
General Fund

Statement of Expenses Compared to Budget (BMAP Basis)  
Year Ended June 30, 1998  
With Comparative Actual Amounts for Year Ended June 30, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
<b>Licenses and permits:</b>				
Marriage licenses	\$ 81,100	\$ 45,975	\$ (35,125)	\$ 43,435
Notarys	8,100	5,625	(2,475)	5,245
<b>Total licenses and permits</b>	<b>89,200</b>	<b>51,600</b>	<b>(37,600)</b>	<b>48,680</b>
<b>Fees, charges and commissions:</b>				
<b>Court costs, fees, and charges -</b>				
Criminal cases	48,100	46,510	(1,590)	46,700
Court attendance reporting	-	25,000	25,000	24,000
Other	45,400	38,100	(7,300)	38,800
<b>Total court costs, fees and charges</b>	<b>138,500</b>	<b>109,610</b>	<b>(28,890)</b>	<b>109,500</b>
<b>Fees for recording legal documents -</b>				
Recordings	1,400,174	1,384,170	(16,004)	1,315,340
Index search	1,100	1,700	600	1,000
Cancellations	88,000	78,200	(9,800)	68,700
Mortgage certificates	100,100	160,800	160,700	174,800
Sales and commissions	1,248,400	1,461,500	1,113,100	1,560,400
CCF filing	48,000	28,800	(19,200)	48,000
<b>Total fees for recording legal documents</b>	<b>4,305,474</b>	<b>3,328,810</b>	<b>(976,664)</b>	<b>3,274,110</b>
<b>Certified copies</b>	<b>500,100</b>	<b>431,510</b>	<b>(68,590)</b>	<b>380,500</b>

(continued)

LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana  
General Fund

Statement of Revenues Compared to Budget (BAAF Basis) (Continued)  
Year Ended June 30, 1998  
With Comparative Actual Revenues for Year Ended June 30, 1997

	1998		Variance - Favorable	1997 Actual
	Budget	Actual		
<b>Miscellaneous:</b>				
Interest earned	201,488	214,486	6,997	198,939
Changes reimbursable by parish government	-	148,493	148,493	124,144
Elections	13,293	2,239	(11,054)	12,893
Judicial commitments	2,598	2,239	359	478
Change of venue	13,231	38,378	(25,147)	-
Federal grant	-	28,836	28,836	-
Sale of books	2,484	1,243	1,241	7,239
Other	28,238	28,836	(698)	21,589
<b>Total miscellaneous</b>	<u>275,284</u>	<u>451,839</u>	<u>176,555</u>	<u>376,318</u>
<b>Total revenues</b>	<u>29,143,281</u>	<u>29,981,813</u>	<u>838,532</u>	<u>28,894,897</u>

LAFAYETTE PARISH CLERK OF COURT  
Lafayette, Louisiana  
General Fund

Statement of Expenditures compared to Budget (MARP Budget) -  
Year Ended June 30, 1988  
With Comparative Actual Amounts for Year Ended June 30, 1987

	1988		Variance - Favorable (Unfavorable)	1987 Actual
	Budget	Actual		
<b>Expenditures:</b>				
<b>Current -</b>				
<b>Personnel Services and related benefits -</b>				
<b>Salaries:</b>				
Clerk	\$ 26,400	\$ 26,505	\$ 105	\$ 27,000
Deputy clerk	2,878,000	2,878,328	328	2,832,328
Clerk's expense allowance	3,000	7,500	4,500	4,400
Clerk's supplemental fund	20,400	20,875	475	20,875
Hospitalization insurance	470,700	371,410	99,290	370,720
Payroll taxes, retirement and compensated absences	208,180	208,520	340	208,340
<b>Total personnel services and related benefits</b>	<b>3,805,680</b>	<b>3,814,538</b>	<b>8,858</b>	<b>3,783,783</b>
<b>Operating services -</b>				
Interest	70,000	21,894	48,106	36,812
Professional fees	64,400	62,390	2,010	52,870
DCC filing	60,000	58,000	2,000	48,000
Court index	73,300	51,196	22,104	70,876
Book publication costs	-	1,000	(1,000)	5,840
Receptions	400	500	100	87
Telephone	64,000	20,000	44,000	20,100
Travel and conventions	5,400	4,500	900	15,874
Stationery expense				
allowance	13,700	21,874	8,174	17,137
Duplex expense	67,000	28,800	38,200	20,700
Carfax fees	400	200	200	870

(continued)

LAKECHARTE PARISH GOVERNMENT  
Lafayette, Louisiana  
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)  
Year Ended June 30, 1999  
With Comparative Actual Amounts for Year Ended June 30, 1997

	1999		Variance - Favorable Unfavorable	1997 Actual
	Budget	Actual		
Change of venue	10,000	10,000	0,000	-
Computer operations	242,484	214,400	28,084	128,044
Parking fees	12,040	26,700	-14,660	26,720
Judges' supplemental fund	1,100	251	849	870
Training	6,700	8,800	-2,100	3,800
Center for family violence contribution	22,020	22,428	-3,408	22,284
Total operating services	305,344	420,628	-115,284	403,364
Materials and supplies -				
Office supplies and operations	263,978	244,970	19,008	281,400
Automobile and maintenance	1,876	2,240	-364	1,210
Lease expense	-	-	-	22,290
Dues and subscriptions	2,467	2,000	467	1,900
Uniforms	20,000	40,818	-20,818	7,082
Total materials and supplies	287,261	290,028	-2,767	313,882
Appropriations to Lafayette Parish Government -				
Capital outlay	8,713	8,043	670	8,276
Increasing revenues and expenditures unreimbursed	-	270,125	-270,125	-158,368
Total appropriations to Lafayette Parish Government	8,713	278,168	-169,455	-150,092

(Cont'd)

LAWRENCE WALKER CLUB OF COLOR  
LAWRENCE, MISSOURI  
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)  
Year Ended June 30, 1998  
With Comparative Actual Results for Year Ended June 30, 1997

	1998		VARIANCE - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Capital outlay -				
Office equipment	126,100	99,833	26,267	38,338
Computer equipment	121,333	98,588	22,745	18,816
Telephone equipment	88,112	81,888	6,224	-
Total capital outlay	<u>335,545</u>	<u>279,309</u>	<u>56,236</u>	<u>57,154</u>
Total expenditures	\$4,317,318	\$4,338,886	\$ 21,568	\$3,678,886

INTERNAL SERVICE FUND

Group Self-Insurance Fund - To account for monies accumulated to provide group insurance coverage for employees of the Lafayette Parish Clerk of Court. Employer and employee contributions are used to purchase insurance, pay claims and pay the insurance company for administration of the program.



SARASOTA PALMS CLUB OF COURT  
 INCORPORATED, LOUISIANA  
 INSURED SERVICE FUND  
 GROUP-TWO Insurance Fund

Comparative Balance Sheet  
 June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Current assets:		
Interest-bearing deposits	\$ 87,770	\$129,439
Group-Two insurance policy receivable	<u>83,828</u>	<u>22,289</u>
<b>Total assets</b>	<b>\$171,598</b>	<b>\$151,728</b>
	*****	*****
<b>LIABILITIES AND FUND EQUITY</b>		
Current liabilities:		
Claims payable	\$ 70,862	\$ 88,879
Group-Two insurance policy payable	<u>-</u>	<u>28,874</u>
<b>Total current liabilities</b>	<b>70,862</b>	<b>117,753</b>
Fund equity:		
Retained earnings -		
unreserved, undesignated	<u>80,233</u>	<u>123,295</u>
<b>Total liabilities and fund equity</b>	<b>\$151,095</b>	<b>\$141,048</b>
	*****	*****

**LAFAYETTE PARISH CLERK OF COURT**  
**Lafayette, Louisiana**  
**Internal Service Fund**  
**Group Self-Insurance Fund**

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings  
 Years Ended June 30, 1988 and 1987

	1988	1987
Operating revenues:		
Employer contributions	\$ 381,813	\$ 379,728
Employee contributions	83,872	81,482
Total operating revenue	465,685	461,210
Operating expenses:		
Administrative fees	22,140	19,348
Insurance premiums	182,897	97,897
Medical claims	428,350	473,383
Total operating expenses	633,387	590,628
Operating loss	(167,702)	(129,418)
Nonoperating revenues:		
Interest income	3,334	3,528
Net loss	(164,368)	(125,890)
Retained earnings, beginning	123,323	218,335
Retained earnings, ending	\$ 58,955	\$ 192,445

LAFAYETTE PARISH CLERS OF COURT  
Lafayette, Louisiana  
Internal Service Fund  
Group Self-Insurance Fund

Comparative Statement of Cash Flows  
Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Cash flows from operating activities:		
Operating loss	\$ (577,882)	\$ (121,882)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Changes in assets and liabilities:		
Increase in receivables	(48,328)	16,844
Increase (decrease) in claims payable/ liabilities	(28,082)	29,828
Net cash provided (used) by operating activities	(68,138)	66,796
Cash used by operating activities	(648,121)	(58,894)
Cash flows from investing activities:		
Interest on interest-bearing deposits	4,848	9,828
Decrease in cash and cash equivalents	(281,688)	(47,796)
Cash and cash equivalents, beginning of year	229,638	243,216
Cash and cash equivalents, end of year	\$ 87,778	\$ 188,438

ASSET FUND

Advance Deposit Fund - The Advance Deposit Funds I and II, as provided by Louisiana Revised Statute 13:419, are used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigant after all costs have been paid.

Registry of Court Fund - The Registry of Court Fund, as provided by Louisiana Revised Statute 13:419, 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.

AMERICAN INDIAN CLUB OF COSTA  
 RICA, INCORPORATED  
 Agency Funds

Condensing Balance Sheet

June 30, 1938

with comparative totals for June 30, 1937

ASSETS

	Assets	Liabilities	Equity	Assets	Liabilities	Equity
	1938	1937	1938	1937	1937	1937
Cash	\$ -	\$ -	\$ -	\$ 3,281	\$ 3,281	\$ 3,281
Interest-bearing deposits	-	3,037.83	3,124.88	4,382.22	4,382.22	4,382.22
Total assets	\$ -	\$3,037.83	\$3,124.88	\$4,382.22	\$4,382.22	\$4,382.22

LIABILITIES

Due to 516 agents and others	\$ -	\$1,037.83	\$1,124.88	\$4,382.22	\$4,382.22	\$4,382.22
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## DRIVING 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 GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable E. C. Dan Ralston  
Lafayette Parish Clerk of Court  
Lafayette, Louisiana

We have audited the financial statements of Lafayette Parish Clerk of Court, a component unit of the Lafayette Parish Government, as of and for the year ended June 30, 2008, and have issued our report thereon dated December 23, 2008. In our report, our opinion was qualified because insufficient audit evidence exists to support the Lafayette Parish Clerk of Court's disclosures with respect to the year 2008 issue due to the unprejudiced nature and its effects and the success of related remediation efforts will not be fully determinable until the year 2009 and thereafter. 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 Lafayette Parish Clerk of Court's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying summary schedule of findings and questioned costs in Part II, Section A.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Lafayette 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. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses 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 in amounts that would be material 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

REPORT OF THE  
COMPTROLLER GENERAL OF THE UNITED STATES  
ON THE AUDIT OF THE  
GENERAL PURPOSE FINANCIAL STATEMENTS  
OF THE LAFAYETTE PARISH GOVERNMENT



We did raise other matters involving the internal control over financial reporting that we have reported to the Lafayette Parish Clerk of Court in a separate letter dated December 21, 1998.

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

*Kolder, Champagne, Hoven & Rainey, LLC*  
Certified Public Accountants

Lafayette, Louisiana  
December 22, 1998

LEGISLATIVE BUDGET COMMISSION

Schedule of expenditures of Federal funds  
Year Ended June 30, 1988

<u>Federal function/pass-through SUBJECT/PROGRAM NAME</u>	CFOA Number	Expenditures
United States Department of Health and Human Resources:		
Passed-through activities		
Department of Social Services -		
Child Support Enforcement	93.54)	100.916 *****

LAFAYETTE PARISH CLERK OF COURT

Notes to Schedule of Federal Awards  
Year Ended June 30, 1988

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal financial assistance programs of the Lafayette Parish Clerk of Court. The Clerk's reporting entity is defined in note 2 to the general-purpose financial statements for the year ended June 30, 1988. All Federal financial assistance received is included on the schedule.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Clerk's general-purpose financial statements for the year ended June 30, 1988.

(3) Relationship to Federal Financial Reports

Amounts reported in the Schedule of Expenditures of Federal Awards agree with the amounts reported in the related federal financial reports.

LAFAYETTE PARISH CLERK OF COURT

Summary Schedule of Findings and Questioned Costs  
Year Ended June 30, 1988

Part I. Summary of Auditor's Findings:

1. A qualified opinion was issued on the financial statements.
2. No reportable conditions in internal control was disclosed by the audit of the financial statements.
3. No instance of noncompliance was disclosed by the audit of the financial statements.
4. A separate management letter dated December 31, 1988, was issued.

Part II. Findings Which are Required to be Reported in Accordance With Generally Accepted Governmental Auditing Standards:

A. Compliance Finding :

79-1 expending public funds for private purposes

Condition: The Clerk of Court was not in compliance with Louisiana State Constitution Article 16, "Donations, Loans, or Grants of Public Credit," which prohibits expending public funds for private purposes.

Recommendation: We recommend that controls be established to ensure that all expenditures of the Clerk of Court's office are for public purposes.

Response: Management concurs with the recommendation. The Deputy Clerk has been informed of this noncompliance and has implemented procedures to ensure that all expenditures of the Clerk of Court are for public purposes.

**CONTRACTS UNDER CARE OF COURT**

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 1998

Fiscal Year Finding Activity Account	Corrective Action	Date of Corrective Action	Name of Contact Person	Assigned Completion Date
---	----------------------	---------------------------------	------------------------------	--------------------------------

000001 1998 6/30/98 --

**Summary:**

<p>88-1 (C) 1998</p>	<p>The Lafayette Parish Clerk of Court did not comply with Louisiana State Constitution Article 14 when public funds were expended for private purposes.</p>	<p>NA</p>	<p>Procedures have been implemented to ensure that all expenditures of the Clerk of Court are for public purposes.</p>	<p>See Schedule, Comptroller Deputy Clerk</p>
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**Financial Control:**

There were no financial control findings as of 6/30/98.

**Management Issues:**

<p>88-2 (M) 1997 Item 1</p>	<p>The Group Field Insurance Fund experienced an operating loss of \$71,996. The Fund should be able to source outside transfers from the General Fund. Item 1 on 6/15/98 management letter</p>	<p>NO</p>	<p>The FIM Deductions will be increased as of 1/1/98. Premiums were increased 1% during fiscal year ended 6/30/98. Management will evaluate the fund as 6/30/99 to determine the necessity of increasing premiums again.</p>	<p>See Schedule, 6/30/98 Deputy Clerk</p>
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(continued)

SUBMITTEE FINANCE GUIDE OF CODEC

Summary Schedule of Currents and Prior Year Audit Findings  
and Corrective Action Plan (continued)  
Year Ended June 30, 1998

<u>Ref. No.</u>	<u>Planned Year Finding Initially Observed</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Committee Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
<u>Current 1998 (6/18/98) -- (continued)</u>						
98-3 (6C) Item 2	1998	Club employees traveling out-of-town for business were paid the remaining amount of an advance drawn on the date of travel, without regard to the actual amount paid by the employee.	No	The Clerk is in the process of reviewing its travel, meals, and convention expense policy. Consideration will be given to auditor recommendations regarding this matter. The policy will be redrafted and released in writing during fiscal year ended 6/30/99.	Jan Ardison, Deputy Clerk	6/18/99
98-3 (6C) Item 3	1998	Daily expense allowances for Club employees attending seminars were accumulated with-out regard to allocations for each allowance.	No	Same as 98-3 (6C) above.	Jan Ardison, Deputy Clerk	6/18/99
98-3 (6C) Item 4	1998	The Clerk does not have a written policy for travel, seminar and convention expense incurred by employees.	No	Same as 98-3 (6C) above.	Jan Ardison, Deputy Clerk	6/30/99

9809 9806 (6/18/98) --

Continued:

There were no compliance findings at 6/30/98.

(continued)

**MANAGEMENT ACTION CLERK OF COURT**

Inventory Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plans (Continued)  
Year ended June 30, 2011

Period Year Ending Initially Reported	Section of Finding	Corrective Action	Year of Completion	Responsible Compliance Officer	
Period 2008 (4/18/2010) (Continued)					
<b>Internal Control:</b>					
IT-1	20080001	The balance in the individual bank accounts had not been reconciled with the corresponding bank balances in the Advances deposit account as of 6/30/08, 2009.	Yes	The balance in the Advances deposit account was reconciled to the accounts disclosed properly thereafter during fiscal year ended 6/30/09.	N/A
<b>PROCUREMENT-MANAGER:</b>					
Item 2	1901	Management should consider implementing computer controls, including a) maintenance of files of all invoices and receipts, b) implementation of physical controls to ensure restricted access to the computer room, c) development and distribution of a written computer policy.	Yes	N/A	N/A

[continued]

LABORERS UNION CASES OF COURT

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plans (Continued)  
Year ended June 30, 1988

Ref. No.	Fiscal Year Finding Initially Reported	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Current Oversight Officer	Anticipated Completion Date
Item 3	1987	Restriction of authority to change computer programs to key personnel, and of development and testing of a disaster recovery/contingency plan.	Yes	NO	Ann Arboles, Deputy Clerk	NO
Item 4	1987	A more appropriate method of measuring employee hours worked should be developed.	Yes	NO	Ann Arboles, Deputy Clerk	NO
Item 5	1987	Management should specify in the personnel policy manual that the Clerk has discretion to interpret the policy.	Yes	NO	Ann Arboles, Deputy Clerk	NO

(continued)



**SARAWAK BEEHIVE CLUBS OF COURT**

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan (Continued)  
Year Ended June 30, 1998

Ref. No.	Fiscal Year Finding Initially Observed	Description of Finding	Corrective Action		Date of corrective action planned	Date of corrective action completed
			Done	Planned		
Item 4	1991	The proposed policy manual should reference Title 42 of the Sarawak State Code of Ethics pertaining to acceptance of loans of value from suppliers or individuals doing business with the taxpayer facing Club of Court.	Yes	N/A	See Article, Regency Clubs	N/A

**OTHER SUPPLEMENTARY INFORMATION**

**LAWYERS TRUST BANK OF COLORADO**  
**Separate Disclosures**

**Combined Schedule of Interest-Bearing Deposits - All Funds**  
**June 30, 1998**

	Financial Institution	Interest			Amount
		Rate	Term	Rate	
<b>General Fund -</b>					
Certificate of deposit	F	5.37%	180 days	12/02/98	\$ 100,000
Certificate of deposit	F	5.47%	180 days	11/20/98	100,000
Certificate of deposit	F	5.37%	180 days	11/12/98	500,000
Certificate of deposit	F	5.37%	180 days	12/18/98	991,700
Interest-bearing demand deposits	F	Variable	3%	3%	807,333
<b>Total General Fund</b>					<u>\$ 1,599,033</u>
<b>Group Term Insurance Fund -</b>					
Interest-bearing demand deposits	F	Variable	3%	3%	50,000
<b>Advance Deposit II Fund -</b>					
Certificate of deposit	F	5.37%	6 months	11/12/98	500,000
Certificate of deposit	F	5.37%	6 months	07/28/98	500,000
Certificate of deposit	F	5.37%	6 months	08/15/98	500,000
Certificate of deposit	F	5.37%	6 months	10/02/98	500,000
Interest-bearing demand deposits	F	Variable	3%	3%	807,333
<b>Total Advance Deposit II Fund</b>					<u>\$ 2,807,333</u>
<b>Registry of the Court Fund -</b>					
Interest-bearing deposits	F	Variable	3%	3%	1,733,333
Interest-bearing deposits	F	5.10%	18 days	07/24/98	1,433
<b>Total Registry of the Court Fund</b>					<u>\$ 1,734,766</u>
<b>Total - all funds</b>					<u>\$4,479,092</u>

**Financial Institutions:**

(F) First National Bank