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**WEST BATON ROUGE PARISH**  
**CLERK OF COURT**  
**PORT ALLEN, LOUISIANA**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 11-24-99

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## INDEPENDENT AUDITOR'S REPORT

November 2, 1999

Honorable Thomas J. LeBlanc  
Clerk of Court - West Baton Rouge Parish  
Port Allen, Louisiana

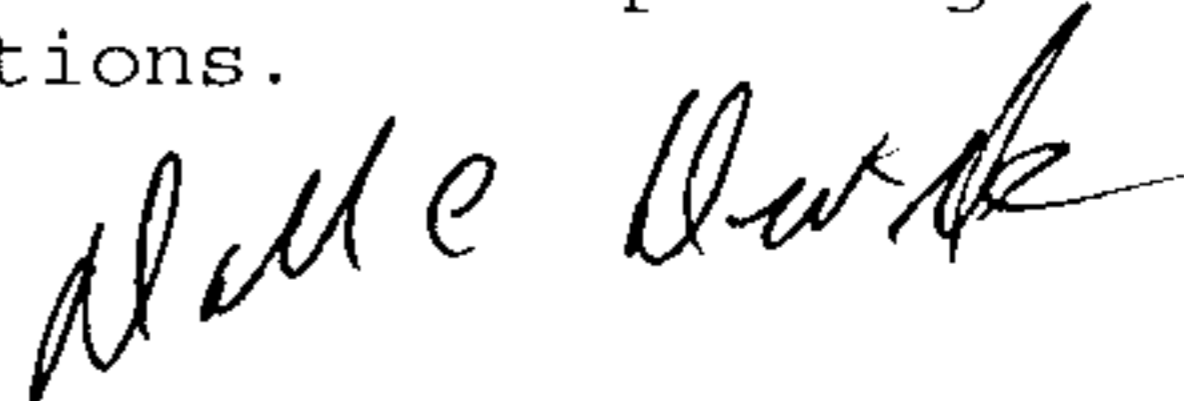
I have audited the accompanying general purpose financial statements of the West Baton Rouge Parish Clerk of Court as of June 30, 1999, and for the year then ended. These general purpose financial statements are the responsibility of the West Baton Rouge Parish Clerk of Court's management. My responsibility is to express an opinion on these General Purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. Those standards require that I 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the General Purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Parish Clerk of Court as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit were made for the purpose of forming an opinion on the General Purpose financial statements taken as a whole. The combining 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 West Baton Rouge 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 my opinion, is fairly stated in all material respects in relation to the General Purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated November 2, 1999, on our consideration of West Baton Rouge Parish Clerk of Court internal control over financial reporting and our tests of its compliance with laws and regulations.



WEST BATON ROUGE PARISH CLERK OF COURT  
PORT ALLEN, LOUISIANA  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1999

	<u>GOVERNMENTAL FUND TYPE GENERAL</u>	<u>FIDUCIARY FUND TYPE AGENCY</u>	<u>ACCOUNT GROUP GENERAL FIXED ASSETS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
<b><u>ASSETS</u></b>				
CASH	\$242,529	\$1,399,287	-0-	\$1,641,816
ACCOUNTS RECEIVABLE	3,543	-0-	-0-	3,543
DUE FROM OTHER GOVERNMENTS	5,624	-0-	-0-	5,624
DUE FROM OTHER FUNDS	-0-	46,946	-0-	46,946
EQUIPMENT	-0-	-0-	\$118,021	118,021
<b>TOTAL ASSETS</b>	<u>251,696</u>	<u>1,446,233</u>	<u>118,021</u>	<u>1,815,950</u>
 <b><u>LIABILITIES AND FUND EQUITY</u></b>				
<b><u>LIABILITIES:</u></b>				
ACCOUNTS PAYABLE	\$3,571	-0-	-0-	\$3,571
PAYROLL RELATED PAYABLE	9,510	-0-	-0-	9,510
DUE TO OTHER GOVERNMENTS	4,360	-0-	-0-	4,360
DUE TO OTHER FUNDS	46,946	-0-	-0-	46,946
UNSETTLED DEPOSITS	-0-	\$1,446,233	-0-	1,446,233
<b>TOTAL LIABILITIES</b>	<u>64,387</u>	<u>1,446,233</u>	<u>-0-</u>	<u>1,510,620</u>
 <b><u>FUND EQUITY:</u></b>				
INVESTMENT IN GENERAL FIXED ASSETS	-0-	-0-	\$118,021	118,021
FUND BALANCE UNRESERVED-UNDESIGNATED	187,309	-0-	-0-	187,309
<b>TOTAL FUND EQUITY</b>	<u>187,309</u>	<u>-0-</u>	<u>118,021</u>	<u>305,330</u>
<b><u>TOTAL LIABILITIES AND FUND EQUITY</u></b>	<u>251,696</u>	<u>1,446,233</u>	<u>118,021</u>	<u>1,815,950</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BATON ROUGE PARISH CLERK OF COURT  
PORT ALLEN, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
FISCAL YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
INTERGOVERNMENTAL	\$11,700	\$24,289	\$12,589
LICENSES	5,500	3,644	(1,856)
FEES AND CHARGES	403,600	405,174	1,574
INTEREST INCOME	12,000	10,159	(1,841)
MISCELLANEOUS	2,000	1,035	(965)
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	434,800	444,301	9,501
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
GENERAL GOVERNMENT			
CURRENT			
SALARIES	266,913	274,421	(7,508)
FRINGE	52,000	46,443	5,557
TRAVEL	2,500	1,968	532
OPERATING SERVICES	58,000	49,248	8,752
OPERATING SUPPLIES	28,500	47,528	(19,028)
OTHER	1,887	1,924	(37)
CAPITAL OUTLAY	25,000	12,712	12,288
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	434,800	434,244	556
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	<hr/> <hr/> -0-	<hr/> <hr/> 10,057	<hr/> <hr/> 10,057
		<hr/>	
FUND BALANCE, JULY 1		177,252	
		<hr/>	
FUND BALANCE, JUNE 30		187,309	
		<hr/> <hr/>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 1999**

**INTRODUCTION**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts, and 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 accompanying financial statements of the West Baton Rouge Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental 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 clerk of court is an independently elected official; however, the clerk of court is fiscally dependent on the West Baton Rouge Parish Council. The Parish Council maintains and operates the parish courthouse in which the clerk of court's office is located and provides funds for equipment and furniture of the clerk of court's office. Because the clerk of court is fiscally dependent on the parish council, the clerk of court was determined to be a component unit of the West Baton Rouge Parish Council, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**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 or activities.

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

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 1999**

Funds of the Clerk of Court are classified into two categories: governmental (general fund) and fiduciary (agency funds). These funds are described as follows:

**Governmental Funds** (General Fund)

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

**Fiduciary Funds** (Agency Funds)

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

**D. BASIS OF ACCOUNTING**

The accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues are recognized when they become measurable and available as net current assets. Gross receipts are considered "measurable" when received by the collecting governments and are recognized as revenue at that time. Recordings, cancellations, licenses and permits, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned. Fees earned from the Advance Deposit funds are recorded in the year they are earned. Interest income on the time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received. Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are recordings, cancellations, court attendance, and criminal costs.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 1999**

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

**E. BUDGET PRACTICES**

The proposed budget for the 1999 fiscal year was made available public inspection at the clerk's office on June 25, 1998. The proposed budget, prepared on the accrual basis of accounting, was published in the official journal 5 days before the public hearing. The budget hearing was held at the clerk's office on June 30, 1998. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year-end.

**F. ENCUMBRANCES**

The Clerk of Court does not follow the encumbrance method of accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits with maturities of 90 days or less. Under state law, the Clerk of Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**H. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**I. INVENTORIES**

Inventories in the governmental funds are considered immaterial and the expenditures are recognized when the items are purchased.

**J. PREPAID ITEMS**

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.



**WEST BATON ROUGE PARISH CLERK OF COURT**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 1999**

**K. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure is not capitalized. Construction period interest, if any, is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. No costs were estimated as all costs were available.

**L. COMPENSATED ABSENCES**

The clerk of court has the following policy relating to vacation and sick leave:

Employees of the Clerk of Court's office earn two weeks of vacation leave each year. Vacation leave cannot be accumulated nor carried forward to succeeding years. The Clerk of Court has not adopted a formal policy regarding sick leave. At year-end the employees of the Clerk of Court have no accumulated or vested benefits required to be reported in accordance with generally accepted accounting principles.

**M. TOTAL COLUMN ON COMBINED STATEMENTS**

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

At June 30, 1999, the Clerk of Court had cash and cash equivalents (book balances) totaling \$1,641,816 as follows:

Petty Cash	\$50
Demand Deposits	887,208
Interest Bearing Deposits	654,558
Certificate of Deposit	100,000
	<hr/>
Total	1,641,816
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**WEST BATON ROUGE PARISH CLERK OF COURT**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 1999**

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At year end, the Clerk of Court had \$1,703,996 in deposits (collected bank balances). These deposits are insured from risk by \$200,000 of federal deposit insurance and \$1,637,559 of pledged securities (market value) held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**NOTE 3 - RECEIVABLES AND PAYABLES**

A. The Receivables of \$11,554 at June 30, are as Follows:

<u>CLASS OF RECEIVABLE</u>	<u>GENERAL FUND</u>
Accounts Receivable	
Customers	\$5,968
Intergovernmental	
Sheriff	1,664
Police Jury	3,923
	<hr/>
	5,587
	<hr/>
Total	11,554
	<hr/> <hr/>

**B. Due To/From Other Funds**

The following is a summary of Due To/From Other Funds as of June 30:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General Fund	Advance Deposit	\$46,945
		<hr/> <hr/>

**C. A Summary of Due to Other Governments at Year End Follows:**

<u>PAYABLE TO</u>	<u>GENERAL FUND</u>
West Baton Rouge Police Jury	\$4,360
	<hr/> <hr/>

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 1999**

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

**NOTE 4 - CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<b>Balance JULY 1, 1998</b>	<b>Additions</b>	<b>Adjustments (Deletions)</b>	<b>Balance JUNE 30, 1999</b>
Equipment	\$130,733	12,712	-0-	\$118,021

**NOTE 5 - PENSION PLAN**

**PLAN DESCRIPTION.** Substantially all employees of the West Baton Rouge Clerk of Court employees 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 12 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 100 per cent of their final average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after 55 and receive benefit 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, 11745 Bricksome Avenue, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 1999**

**Funding Policy.** Under Plan A, members are required by state statute to contribute 8.25 percent of their annual covered salary and the West Baton Rouge Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.0 percent of annual covered payroll. Contributions to the System include one-fourth of one per cent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contributions requirements of the plan members and the West Baton Rouge Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:103, 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 West Baton Rouge Clerk of Court's contributions to the System under Plan A for the years ended June 30, 1999, June 30, 1998 and 1997, were **\$23,502, \$20,592 and \$19,845,** respectively, equal to the required contributions for each year.

**NOTE 6 - POST-RETIREMENT BENEFITS**

The Clerk of Court provides certain continuing health care benefits for its retired employees. Substantially all of the Clerk of Court's employees become eligible for those benefits if they reach normal retirement age while working for the Clerk of Court. Those 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 by the Clerk of Court. The Clerk of Court recognizes the cost of providing retiree health care and life insurance benefits (Clerk of Court's portion of premiums) as an expenditure when paid, which was **\$1,408** for the year ended **June 30, 1999**. Using mortality tables related to single life annuities, the estimated cost to the Clerk of Court over the remaining lives of these retired employees is **\$9,813**.

**NOTE 7 - LEASES**

The Clerk of Court has immaterial copier leases and does not record items under capital leases as assets and obligations in the accompanying financial statements.

**NOTE 8 - LITIGATION AND CLAIMS**

The West Baton Rouge Clerk of Court has represented to me there is no litigation pending against the Clerk's office, as of June 30, 1999, nor is the Clerk aware of any unasserted claims. Furthermore, the Clerk believes that any potential lawsuit would be adequately covered by insurance.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 1999**

**NOTE 9 - CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances follows:

	<b><u>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</u></b>	<b><u>ADDITIONS</u></b>	<b><u>REDUCTIONS</u></b>	<b><u>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</u></b>
<b>Agency Funds:</b>				
Advance Deposit	\$945,873	\$421,723	\$302,051	\$1,065,545
Registry of Court	374,796	252,372	246,480	380,688
	<u>1,320,669</u>	<u>674,095</u>	<u>548,531</u>	<u>1,446,233</u>

**NOTE 10 - EXCESS FUND BALANCE**

R.S. 13:785 requires that every four years (at the close of the term of office) the clerk must pay the parish treasurer the portion of the General Fund's fund balance that exceed one-half of the revenues of the clerk's last year of his term of office. At June 30, 1998, there was \$4,360 due the parish treasurer for the amount that the General Fund's fund balance exceeded one-half of the revenues of the clerk's last year of his four-year term of office.

**NOTE 11 - RISK MANAGEMENT**

Significant losses are covered by commercial insurance for all major categories of risk including workers' compensation, general liability and errors and omissions. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the prior three years.

**NOTE 12 - ON-BEHALF PAYMENTS FOR EXPENDITURES**

Certain operating expenditures of the clerk's office are paid by the West Baton Rouge Parish Council and are not included in the accompanying financial statements. These expenditures are summarized as follows:

Office Expenses	\$12,465
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WEST BATON ROUGE PARISH CLERK OF COURT  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FISCAL YEAR ENDED JUNE 30, 1999

**NOTE 13 - YEAR 2000 ISSUE**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

The West Baton Rouge Parish Clerk of Court has evaluated the potential affects of the Year 2000 (Y2K) issue related to computer hardware and software and determined that both the hardware and software could be affected. The only mission critical software that the clerk of court has are the accounting and balance arrays software packages. The clerk of court's computer consultants have verified that the clerks software is Y2K compliant.

**SUPPLEMENTAL INFORMATION**

WEST BATON ROUGE PARISH CLERK OF COURT  
PORT ALLEN, LOUISIANA  
TRUST AND AGENCY FUNDS  
FISCAL YEAR ENDED JUNE 30, 1999

FIDUCIARY FUNDS - AGENCY FUNDS

Advance Deposit Fund - The Advance Deposit Fund, as provided by Louisiana Revised Statutes 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

Registry of Court Fund - The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts 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.



WEST BATON ROUGE PARISH CLERK OF COURT  
PORT ALLEN, LOUISIANA  
TRUST AND AGENCY FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 1999

	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
<u>CURRENT ASSETS</u>			
CASH	\$1,018,599	\$380,688	\$1,399,287
DUE FROM SALARY FUND	46,946	-0-	46,946
<b>TOTAL ASSETS</b>	<u>1,065,545</u>	<u>380,688</u>	<u>1,446,233</u>
<b>LIABILITIES</b>			
<u>CURRENT LIABILITIES</u>			
UNSETTLED DEPOSITS	\$1,065,545	\$380,688	\$1,446,233
<b>TOTAL LIABILITIES</b>	<u>1,065,545</u>	<u>380,688</u>	<u>1,446,233</u>

WEST BATON ROUGE PARISH CLERK OF COURT  
PORT ALLEN, LOUISIANA  
TRUST AND AGENCY FUNDS  
COMBINING SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS  
FISCAL YEAR ENDED JUNE 30, 1999

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	<u>TOTAL</u>
<u>UNSETTLED DEPOSITS, JULY 1</u>	\$945,873	\$374,796	\$1,320,669
<u>ADDITIONS</u>			
Deposits:			
Suits and successions	414,485	245,355	659,840
Interest earnings	7,238	7,017	14,255
Other	-0-	-0-	-0-
Total Additions	421,723	252,372	674,095
TOTAL	1,367,596	627,168	1,994,764
<u>REDUCTIONS</u>			
Clerk's Cost (Transferred to General Fund)	185,203	-0-	185,203
Settlement to litigants	-0-	246,480	246,480
Attorney, Curator & Notary	17,875	-0-	17,875
Witnesses, Appraisers	104	-0-	104
Stenographer's Fees	601	-0-	601
Sheriff's Fees	64,035	-0-	64,035
Other	34,233	-0-	34,233
Total Reductions	302,051	246,480	548,531
<u>UNSETTLED DEPOSITS, JUNE 30</u>	1,065,545	380,688	1,446,233

## Donald C. DeVille

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

November 2, 1999

West Baton Rouge Parish Clerk of Court  
Port Allen, Louisiana

I have audited the financial statements of the West Baton Rouge Parish Clerk of Court as of and for the year ended June 30, 1999, and have issued my report thereon dated November 2, 1999. I conducted my 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.

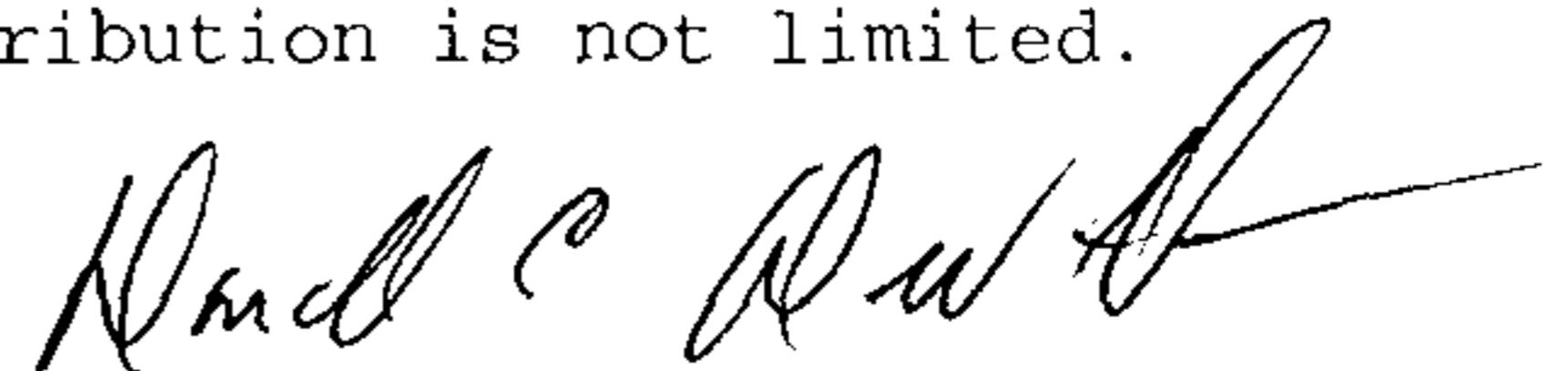
#### COMPLIANCE

As part of obtaining reasonable assurance about whether Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instances of noncompliance that is required to be reported under Government Auditing Standards and is included in the Schedule of Current Year's findings.

#### INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered West Baton Rouge Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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



WEST BATON ROUGE PARISH CLERK OF COURT  
PORT ALLEN, LOUISIANA  
SCHEDULE OF PRIOR YEARS FINDINGS  
YEAR ENDED JUNE 30, 1999

<u>REF NO.</u>	<u>FISCAL YEAR FINDING INITIALLY OCCURRED</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE ACTION TAKEN (YES, NO, PARTIALLY)</u>	<u>CORRECTIVE ACTION/PARTIAL CORRECTIVE ACTION TAKEN</u>
1.	6-30-91	Excess Funds In The Advance Deposit Fund Has Not Been Transferred To The Salary Fund	Partially	The Excess Cash Cash Has Decreased From \$11,091 To \$3,748.

\* \* \*

WEST BATON ROUGE PARISH CLERK OF COURT  
PORT ALLEN, LOUISIANA  
SCHEDULE OF CURRENT YEARS'S FINDINGS  
YEAR ENDED JUNE 30, 1999

**COMPLIANCE**

**Reportable Condition:** The proposed budget was published in the Official Journal less than fifteen days before the new fiscal year began.

**Criteria:** Since the Clerk's budget is over \$434,000 it is subject to the Local Budget Act. R.S. 39:1305 requires that the budget be made available for public inspection no later than 15 days before each fiscal year.

**Cause:** The Clerk was unaware of the dates and the local Official Journal publishes only once a week.

**Effect:** There is no material effect to the financial statements.

**Recommendation:** I recommend that the budget be published early in June of each year to comply with the Local Budget Law.

\* \* \* \* \*

*Thomas J. LeBlanc*

CLERK OF COURT



P.O. BOX 107  
504-383-0378

EIGHTEENTH JUDICIAL DISTRICT COURT

PARISH OF WEST BATON ROUGE  
PORT ALLEN, LOUISIANA 70767

Corrective Action Plan

Donald C. DeVille  
Certified Public Accountant  
7829 Bluebonnet Blvd.  
Baton Rouge, LA 70810

Pursuant to your June 30, 1999, audit findings we present the proposed corrective action plan.

We held a public hearing on the proposed budget before the new fiscal year.

We missed the appropriate time frame due to the fact that the Official Journal is published only once a week.

We will move up the publication date of the budget to comply with the Local Budget Act.