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**CLERK OF COURT,
ST CHARLES PARISH, LOUISIANA**

*Financial Report,
Internal Control and Compliance Report*

For the year ended

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewer, entity and other appropriate public officials. The report is available for public inspection at the District Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 02-28-08



STAGNI & COMPANY, LLC
A PROFESSIONAL SERVICE ORGANIZATION

STANDARD
GENERAL ACCOUNTING
SYSTEMS, INC.

**CLERK OF COURT,
ST CHARLES PARISH, LOUISIANA**

*Financial Report,
Internal Control and Compliance Report*

*For the year ended
June 30, 1998*



Standard & Company, LLC

CLARK OF COURSE, ST
CHARLES PARISH, LOUISIANA

Financial Report,
Internal Control and Compliance Report

June 30, 1998

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FINANCIAL SECTION



STAGNI & COMPANY, LLC

INDEPENDENT AUDITOR'S REPORT

Honorable Charles J. Dubre, Jr.
Clerk of Court, St. Charles Parish, Louisiana

We have audited the accompanying general-purpose financial statements of the Clerk of Court, St. Charles Parish, Louisiana 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 Clerk of Court, St. Charles Parish, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. 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 Clerk of Court, St. Charles Parish, Louisiana as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 25, 1998 on our consideration of the Clerk of Court, St. Charles Parish, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Honorable Charles J. Dubbe, Jr.
Clerk of Court, St. Charles Parish, Louisiana
Page 2

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Clerk of Court, St. Charles Parish, Louisiana. 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.

Stagni & Company

Thibodaux, LA
August 25, 1998



CITY OF CHANDLER
37 CHARLES FARMER AVENUE

Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 Governmental Fund Type
 For the year ended June 30, 2008

	Budget	Actual	Variance Favorable (Disfavorable)
Revenues:			
State and federal income transferred			
April 2008-March 2009 Report Fund	\$ 20,149	\$ 496,000	\$ 475,851
Billing/fees	289,833	288,844	(989)
General funds	252,700	252,600	(100)
Certified copies	49,600	48,200	(1,400)
Interest earned	44,800	44,600	(200)
Manager's certificate	49,600	49,400	(200)
Grant allocations	75,400	75,400	-
Donations	13,200	12,900	(300)
Manager's fee/contract	4,800	4,800	-
Miscellaneous	19,400	20,800	1,400
Miscellaneous	29,800	29,800	-
Total revenues	<u>\$ 700,000</u>	<u>\$ 1,098,100</u>	<u>\$ 398,100</u>
Expenditures:			
Transfer general government			
salaries and benefits			
City of Chandler	\$4,000	\$4,000	-
Payroll	144,500	144,000	(500)
Other	20,000	20,000	-
Other supplies and repairs	40,000	40,000	-
Associations fees	1,000	1,000	-
Issue fees contracts	88,400	87,900	(500)
Telephone	40,000	40,000	-
Uniform commercial code	1,000	1,000	-
Travel/transport	10,000	10,000	-
Miscellaneous supplies	2,000	2,000	-
City's equipment lease/rental	8,000	8,000	-
City's equipment	11,000	11,000	-
City's information systems	1,000	1,000	-
Automobile maintenance and operation	800	800	-
Professional services	4,000	4,000	-
Payroll taxes	1,000	1,000	-
Electric expenditures	1,000	1,000	-
Total general expenditures	<u>\$67,000</u>	<u>\$67,700</u>	<u>\$700</u>
Capital outlay	14,000	14,000	-
Interactions:			
Principal payments	-	800	(800)
Interest	-	300	(300)
Miscellaneous	<u>\$14,000</u>	<u>\$14,000</u>	<u>-</u>
Transfers (payments) advances			
for expenditures	14,000	14,000	-
Other Financing Sources (Uses)			
Capital lease proceeds	-	14,000	14,000
EXCESS (DEFICIENCY) OF REVENUES AND			
GRANTS / RECEIPTS (USES) OVER	\$632,000	\$630,400	\$1,600
(DEFICIT) AND FUND CLOSING FINANCING			
FUND BALANCE			
Beginning of year	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>-</u>
Total year	<u>\$ 1,632,000</u>	<u>\$ 1,630,400</u>	<u>\$ 1,600</u>

See Notes to Financial Statements

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Year Ending
June 30, 1998

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as an 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.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

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

B. Reporting Entity

The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Since, the Clerk of Court, St. Charles Parish, Louisiana (Clerk of Court) is an independently elected official, and is legally separate and financially independent, the Clerk of Court is a separate governmental reporting entity. There are unrecorded financial transactions between the St. Charles Parish Council (the Council) and the Clerk of Court where the Council provides office space and utilities for the Clerk of Court.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Years Ending
June 30, 1998

Note 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

B. Reporting Entity, Continued

Financial accountability is determined by applying criteria established by the GASB as listed below:

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Financially dependent

The above identified transactions between the Clerk of Court and the Parish Council are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability.

The other three criteria of financial accountability do not pertain to the Clerk of Court when applying them as a means of identifying potential component units of the St. Charles Parish Council.

The Clerk of Court includes all funds, account groups and activities, if any, that are within the oversight responsibility of the Clerk of Court. Other local governmental units over which the Clerk of Court exercises no oversight responsibility are excluded from the accompanying financial statements. These units are considered separate reporting entities and issue financial statements separate from those of the parish Clerk of Court.

C. 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 and activities.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Year Ending
June 30, 1998

Part I **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

C. Fund Accounting, Continued

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 recorded 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 13:381, 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 as an agent for others. Agency Funds are established in custody (assets equal liabilities) and do not involve measurement of results of operations.

D. 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. The governmental fund is accounted for using a flow of current financial resources measurement focus. The

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Year Ending
June 30, 1988

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

D. Basis of Accounting, Continued

accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

Fees for certified copies, recording legal documents, marriage licenses, and commissions for services are recorded in the year they are earned. Interest income on time deposits is recorded when the time deposits have matured and the income is available.

In Registry of the Court Fund, certificates of deposits can be closed by the Clerk of Court before the maturity date without being penalized. The Clerk's office has an agreement with Iberian National Bank that allows the office to receive the full amount deposited and the year to date interest on any of Registry of the Court Fund's certificates of deposits on or before the day of maturity.

All other revenues are recorded when received.

Expenditures

Compensated absences are recognized as expenditures when leave is actually taken or when employees (or their heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

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

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Years Ending
June 30, 1998

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

E. Budgetary Practices

The Clerk of Court annually adopts a budget for the General Fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget and public hearings on the budget. Any amendments to the budget are published in the Clerk of Court's official journal. Budgetary integration is employed as a management tool.

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting is not utilized in the funds of the Clerk of Court.

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits and cash on hand. Cash equivalents include time deposits. Under state law, the Clerk of Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or certificates of deposit with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported in the General Fixed Asset Account Group, General fixed assets provided by the parish council to the Clerk of Court are recorded within the General Fixed Asset Account Group of the Clerk of Court. All purchased fixed assets are valued at historical cost.

Fixed assets provided by the council (26 percent of total fixed assets) are valued at their estimated fair value on the date received. No depreciation has been provided on grant fixed assets.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Years Ending
June 30, 1988

Note 7 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

II. Compensated Absence

Employees of the Clerk of Court's office are granted from 6 to 15 days of vacation leave each calendar year, depending on their length of service. Vacation leave must be taken in the year it is granted. In addition, employees are granted from 10 to 15 days of sick leave each calendar year, depending on their length of service. At resignation or retirement, employees receive one day's pay for every two days of sick leave earned.

The cost of leave privileges, computed in accordance with GASB Classification Section 500, is recognized as a current year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the General Long-Term Debt Account Group.

1. Long-Term Debt

Long-term debt expected to be financed from the General Fund are reported in the General Long-Term Debt Account Group.

3. Total Columns on Combined Balance Sheet

The total columns on the combined balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does 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.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Years Ending
June 30, 1998

Note 2 CASH AND CASH EQUIVALENTS

At June 30, 1998, the Clerk of Court has cash and cash equivalents (bank balances) as follows:

	1998 Balances	
	Bank	Bank
Interest bearing demand deposits	\$ 281,449	\$ 210,579
Non-interest bearing demand deposits	12,489	33,361
Time deposits	1,713,518	1,712,718
Cash on hand	580	
Total deposits	1,767,936	1,756,658
Federal deposit insurance		\$ 283,409
Market value of pledged securities		\$ 1,823,808

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

Even though the pledged securities are the provisions of GASH Statement 3, Louisiana Revised Statute 79:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified of the Clerk of Court that the fiscal agent has failed to pay deposited fund upon demand.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Years Ending
June 30, 1998

Note 3 RECEIVABLES

The accounts receivables of \$79,033 at June 30, 1998 consists of amounts due from attorneys for recording court fees and expenses related to cases in progress and also from arbitrators, for certified copies.

The other receivables in the General Fund of \$1,804 for 1998 are for the rental of computer terminals to and are amounts due from the Twenty-Ninth Judicial District Attorney and the office of the District Judge, Division C of the Twenty-Ninth Judicial District.

Note 4 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Furniture & Fixtures	Equipment	Total
Balance July 1, 1997	\$294,214	\$181,529	\$ 475,743
Additions	5,719	34,767	40,487
Deletions	1,038	29,058	30,096
Balance June 30, 1998	\$298,895	\$187,238	\$486,133

Note 5 COMPENSATION ABSENCES

At June 30, 1998, employees of the Clerk of Court have accumulated and vested \$21,000 of employee leave benefits which was computed in accordance with GASB Classification Section C60. The current portion \$8,223 is reported in the general fund and the long term portion, \$12,807 is reported in the general long-term debt account group for the year ending June 30, 1998.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Years Ending
June 30, 1998

NOTE 6

CAPITAL LEASES

The Clerk of Court, St. Charles Parish, Louisiana entered into a lease agreement for financing the acquisition of a copy machine. The lease agreement qualifies as a capital lease for accounting purposes (title transfer at the end of the lease term), and therefore have been recorded at the present value of the future minimum lease payments as of the date of their inception. The copy machine was recorded in the general fixed asset account group at its entire cost of \$28,418; however, a downpayment of \$12,990 was included in the capital outlay expenditures line item in the general fund and the remaining \$15,428, which was financed, was recorded as general long-term debt in the general long term debt account group.

A schedule of future minimum lease payments, under these capital leases and the present value of the net minimum lease payments are to be applied as follows:

Year ending June 30,	General Long- Term Debt
1999	\$3,668
2000	\$3,668
2001	\$3,668
2002	\$3,668
2003	\$2,484
Total minimum lease payments	17,162
Less: Amount representing interest	2,126
Present value of minimum lease payments	\$ 14,936

The amount of principal paid in 1998 on the capital lease was \$868 in the general fund.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Years Ending
June 30, 1998

Note 7 **CHANGES IN GENERAL LONG-TERM DEBT**

General long-term debt transactions for the year ending June 30, 1998 are summarized below:

	Compressed Advances	Capital Lease	Total
Long-term debt payable at June 30, 1997	\$ 15,136	\$ -0-	\$ 15,136
Additions	-0-	15,420	15,420
Reductions	2,989	888	3,877
Long-term debt payable at June 30, 1998	\$ 12,147	\$ 14,532	\$ 27,159

Note 8 **CHANGES IN AGENCY FUND UNENROLLED DEPOSITS**

A summary of changes in agency fund unenrolled deposits follows:

	Advanced Cost	Registry	Total
Unenrolled deposits at 6/30/97	\$ 444,087	\$ 680,366	\$ 1,124,653
Additions	638,599	365,130	1,003,689
Reductions	626,288	310,389	936,677
Unenrolled deposits at 6/30/98	\$ 456,398	\$ 735,087	\$ 1,211,545

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Years Ending
June 30, 1998

Note 9 **POSTRETIREMENT BENEFITS**

The 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. For the year ending, June 30, 1998, the cost of the benefits for three retirees totaled \$1,398.

Note 10 **EMPLOYEE RETIREMENT SYSTEM**

Substantially all employees of the 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. Contributions of participating clerks are pooled within the System to fund accrued benefits, with contribution rates approved by the Louisiana Legislature.

All regular employees earning a minimum of \$ 300 per month and who are under the age of 60 at the time of original employment are eligible to participate in the system. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life equal to three percent of their final-average salary. Final-average salary is the employee's average salary over the 30 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 benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11345 Brickhouse Avenue , Suite B1, Baton Rouge, Louisiana, 70818, or by calling (584) 282-1162.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Years Ending
June 30, 1998

Note 10 **EMPLOYEE RETIREMENT SYSTEM**, Continued

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Clerk of Court is required to contribute at an actuarially determined rate. The actuarially determined rate was 10 percent of annual covered payroll for the year ending June 30, 1998. Contributions to the System also 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. The contribution requirements of plan members and the Clerk of Court are established as amended by state statute. As provided by Louisiana Revised Statute 11:143, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results to final account benefits, with contribution rates approved by the Louisiana Legislature. The Clerk's total covered payroll was \$402,893 for the year ending June 30, 1998. The Clerk of Court's contributions for the years ending June 30, 1996, 1997, 1998 were \$60,626 (15-162% of covered payroll), \$59,889 (14% of covered payroll), and \$80,108 (19% of covered payroll), respectively which were equal to the required contributions for each year.

Note 11 **LITIGATION**

There is no litigation pending against the Clerk of Court's office at June 30, 1998 that is required to be disclosed in accordance with Statement of Financial Accounting Standards No. 5.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Year Ending
June 30, 1998

Note 12 **EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH COUNCIL**

The Clerk of Court's office is located in the parish courthouse. The expenditures for maintenance and operation of the parish courthouse are paid by the St. Charles Parish Council and are not included in the accompanying financial statements. The amount of these expenditures paid by the Parish Council is indeterminate.

Note 13 **INTERFUND ASSISTANCE**

The balances due to/from General Fund and Advance Deposit Fund are as follows:

	June 30, 1998
General Fund	
Due from advance deposit	\$ 96
Advance Deposit	
Due to general fund	\$ 96

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Years Ending
June 30, 1998

Note 14 **RISK MANAGEMENT**

GENERAL LIABILITY INSURANCE

The Clerk of Court is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Clerk of Court purchases the following commercial insurance policies for any and all claims relating to the above types of risks:

TYPE OF INSURANCE	LIMITS	DEDUCTIBLE
Errors & Omissions	\$1,000,000/occurrence	\$2,500
Auto Liability	Uninsured motorist - \$500,000	\$100
	Liability - \$500,000	\$250
	Medical payments - \$5,000	
Public Employees Blanket Bond	\$ 10,000/loss	NONE
Worker's Compensation	Death accident - \$100,000 Total Disability - \$500,000 Employee Disease - \$100,000	NONE

The Clerk's payment of the deductible is the only liability associated with these insurance policies. There has been no significant reduction in insurance coverage in the prior year. The amount of settlements have not exceeded insurance coverage for each of the past three fiscal years.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Notes to Financial Statements
As of and for the Years ending
June 30, 1998

Note 14 **RISK MANAGEMENT, Continued**

HEALTH INSURANCE

The Clerk of Court provides health and life insurance to employees through the Louisiana Clerk of Court Association. Under this insurance program, the Clerk pays initial premiums based on the level of the employee's participation and has no further liabilities on any claims.

Note 15 **EXPENDITURES - EXCESS OF ACTUAL OVER BUDGETED**

The Governmental Fund Type - General Fund had actual expenditures \$1,005,466 over budgeted expenditures \$875,185 allowing an unfavorable variance of \$230,081 for the year ended June 30, 1998.

SUPPLEMENTAL INFORMATION

AGENCY FUNDS

Agency Funds are used to account for assets held by the Clerk of Court on an agent for individuals, private organizations, other governments, and/or other funds.

Advance Deposit Fund

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account 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 13:475, is used to account for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

Agency Funds
Containing Balance Sheet
June 30, 1989

	Advance Deposit Fund	Registry of the Court Fund	Total
Assets			
Cash and cash equivalents	\$ 675,088	\$ 735,497	\$ 1,271,585
Due from suits	358		358
Total assets	\$ 675,094	\$ 735,497	\$ 1,271,441
Liabilities			
Due to general fund	\$ 00		\$ 00
Due to others	675,094	735,497	1,271,345
Total liabilities	\$ 675,094	\$ 735,497	\$ 1,271,441

CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA

Agency Funds
 Combining Schedule of Changes in Unsettled Deposits
 For the Year ended June 30, 1998

	Attorney Deposit	Registry	Totals
Unsettled Deposits of July 1, 1997	\$ 444,607	\$ 689,480	\$ 1,134,087
Additions:			
Deposits			
Suits and Successions	650,558		650,558
Judgments		328,345	328,345
Interest earned on investments		38,816	38,816
Total additions	650,558	367,161	1,017,719
Total	1,137,848	1,048,646	2,148,342
Deductions:			
Clerk's costs (transferred to General Fund)	485,208		485,208
Settlements to litigants	43,804	318,289	362,093
Attorney, court, and notary fees	600		600
Witnesses, appraisers, keepers, etc.	2,878		2,878
Stenographer's fees	95,908		95,908
Sheriff's fees	76,738		76,738
Other reductions	83,818		83,818
Total reductions	625,758	318,289	944,047
Unsettled deposits of June 30, 1998	\$ 475,858	\$ 730,357	\$ 1,211,045

*INTERNAL CONTROL
AND
COMPLIANCE SECTION*



STAGNI & COMPANY, LLC

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

Honorable Charles J. Oubre, Jr.
Clerk of Court, St. Charles Parish, Louisiana

We have audited the general-purpose financial statements of the Clerk of Court, St. Charles Parish, Louisiana as of and for the year ended June 30, 1998 and have issued our report thereon dated August 25, 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.

Compliance

As part of obtaining reasonable assurance about whether the Clerk of Court, St. Charles Parish, Louisiana'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 of Court, St. Charles Parish, Louisiana'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 structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

To the Clerk of Court, St Charles Parish, Louisiana

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This report is intended for the information of management and federal auditing agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Strom & Company

Thibodaux, Louisiana

August 25, 2008



**CLEAR OF COURT,
ST. CHARLES PARISH, LOUISIANA**
*Summary Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1998*

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the Clerk of Court, St. Charles Parish, Louisiana.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the Clerk of Court, St. Charles Parish, Louisiana were disclosed during the audit.
4. A management letter was not issued in connection with the audit of the financial statements.

- B.** There were no findings relating to the financial statements that are required to be reported in accordance with GAGAS.

**CLERK OF COURT
ST. CHARLES PARISH, LOUISIANA**

**Summary Schedule of Prior Year Findings
For the Year Ended June 30, 1998**

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
NONE	
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
NONE	
SECTION III - MANAGEMENT LETTER	RESOLVED
<p>The St. Charles Parish Clerk of Court compensated some employees' unused amounts available in their sick leave accounts. These employees began to accrue negative sick leave and continued getting paid for absent days. This was in violation of Article VII Section 14 of the 1894 Louisiana Constitution. The amount of negative sick leave of June 30, 1996 and June 30, 1997 was \$ 4,285 and \$ 5,253, respectively, which was incorporated to the financial statements.</p>	

CLARK OF COAST
ST. CHARLES PARISH, LOUISIANA
Management's Corrective Action Plan
For the Year Ended June 30, 1998

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
NONE NECESSARY	
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
NOT APPLICABLE	
SECTION III - MANAGEMENT LETTER	
NOT APPLICABLE	