

PLAQUEMINES PARISH CLERK OF COURT
FINANCIAL REPORT

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PLAQUEMINES PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Financial Report

Year Ended June 30, 1998

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June 30, 1998

McNair, Clerk of Court

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
COMPONENT UNIT FINANCIAL STATEMENTS	
(COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and across group	4
Statement of revenues, expenditures, and changes in fund	
balance - budget (BAP basis) and actual - Governmental	
fund type - general fund	5
Notes to financial statements	6-14
SUPPLEMENTAL INFORMATION	
SCHEDULE OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	18
Statement of revenues compared to budget (BAP basis)	19
Statement of expenditures compared to budget (BAP basis)	20-22
Agency Funds:	
Comparative balance sheet	23
Comparative statement of changes in assets and liabilities	24
COMPLIANCE AND INTERNAL CONTROL	
Report on Compliance and Internal Control over Financial	
Reporting Based on an Audit of General Purpose Financial	
Statements Performed in Accordance with <u>Government Auditing</u>	
Standards	25-28
Prior year audit findings	29

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INDEPENDENT AUDITOR'S REPORT

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The Honorable Sandra M. Morel
Piaquamine Parish Clerk of Court
PO BOX 4-14-Batche, Louisiana

We have audited the accompanying general purpose financial statements of the Piaquamine Parish Clerk of Court, a component unit of the Piaquamine Parish Government, 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. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes obtaining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Clerk of Court, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Piaquamine Parish Clerk of Court has not reconciled certain individual quit docket balances in the Advance Deposit Agency Fund with the related cash deposits at June 30, 1998. The related deposits represent 0.3 percent of the Judiciary Fund type's assets and liabilities at June 30, 1998. Because the Clerk of Court has not reconciled these deposits, it was not practical for us to determine the amount of fees, if any, due to the Advance Deposit Agency Fund from plaintiffs or the amount due to the General Fund from the Advance Deposit Agency Fund for fees earned resulting from quit activity at June 30, 1998. The effects of not reconciling these deposits on the general purpose financial statements cannot be reasonably determined.

ISSUED BY
MEMBER OF THE
FEDERAL CREDIT
REGULATORY BOARD
OF ACCOUNTANTS

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the Clerk of Court reconciled the deposits accounted for in the Advance Deposit Agency Fund, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Plaquemine Parish Clerk of Court, as of June 30, 1994, 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 October 20, 1994 on our consideration of the Plaquemine Parish Clerk of Court's compliance with laws and regulations and on its internal control over financial reporting.

Our audit was made 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 Plaquemine 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 the year ended June 30, 1993 in which we expressed a qualified opinion on the general purpose financial statements due to the failure to reconcile individual unit check balances in the Advance Deposit Agency Fund.

Kalder, Champagne, Stone & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
October 20, 1994

**COMPONENT UNIT FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW**

PLANNED PROGRESS BANK OF OHIO
 Federal Reserve Bank, Columbus

Condensed Balance Sheet - All Fund Types and Account Group
 June 30, 1990

	Governmental Fund Type General	Proprietary Fund Type General	Amount Other Fund Types	Totals	
				1990	1989
ASSETS					
Cash	\$ 236,724	\$ 112,884	\$ -	\$ 349,608	\$ 326,400
Interest-bearing deposits	1,280,487	10,114,478	-	11,394,965	10,892,400
Investments	-	2,444,400	-	2,444,400	2,297,175
Receivables:					
Accounts receivable	5,401	-	-	5,401	5,400
Due from other funds	10,000	-	-	10,000	10,000
Prepaid rentals	10,000	-	-	10,000	10,000
Equipment	-	-	176,892	176,892	202,750
Total Assets	\$1,542,612	\$12,664,766	\$176,892	\$14,384,260	\$12,839,125
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Other current liabilities	10,000	-	-	10,000	10,000
Due to participants	-	11,894,200	-	11,894,200	11,894,200
Due to other funds	-	10,000	-	10,000	10,000
Total Liabilities	10,000	11,904,200	-	11,914,200	11,924,200
Fund equity					
Investment in general fund assets	-	-	176,892	176,892	202,750
Fund balance -					
Reserved for capital projects	10,000	-	-	10,000	10,000
Unreserved and undesignated	1,532,612	-	-	1,532,612	1,532,612
Total fund balance	1,542,612	-	-	1,542,612	1,542,612
Total fund equity	1,542,612	-	176,892	1,719,504	1,745,362
Total Liabilities and fund equity	\$1,552,612	\$12,904,200	\$176,892	\$14,635,704	\$13,574,487

The accompanying notes are an integral part of this statement.

**PLAQUEMINE PARISH CLERK OF COURT
PLAQUEMINE, Louisiana**

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GASB Basis) and Actual -
Governmental Fund Type - **GENERAL FUND**
Year Ended June 30, 1997
With Comparative Actual Amounts for Year Ended June 30, 1996

	1996		Variance - Favorable Unfavorable	1997
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 3,700	\$ 3,776	\$ 76	\$ 3,808
Intergovernmental	11,820	11,325	-	10,600
Fees, charges, and commissions for services - Court room, fees, and charges	40,500	40,210	(290)	38,423
Fees for recording legal documents	882,100	882,240	140	896,196
Fees for certified copies	48,000	47,320	(680)	50,370
Use of money and property				
Interest earnings	3,440	142,500	139,060	72,787
Total revenues	<u>1,413,160</u>	<u>1,419,611</u>	<u>6,451</u>	<u>1,412,923</u>
Expenditures:				
Current -				
Personnel services and related benefits	404,840	400,500	(4,340)	427,761
Operating services	148,000	159,104	11,104	183,283
Materials and supplies	54,000	40,830	(13,170)	58,371
Capital outlay	32,500	30,338	(2,162)	76,814
Total expenditures	<u>639,340</u>	<u>630,772</u>	<u>(8,568)</u>	<u>646,229</u>
Excess of revenues over expenditures	773,820	788,839	15,019	766,694
Fund balance, beginning of year				
	<u>2,348,420</u>	<u>2,348,420</u>	<u>-----</u>	<u>2,329,122</u>
Fund balance, end of year				
	<u>3,122,240</u>	<u>3,137,259</u>	<u>5,019</u>	<u>3,055,816</u>

The accompanying notes are an integral part of this statement.

PLAQUEMINE PARISH CLERK OF COURT
POINTE-A-La-PICHON, Louisiana

NOTES TO FINANCIAL STATEMENTS

(1) Summary of significant accounting policies

As provided by Article V, Section 18 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 Plaquemine Parish Clerk of Court (Clerk of Court) conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:913 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

These component unit financial statements only include funds, account groups, activities, or actions, that are controlled by the Clerk of Court as an independently elected parish official. The Plaquemine Parish Government has determined that the Clerk of Court is a component unit of the Parish government utilizing criteria established by Government Accounting Standards Board (GASB) Statement No. 14. The Parish Government concluded that the Clerk of Court is financially dependent on the Parish since the Clerk of Court is located in the Plaquemine Parish Courthouse, the upkeep and maintenance of the courthouse is paid by the Parish government and in addition, the Parish government also pays some of the Clerk of Court's operating expenditures.

B. Fund Accounting

The accounts of the Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds and account group presented in the financial statements are described as follows:

PLAQUEMINE PARISH CLERK OF COURT
Poincane-La-Beche, Louisiana

Notes to Financial Statements (Continued)

Environmental Fund -

General Fund

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

Fiduciary Funds -

Agency Funds

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

Account Group -

General Fixed Asset Account Group

This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes.

C. Basis of Accounting

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

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

Revenues

Fees for recordings, cancellations, mortgage certificates, certified copies, court attendance, and interest earned on interest-bearing deposits are recorded in the year in which they are earned.

REQUISITION FUNDING CLASS OF COURT
POINTS-A-DE-MADE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

Substantially all other revenues are recorded when received.

Expenditures

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

D. Budgetary Accounting

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

E. Interest-Bearing Deposits and Investments

Interest-bearing deposits and investments are stated at cost, which approximates market. State statutes authorize the Clerk of Court to invest in direct obligations of the United States Treasury and United States government agency obligations. Investments consist of United States Treasury Bills.

F. Fixed Assets

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

G. Bad Debts

Uncollectible accounts 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.

PLAQUEMINE PARISH CLERK OF COURT
P.O. Box 2-12-1000, Louisiana

Notes to Financial Statements (Continued)

4. Vacation and Sick Leave

Employees of the Clerk of Court's office earn 18 to 24 days of vacation leave each year depending on length of service. In addition, employees earn 12 days of sick leave each year. Vacation leave and sick 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. Employees are not paid for unused sick leave upon termination or retirement. At June 30, 1987, the Clerk of Court has accrued vested leave benefits, as required to be reported in accordance with GASB Statement No. 34, "Accounting for Compensated Absences".

5. Fund Equity

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

6. Encumbrances

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

7. Total Columns of Combined Balance Sheets - Overview

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

8. Adoption of GASB Statement No. 31

During the year ended June 30, 1987, the Plaquemine Parish Clerk adopted GASB Statement No. 31, Accounting for Pensions by State and Local Governmental Employees. Although this statement was effective for periods beginning after June 15, 1987, the Governmental Accounting Standard Board is encouraging early implementation.

PLAQUEMINE BARINGS CLERK OF COURT
 Pointe-A-la-Hache, Louisiana

Notes to Financial Statements (Continued)

04 Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank located in the parish or congressional district that is organized under the laws of the State of Louisiana. The laws of any other state in the Union, or the laws of the United States. The Clerk of Court may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the Clerk of Court has cash and interest-bearing deposits (check balances) totaling \$13,951,990 as follows:

Demand Deposits	\$ 370,480
Money market accounts	12,581,510
Total	\$13,951,990

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (check balances) at June 30, 1998 are secured as follows:

bank balances	\$13,951,990
Federal deposit insurance	\$ 300,000
Pledged securities (category 3)	13,651,990
Total	\$13,951,990

Pledged securities in Category 3 include unissued or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 18:1285 imposes a statutory requirement on the custodial bank to advstion and call the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

BLACKSTONE PARISH CLERK OF COURT
Pointe-A-La-Hache, Louisiana

Notes to Financial Statements (Continued)

13) Investments

The Clerk can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. At June 30, 1998, the Clerk's registry of the court fund holds investments totaling \$2,604,490 as follows:

<u>Description</u>	<u>Interest Rate</u>	<u>Carrying Amount</u>	<u>Approximate Market Value</u>
U. S. Treasury Bill	4.800	\$ 53,897	\$ 53,898
U. S. Treasury Bill	4.380	67,813	67,940
U. S. Treasury Bill	4.800	2,378,822	2,378,480
U. S. Treasury Bill	4.780	84,800	84,488
U. S. Treasury Bill	4.880	<u>79,858</u>	<u>79,126</u>
		<u>\$2,604,490</u>	<u>\$2,600,178</u>

At June 30, 1998 it is the intention of the Clerk to hold these securities until full maturity.

14) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Furniture, Fixtures and Equipment</u>	<u>Intangible</u>	<u>Total</u>
Balance, June 30, 1997	\$166,147	\$68,554	\$234,701
Additions	48,807	-	48,807
Deletions	<u>3,758</u>	<u>-</u>	<u>3,758</u>
Balance, June 30, 1998	<u>\$191,196</u>	<u>\$68,554</u>	<u>\$259,750</u>

PLAQUEMINES PARISH CLERK OF COURT
POINTS-A-la-PACHE, Louisiana

Notes to Financial Statements (Continued)

14) Post-Retirement Health Care and Life Insurance Benefits

The Plaquemines 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 employees and the Clerk of Court. The Clerk of Court recognizes the cost of providing these benefits (the Clerk's portion of premiums) as an expenditure when the monthly premiums are due.

The cost of benefits for three retirees for 1988 was \$8,542.

15) Retirement Plans

Plan Description - Substantially all employees of the Plaquemines Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees 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 15 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 180% of their final-average salary. Final-average salary is the employee's average salary over the 15 consecutive or joined months that produce the highest average. Employees who terminate with at least 15 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11748 Hutchins Avenue, Suite 51, Baton Rouge, Louisiana 70814, or by calling (504) 383-1182.

Contribution Policy - Plan members are required by state statute to contribute 8.8% of their annual covered salary and the Plaquemines Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.40% of annual covered payroll. Contributions to the system also include one-fourth of one percent (one-half of one percent for certain Parish of the

PLAQUEMINES PARISH CLERK OF COURT
PRINCE-A-LA-ROCHE, LOUISIANA

Notes to Financial Statements (Continued)

taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Plaquemines Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 13:160, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Plaquemines Parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1997, and 1998, were \$16,978, \$31,888, and \$34,108, respectively, equal to the required contributions for each year.

17) Changes in Money Fund Balances

A summary of changes in agency fund unsettled deposits for the year ended June 30, 1998 follows:

	Election Qualifying	Advance Council	registry of Court	Total
Balance, June 30, 1997	\$ -	\$788,383	\$16,893,424	\$17,681,807
Additions	243	434,824	1,498,717	2,176,784
Debit/Disburse	(243)	(313,822)	(463,824)	(1,020,889)
Balance, June 30, 1998	\$ -	\$909,385	\$17,928,317	\$18,837,702

18) Expenditures of the Clerk of Court Paid by the Parish Council

The Clerk's office is located in the Plaquemines Parish Courthouse. The upkeep and maintenance of the courthouse is paid by the Plaquemines Parish Council. In addition, the Parish Council also pays some of the Clerk's operating expenditures. These expenditures are not reflected in the accompanying financial statements.

19) Error Classification

Certain previously reported amounts have been reclassified to conform to June 30, 1998 classifications.

110) Risk Management

The Clerk of Court is exposed to risks of loss in the areas of health care, general and auto liability, property interests and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

PLAQUEMINE PARISH CLERK OF COURT
Pointe-A-la-Pêche, Louisiana

Notes to Financial Statements (Continued)

(11) Success Fund Balance

R.S. 22:282 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's fund balance that exceeds one-half of the revenues of the Clerk's last year of his 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 office, and no determination of the amount that will be due, if any, can be made at this time. In prior years, the amounts owed by the Plaquemine Parish Clerk of Court have been waived by the Plaquemine Parish government and appropriated back to the Clerk of Court's salary fund.

(12) 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 of Court's computer programs that have time sensitive software may recognize a date using "00" as the year two rather than the year 2000. This could result in a system failure or miscalculations causing disruptions of operations, including, among other things, a temporary inability to process transactions, or engage in similar normal business activities.

The Clerk of Court is utilizing both internal and external resources 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. Consequently, management has not assessed the year 2000 compliance expense and related potential effect on the Clerk of Court's earnings.

EXPERIMENTAL INFORMATION

SCHEDULE OF INDIVIDUAL FUNDS

GENERAL FUND

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

PLAQUEMINE PARISH CLERK OF COURT
Plaquemine Parish, Louisiana
GENERAL FUND

Comparative Balance Sheet
June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$ 210,794	\$ 139,569
Interest-bearing deposits	1,093,087	1,193,489
Reservations:		
Accounts receivable	8,000	8,078
Sum from other funds	13,084	13,858
Prepaid rentals	<u>13,000</u>	<u>16,588</u>
total assets	\$1,342,488	\$1,381,481
	*****	*****
LIABILITIES AND FUND BALANCE		
Liabilities:		
Other accrued liabilities	<u>13,000</u>	<u>13,061</u>
Fund balance:		
Reserved for prepaid rentals	13,000	16,588
Unreserved and undesignated	<u>1,329,488</u>	<u>1,364,893</u>
Total fund balance	<u>1,342,488</u>	<u>1,381,481</u>
total liabilities and fund balance	\$1,342,488	\$1,381,481
	*****	*****

PLACEMORE BARREN CLERK OF COURT
Pointe-à-La-Haëlle, Louisiana
General Fund

Statement of Revenues Compared to Budget FY88 Budget
Year Ended June 30, 1988
With Comparative Actual Accounts For Year Ended June 30, 1987

	1988		Variance - Favorable (Unfavorable)	1987
	Budget	Actual		
Revenues:				
Licenses and permits -				
Marriage licenses	\$ 3,732	\$ 3,732	\$ 0	\$ 3,880
Intergovernmental -				
Clark supplement	14,883	21,525	0	28,822
Court costs, fees, and charges -				
Criminal costs	38,780	38,813	33	38,854
Qualifying fees	880	870	(10)	1,880
Other	9,880	9,828	(52)	9,879
total court costs, fees and charges	49,540	59,511	10,071	59,613
Fees for recording legal documents -				
Recordings	270,000	287,508	17,508	270,000
Sales and successions	240,000	263,838	23	252,870
Cancellations	8,000	10,000	2,000	10,000
Mortgage certificates	38,000	39,888	1,888	38,870
U.C.C. Filings	12,320	11,888	(432)	11,888
total fees for recording legal documents	608,320	623,102	14,782	623,136
Fees for certified copies -				
Certified copies	88,880	87,838	(1,042)	88,872
Use of money and property -				
Interest earned	3,880	389,897	386,017	71,797
total revenues	\$815,180	\$985,405	\$170,225	\$982,522

**FLAGSHIP FIRE MARSHAL CLERK OF COURT
POUNCE-A-la-PACHA, Louisiana
General Fund**

Statement of Expenditures Compared to Budget - CORAP Budget
Year Ended June 30, 1998
With Comparative Actual Amounts for Year Ended June 30, 1997

	1998		Variance - Favorable - Unfavorable	1997
	Budget	Actual		
Current:				
Personal services and related benefits:				
Salaries:				
Clerk	\$ 64,800	\$ 64,800	\$ -	\$ 57,540
Deputy clerk	213,000	213,287	(287)	211,000
Allowance	0,000	0,483	483	0,704
Overtime	10,000	10,200	(200)	0,810
Clerk supplement	0,210	0,240	(30)	0,204
Group insurance	67,000	63,438	3,562	67,563
Pensions	61,000	64,371	(3,371)	50,000
Medicare tax	0,000	0,750	750	1,000
Unemployment taxes	-	-	-	3,000
Total personal services and related benefits	<u>484,010</u>	<u>486,388</u>	<u>2,378</u>	<u>477,767</u>
Operating services -				
Professional fees	0,000	7,000	7,000	0,000
Insurance	0,000	0,000	0,000	0,470
Electric expense allowance	0,000	0,000	0,000	0,000
Costs in lieu	10,000	10,245	(245)	0,000
Postage	20,000	20,000	0,000	17,170
Reprints	22,000	20,070	1,930	10,000
Telephone	0,000	0,000	0,000	0,000
Copier maintenance	10,000	10,700	(700)	14,000
Computer equipment lease and maintenance	50,100	54,050	(3,950)	31,000
Travel and training	0,000	0,000	0,000	0,000
Marketing income	0,000	0,000	0,000	1,000
Secretary of State - OCT	0,000	0,370	370	0,000
Total operating services	<u>100,100</u>	<u>108,165</u>	<u>8,065</u>	<u>100,770</u>
Materials and supplies -				
Office supplies and expense	50,000	48,200	1,800	49,000
Automobile supplies and maintenance	0,000	0,700	700	0,000
Fees and subscriptions	0,000	0,000	0,000	0,000
Total materials and supplies	<u>50,000</u>	<u>48,900</u>	<u>1,100</u>	<u>49,000</u>

(continued)

PLACEMINES PARISH CLERK OF COURT
 Pointe-A-La-Pêche, Louisiana
 General Fund

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

	1998		Variance - Favorable (Unfavorable)	1997
	Budget	Actual		
Capital outlay -				
Office equipment	18,800	24,503	(6,703)	71,800
Office renovations	<u>2,500</u>	<u>413</u>	2,087	<u>3,118</u>
Total capital outlay	<u>21,300</u>	<u>24,916</u>	<u>(3,616)</u>	<u>74,918</u>
Total expenditures	\$758,740	\$729,295	\$29,445	\$667,215
	*****	*****	*****	*****

FIDUCIARY FUND TYPE - ASSETS FUNDS

Advance Deposit Fund - The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:1841, 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 13:1879, 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.

Election Qualifying Fund - The Election Qualifying Fund is used to account for funds collected from individuals qualifying to run for political office and remitted to the appropriate governmental bodies or political committees.

REACQUINED PARISH CLERK OF COURT
 POLICE-A-DE-NECHS, LOUISIANA
 Agency Funds

Comparing Balance Sheet
 June 30, 1998
 With Comparative Totals for June 30, 1997

	Advance Deposit	Registry of Court	TOTALS	
			1998	1997
ASSETS				
Cash	\$242,182	\$	\$ 142,389	\$
Interest-bearing deposits	678,242	8,493,378	16,188,828	8,238,387
Investments	-	3,408,482	3,408,482	3,337,318
TOTAL assets	\$920,424	\$11,901,868	\$19,739,699	\$11,573,013
LIABILITIES				
Due to other funds	\$ 12,084	\$	\$ 12,084	\$
Due to litigants	898,143	11,889,662	11,899,332	11,573,013
TOTAL liabilities	\$910,227	\$11,889,662	\$11,911,416	\$11,573,013

PLANNED CELL PHONE COSTS BY COUNTY
 Parish-A-Gauche, Louisiana
 Agency Funds

Comparing Statement of Changes in Assets and Liabilities
 Year Ended June 30, 1998
 with Comparative Totals for Year Ended June 30, 1997

	1998			1997	1997
	6/30/98	6/30/97	6/30/1998		
ASSETS					
cash, beginning of year	\$ 81,458	\$ -	\$ -	\$ 81,448	\$ 81,448
interest-bearing deposits, beginning of year	874,885	8,128,287	-	8,999,282	8,111,282
Investments	-	2,287,210	-	2,287,175	2,211,285
Total assets, beginning of year	956,343	10,415,504	-	11,367,905	10,999,995
ADDITIONS:					
Gifts and contributions	602,728	-	-	602,728	602,682
Advances	-	1,211,400	-	1,211,400	988,853
Interest	2,100	187,694	-	189,600	500,280
Acquiring fees	-	-	265	265	2,128
Total additions	604,828	2,409,094	265	2,003,993	2,093,943
Total	1,561,171	12,824,598	265	13,371,898	13,093,938
DEDUCTIONS:					
Client's assets transferred to General Fund	544,488	-	20	544,488	555,488
Refunds to litigants (parish) fees	17,658	682,875	-	682,875	4,886,444
Refunds to litigants (parish) fees	-	-	-	57,828	70,888
Secretary of State	-	-	100	100	2,888
Judge's administrative compensation fund	19,218	-	-	19,218	87,188
Other deductions	114,228	-	26	226,227	300,128
Total deductions	715,592	682,875	226	1,020,747	5,805,128
Cash, end of year	143,782	7	-	143,782	81,448
Interest-bearing deposits, end of year	875,090	8,446,177	-	10,788,688	8,999,282
Investments	-	2,389,698	-	2,389,495	2,211,275
Total assets, end of year	\$ 1,018,872	\$10,466,042	\$ -	\$13,321,965	\$11,292,003
LIABILITIES					
Due to litigants and other funds, beginning of year	\$ 558,285	\$19,781,404	\$ -	\$19,281,927	\$19,281,427
Advances	494,884	1,889,717	940	1,183,788	1,889,828
Deductions	575,881	682,875	262	578,211	1,283,278
Due to litigants and other funds, end of year	\$ 477,288	\$19,988,246	\$ -	\$18,887,504	\$18,887,727

COMPLIANCE AND INTERNAL CONTROL

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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**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**

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To the Board of Directors
Plaquemine Parish Clerk of Court
PO BOX 4-14-8466, LOUISIANA

We have audited the general purpose financial statements of Plaquemine Parish Clerk of Court, a component unit of the Plaquemine Parish Government, and have issued our report thereon dated October 20, 1998. In our report, our opinion was qualified because the Clerk of Court has not reconciled certain individual suit docket balances in the Advance Deposit Agency Fund with the related cash deposits as June 30, 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

In part of obtaining reasonable assurance about whether Plaquemine Parish Clerk of Court's general purpose financial statements are free of material misstatement, we performed tests of the compliance with certain provisions of laws and regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Plaquemine Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal

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control over financial reporting that, in our judgment, could adversely affect Washington Parish Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described below:

Indefinite Segregation of Accounting Functions -

Finding:

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

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

Reconciliation of Individual Mail Checks with Advance Deposit Account Cash Balance

Finding:

The balances in the individual mail checks have not been reconciled with the corresponding cash balances in the Advance Deposit Account as June 30, 1998.

Recommendation:

Efforts should be made to reconcile the balances in the individual mail checks to the Advance Deposit Cash Balance.

Response:

The Clerk of Court stated that her office is in the process of identifying unknown balances and reconciling them with the corresponding cash balance in the Advance Deposit Account. The Clerk hopes to complete this process within 3 years.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions described above are material weaknesses.

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

Kolder, Champagne, Haren & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
October 22, 2008

PLACEMENTS BOARD CLERK OF COURT
Pointe-A-la-Paquette, Louisiana

Final Year Audit Findings
June 30, 1998

During the audit examination of the general purpose financial statements as of and for the year ended June 30, 1998, two (2) internal control findings were noted. The following listing indicates the June 30, 1998 findings and/or comments and the status of each as of June 30, 1998.

<u>Finding</u>	<u>Status as June 30, 1998</u>
Internal Control Finding	
1. Due to the small number of employees, the Clerk of Court did not have adequate segregation of functions within the accounting system.	1. Based upon the size of the operation and cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties. However, this finding is mentioned again at June 30, 1998.
2. Individual check balances of the Advance Deposit Fund were not reconciled with the cash balances.	2. The Clerk of Court has been unable to reconcile the cash balances resulting from the individual units which are maintained on a manual system. Therefore, this finding is mentioned again at June 30, 1998.