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

Financial Report

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.

**DEC 01 1999**

Release Date \_\_\_\_\_

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## INDEPENDENT AUDITORS' REPORT

The Honorable Sandra M. Morel  
Plaquemines Parish Clerk of Court  
Pointe-A-La-Hache, Louisiana

We have audited the accompanying general purpose financial statements of the Plaquemines Parish Clerk of Court (Clerk), a component unit of the Plaquemines Parish Government, as of and for the year ended June 30, 1999 as listed in the table of contents. These general purpose financial statements are the responsibility of the Plaquemines Parish Clerk of Court. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. 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 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 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 Plaquemines Parish Clerk of Court has not reconciled certain individual suit docket balances in the Advance Deposit Agency Fund with the related cash deposits at June 30, 1999. The related deposits represent 6.4 percent of the fiduciary fund type's assets and liabilities at June 30, 1999. 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 litigants or the amount due to the General Fund from the Advance Deposit Agency Fund for fees earned resulting from suit activity at June 30, 1999. The effects of not reconciling these deposits on the general purpose financial statements cannot be reasonably determined.

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 Plaquemines 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The year 2000 supplemental information on page 14 is required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Plaquemines Parish Clerk of Court is or will become year 2000 compliant, that the Clerk's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Clerk does business are or will become year 2000 compliant

The supplemental information (pages 15-26) 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 Plaquemines 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.

In accordance with Government Auditing Standards, we have also issued a report dated October 15, 1999 on our consideration of the Plaquemines Parish Clerk of Court's internal control over financial reporting and our tests on certain provisions of its compliance with laws and regulations, contracts and grants.

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, 1998 in which we expressed a qualified opinion on the general purpose financial statements due to the failure to reconcile individual suit docket balances in the Advance Deposit Agency Fund.

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

Lafayette, Louisiana  
October 15, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

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

Combined Balance Sheet - All Fund Types and Account Group  
June 30, 1999

	Governmental Fund Type <u>General</u>	Fiduciary Fund Type <u>Agency</u>	Account Group	Totals	
			<u>General Fixed Assets</u>	<u>(Memorandum Only)</u> 1999      1998	
<b>ASSETS</b>					
Cash	\$ 324,805	\$ 210,142	\$ -	\$ 534,947	\$ 373,888
Interest-bearing deposits	1,381,792	10,904,544	-	12,286,336	11,441,705
Investments	-	2,761,408	-	2,761,408	2,604,490
Receivables:					
Accounts receivable	1,669	-	-	1,669	5,601
Due from other funds	2,094	-	-	2,094	12,056
Due from other governmental units	3,333	-	-	3,333	-
Prepaid rentals	5,516	-	-	5,516	11,032
Equipment	-	-	284,355	284,355	276,903
<b>Total assets</b>	<b><u>\$ 1,719,209</u></b>	<b><u>\$ 13,876,094</u></b>	<b><u>\$ 284,355</u></b>	<b><u>\$ 15,879,658</u></b>	<b><u>\$ 14,725,675</u></b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Other accrued liabilities	\$ 16,726	\$ -	\$ -	\$ 16,726	\$ 17,950
Due to litigants	-	13,874,000	-	13,874,000	12,894,236
Due to other funds	-	2,094	-	2,094	12,056
Due to other governmental units	2,655	-	-	2,655	-
<b>Total liabilities</b>	<b><u>19,381</u></b>	<b><u>13,876,094</u></b>	<b><u>-</u></b>	<b><u>13,895,475</u></b>	<b><u>12,924,242</u></b>
Fund equity:					
Investment in general fixed assets	-	-	284,355	284,355	276,903
Fund balance -					
Reserved for prepaid rentals	5,516	-	-	5,516	11,032
Unreserved and undesignated	1,694,312	-	-	1,694,312	1,513,498
<b>Total fund balance</b>	<b><u>1,699,828</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,699,828</u></b>	<b><u>1,524,530</u></b>
<b>Total fund equity</b>	<b><u>1,699,828</u></b>	<b><u>-</u></b>	<b><u>284,355</u></b>	<b><u>1,984,183</u></b>	<b><u>1,801,433</u></b>
<b>Total liabilities and fund equity</b>	<b><u>\$ 1,719,209</u></b>	<b><u>\$ 13,876,094</u></b>	<b><u>\$ 284,355</u></b>	<b><u>\$ 15,879,658</u></b>	<b><u>\$ 14,725,675</u></b>

The accompanying notes are an integral part of this statement.



PLAQUEMINESPARISH CLERK OF COURT  
Pointe-A-La-Hache, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual -  
Governmental Fund Type - General Fund  
Year Ended June 30, 1999  
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Licenses and permits	\$ 3,500	\$ 3,713	\$ 213	\$ 3,775
Intergovernmental	46,825	51,806	4,981	11,325
Fees, charges, and commissions for services -				
Court costs, fees, and charges	46,697	40,929	(5,768)	42,210
Fees for recording legal documents	665,900	676,286	10,386	682,169
Fees for certified copies	57,000	56,247	(753)	67,329
Use of money and property - interest earnings	17,000	103,834	86,834	102,597
Total revenues	<u>836,922</u>	<u>932,815</u>	<u>95,893</u>	<u>909,405</u>
<b>Expenditures:</b>				
Current -				
Personal services and related benefits	545,385	541,276	4,109	486,505
Operating services	157,426	155,689	1,737	159,154
Materials and supplies	49,500	53,100	(3,600)	48,432
Capital outlay	3,000	7,452	(4,452)	35,204
Total expenditures	<u>755,311</u>	<u>757,517</u>	<u>(2,206)</u>	<u>729,295</u>
Excess of revenues over expenditures	81,611	175,298	93,687	180,110
Fund balance, beginning of year	<u>1,524,530</u>	<u>1,524,530</u>	-	<u>1,344,420</u>
Fund balance, end of year	<u><u>\$1,606,141</u></u>	<u><u>\$1,699,828</u></u>	<u><u>\$93,687</u></u>	<u><u>\$1,524,530</u></u>

The accompanying notes are an integral part of this statement.

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

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, 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 Plaquemines 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 24:513 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, et cetera, that are controlled by the Clerk of Court as an independently elected parish official. The Plaquemines 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 fiscally dependent on the Parish since the Clerk of Court is located in the Plaquemines 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:

Governmental 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.



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

Notes to Financial Statements (Continued)

Fiduciary Funds -

Agency Funds

The Advance Deposit, 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 in the financial statements. Basis of accounting relates to the timing of the measurements 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. 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.

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

Notes to Financial Statements (Continued)

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 amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 1999.

H. Vacation and Sick Leave

Employees of the Clerk of Court's office earn 10 to 20 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, 1999, the Clerk of Court has accrued vested leave benefits, as required to be reported in accordance with GASB Statement No. 16, "Accounting for Compensated Absences".

I. Fund Equity

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

J. 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 integration in the funds.

K. Total Columns on 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.

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

Notes to Financial Statements (Continued)

(2) 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, 1999, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling \$12,821,283 as follows:

Demand Deposits	\$ 534,947
Money market accounts	<u>12,286,336</u>
Total	<u>\$12,821,283</u>

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 bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1999 are secured as follows:

Bank balances	<u>\$12,918,042</u>
Federal deposit insurance	\$ 200,000
Pledged securities (category 3)	<u>12,718,042</u>
Total	<u>\$12,918,042</u>

Pledged securities in Category 3 include uninsured 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 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell 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.

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

Notes to Financial Statements (Continued)

(3) Investments

The Clerk can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. The Clerk's investments are categorized to give an indication of the level of risk assumed by it at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Clerk or its agent in the Clerk's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the Clerk's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent, but not in the Clerk's name. At June 30, 1999, the Clerk's Registry of the Court Fund holds investments totaling \$2,761,408 as follows:

Description	Category	Interest Rate	Carrying Amount	Market Value
U. S. Treasury Bill	1	4.168%	\$ 54,950	\$ 54,954
U. S. Treasury Bill	1	4.178%	2,570,790	2,570,386
U. S. Treasury Bill	1	4.130%	53,284	53,176
U. S. Treasury Bill	1	4.658%	82,384	82,282
			<u>\$2,761,408</u>	<u>\$2,760,798</u>

At June 30, 1999 it is the intention of the Clerk to hold these securities until full maturity.

(4) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Furniture, Fixtures and Equipment	Automobiles	Total
Balance, June 30, 1998	\$ 263,348	\$ 13,555	\$276,903
Additions	7,452	-	7,452
Deletions	-	-	-
Balance, June 30, 1999	<u>\$ 270,800</u>	<u>\$ 13,555</u>	<u>\$284,355</u>

(5) Postretirement 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 1999 was \$6,277.



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

Notes to Financial Statements (Continued)

(6) Pension Plan

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 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% 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 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. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Funding Policy - Plan members are required by state statute to contribute 8.25% 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 10.00% of annual covered payroll. 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 Plaquemines 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 Plaquemines Parish Clerk of Court's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were \$41,447, \$36,979 and \$33,988, respectively, equal to the required contributions for each year.

(7) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits for the year ended June 30, 1999 follows:

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Election Qualifying</u>	<u>Total</u>
Balance, June 30, 1998	\$ 818,225	\$ 12,088,067	\$ -	\$ 12,906,292
Additions	645,752	1,356,908	10,490	2,013,150
Deletions	<u>(578,588)</u>	<u>(454,270)</u>	<u>(10,490)</u>	<u>(1,043,348)</u>
Balance, June 30, 1999	<u>\$ 885,389</u>	<u>\$ 12,990,705</u>	<u>\$ -</u>	<u>\$ 13,876,094</u>



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

Notes to Financial Statements (Continued)

(8) 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.

(9) Report Classification

Certain previously reported amounts have been reclassified to conform to June 30, 1999 classifications.

(10) Risk Management

The Clerk of Court is exposed to risks of loss in the areas of health care, general and auto liability, property hazards 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.

(11) Excess Fund Balance

R.S. 13:785 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, 1999, 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 Plaquemines Parish Clerk of Court have been waived by the Plaquemines Parish Government and appropriated back to the Clerk of Court's salary fund.

(12) Litigation

At June 30, 1999, the Plaquemines Parish Clerk of Court is not involved in any pending or threatened litigation.

**SUPPLEMENTAL INFORMATION**

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

Impact of Year 2000 on Computer Programs (Unaudited)  
Year Ended June 30, 1999

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Clerk's computer programs that have time sensitive software may recognize a date using "00" as the year 1900 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 has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue, that are necessary to conducting operations and have identified such systems as being the Clerk's personal computers, operating system and software applications used for financial reporting purposes.

- The Plaquemines Parish Clerk of Court's system and personal computers have been assessed, remediated, and validated.

Remaining contracted amounts that are committed to this project are undetermined as of June 30, 1999.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Clerk is or will be Year 2000 ready, that the Clerk's remediation efforts will be successful in whole or in part, or that parties with whom the Clerk does business will be year 2000 ready. The Clerk is utilizing external resources to identify and test the systems for Year 2000 compliance.

**SCHEDULES OF INDIVIDUAL FUNDS**

## **GENERAL FUND**

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



PLAQUEMINES PARISH CLERK OF COURT

Pointe-A-La-Hache, Louisiana  
General Fund

Comparative Balance Sheet  
June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<b>ASSETS</b>		
Cash	\$ 324,805	\$ 230,704
Interest-bearing deposits	1,381,792	1,283,087
Receivables:		
Accounts receivable	1,669	5,601
Due from other funds	2,094	12,056
Due from other governmental units	3,333	-
Prepaid rentals	<u>5,516</u>	<u>11,032</u>
 Total assets	 <u><u>\$1,719,209</u></u>	 <u><u>\$1,542,480</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Other accrued liabilities	\$ 16,726	\$ 17,950
Due to other governmental units	<u>2,655</u>	<u>-</u>
Total liabilities	<u>19,381</u>	<u>17,950</u>
 Fund balance:		
Reserved for prepaid rentals	5,516	11,032
Unreserved and undesignated	<u>1,694,312</u>	<u>1,513,498</u>
Total fund balance	<u>1,699,828</u>	<u>1,524,530</u>
 Total liabilities and fund balance	 <u><u>\$1,719,209</u></u>	 <u><u>\$1,542,480</u></u>

PLAQUEMINES PARISH CLERK OF COURT

Pointe-A-La-Hache, Louisiana  
General Fund

Statement of Revenues Compared to Budget (GAAP Basis)  
Year Ended June 30, 1999  
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Licenses and permits -				
Marriage licenses	\$ 3,500	\$ 3,713	\$ 213	\$ 3,775
Intergovernmental -				
Federal grant - non-support	35000	39,981	4,981	-
Clerk supplement	11,825	11,825	-	11,325
Total intergovernmental	46,825	51,806	4,981	11,325
Court costs, fees, and charges -				
Criminal costs	34,500	33,821	(679)	38,661
Qualifying fees	3,047	3,047	-	620
Other	9,150	4,061	(5,089)	2,929
Total court costs, fees and charges	46,697	40,929	(5,768)	42,210
Fees for recording legal documents -				
Recordings	273,000	276,653	3,653	267,300
Suits and successions	350,000	352,345	2,345	363,030
Cancellations	6,500	12,078	5,578	10,292
Mortgage certificates	27,000	26,109	(891)	29,989
U.C.C. Filings	9,400	9,101	(299)	11,558
Total fees for recording legal documents	665,900	676,286	10,386	682,169
Fees for certified copies -				
Certified copies	57,000	56,247	(753)	67,329
Use of money and property -				
Interest earned	17,000	103,834	86,834	102,597
Total revenues	\$ 836,922	\$ 932,815	\$ 95,893	\$ 909,405

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

Statement of Expenditures Compared to Budget (GAAP Basis)  
Year Ended June 30, 1999  
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Current:</b>				
Personal services and related benefits -				
Salaries:				
Clerk	\$ 65,350	\$ 65,350	\$ -	\$ 64,825
Deputy clerks	357,000	354,851	2,149	313,187
Allowance	6,535	6,535	-	6,483
Other	14,500	16,498	(1,998)	10,202
Clerk supplement	10,500	10,984	(484)	9,240
Group insurance	50,000	43,585	6,415	43,439
Pension	38,000	39,860	(1,860)	36,371
Medicare tax	3,500	3,613	(113)	2,758
Total personal services and related benefits	<u>545,385</u>	<u>541,276</u>	<u>4,109</u>	<u>486,505</u>
Operating services -				
Professional fees	10,500	8,863	1,637	7,620
Insurance	8,000	6,275	1,725	6,583
Election expense allowance	4,150	4,150	-	2,500
Cott index	7,500	8,825	(1,325)	11,345
Postage	20,000	23,008	(3,008)	20,025
Microfilm	20,000	19,263	737	25,870
Telephone	3,450	3,494	(44)	3,456
Copier maintenance	15,000	14,057	943	14,792
Computer equipment lease and maintenance	57,500	56,852	648	56,852
Travel and training	5,876	5,758	118	2,923
Marriage licenses	1,450	1,769	(319)	1,811
Secretary of state - UCC	4,000	3,375	625	5,377
Total operating services	<u>157,426</u>	<u>155,689</u>	<u>1,737</u>	<u>159,154</u>
Materials and supplies -				
Office supplies and expense	44,000	48,235	(4,235)	43,156
Automobile supplies and maintenance	3,000	2,639	361	3,701
Dues and subscriptions	2,500	2,226	274	1,575
Total materials and supplies	<u>49,500</u>	<u>53,100</u>	<u>(3,600)</u>	<u>48,432</u>
Capital outlay:				
Office equipment	3,000	7,452	(4,452)	34,553
Office renovations	-	-	-	651
Total capital outlay	<u>3,000</u>	<u>7,452</u>	<u>(4,452)</u>	<u>35,204</u>
Total expenditures	<u>\$755,311</u>	<u>\$757,517</u>	<u>\$ (2,206)</u>	<u>\$ 729,295</u>

## **FIDUCIARY FUND TYPE - AGENCY 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.

### **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.

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

Combining Balance Sheet  
 June 30, 1999  
 With Comparative Totals for June 30, 1998

	Advance Deposit	Registry of Court	Totals	
			1999	1998
 <b>ASSETS</b>				
Cash	\$ 210,140	\$ 2	\$ 210,142	\$ 143,184
Interest-bearing deposits	675,249	10,229,295	10,904,544	10,158,618
Investments	-	2,761,408	2,761,408	2,604,490
	<u>\$ 885,389</u>	<u>\$12,990,705</u>	<u>\$13,876,094</u>	<u>\$12,906,292</u>
 <b>LIABILITIES</b>				
Due to other funds	\$ 2,094	\$ -	\$ 2,094	\$ 12,056
Due to litigants	883,295	12,990,705	13,874,000	12,894,236
	<u>\$ 885,389</u>	<u>\$12,990,705</u>	<u>\$13,876,094</u>	<u>\$12,906,292</u>



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

Combining Statement of Changes in Assets and Liabilities  
Year Ended June 30, 1999  
With Comparative Totals for Year Ended June 30, 1998

	1999			Totals	
	Advance Deposit	Registry of Court	Election Qualifying	1999	1998
<b>ASSETS</b>					
Cash, beginning of year	\$ 143,182	\$ 2	\$ -	\$ 143,184	\$ 84,440
Interest-bearing deposits, beginning of year	675,043	9,483,575	-	10,158,618	8,910,052
Investments	-	2,604,490	-	2,604,490	2,357,215
Total assets, beginning of year	<u>818,225</u>	<u>12,088,067</u>	<u>-</u>	<u>12,906,292</u>	<u>11,351,707</u>
Additions:					
Suits and successions	645,752	-	-	645,752	632,728
Judgments	-	641,014	-	641,014	1,311,023
Interest	-	715,894	-	715,894	589,800
Qualifying fees	-	-	10,490	10,490	245
Total additions	<u>645,752</u>	<u>1,356,908</u>	<u>10,490</u>	<u>2,013,150</u>	<u>2,533,796</u>
 Total	<u>1,463,977</u>	<u>13,444,975</u>	<u>10,490</u>	<u>14,919,442</u>	<u>13,885,503</u>
Reductions:					
Clerk's costs (transferred to General Fund)	356,955	-	697	357,652	364,650
Refunds to litigants	-	454,270	-	454,270	403,074
Sheriff fees	61,997	-	-	61,997	57,828
Secretary of State	-	-	6,273	6,273	130
Judge's supplemental compensation fund	20,052	-	-	20,052	19,210
Other reductions	139,584	-	3,520	143,104	134,319
Total reductions	<u>578,588</u>	<u>454,270</u>	<u>10,490</u>	<u>1,043,348</u>	<u>979,211</u>
 Cash, end of year	210,140	2	-	210,142	143,184
Interest-bearing deposits, end of year	675,249	10,229,295	-	10,904,544	10,158,618
Investments	-	2,761,408	-	2,761,408	2,604,490
Total assets, end of year	<u>\$ 885,389</u>	<u>\$ 12,990,705</u>	<u>\$ -</u>	<u>\$ 13,876,094</u>	<u>\$ 12,906,292</u>
<b>LIABILITIES</b>					
Due to litigants and other funds, beginning of year	\$ 818,225	\$ 12,088,067	\$ -	\$ 12,906,292	\$ 11,351,707
Additions	645,752	1,356,908	10,490	2,013,150	2,533,796
Reductions	<u>578,588</u>	<u>454,270</u>	<u>10,490</u>	<u>1,043,348</u>	<u>979,211</u>
Due to litigants and other funds, end of year	<u>\$ 885,389</u>	<u>\$ 12,990,705</u>	<u>\$ -</u>	<u>\$ 13,876,094</u>	<u>\$ 12,906,292</u>

**COMPLIANCE AND INTERNAL CONTROL**

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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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

The Honorable Sandra M. Morel  
Plaquemines Parish Clerk of Court  
Pointe-A-La-Hache, Louisiana

We have audited the general purpose financial statements of the Plaquemines Parish Clerk of Court, a component unit of the Plaquemines Parish Government, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 15, 1999. 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 at June 30, 1999. 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 Plaquemines Parish Clerk of Court's general purpose 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 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 Plaquemines 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 reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Clerk of Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as Items 99-1(IC) and 99-2(IC).

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 matters 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 Plaquemines Parish Clerk of Court. However, this report is a matter of public record and its distribution is not limited.

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

Lafayette, Louisiana  
October 15, 1999

PLAQUEMINESPARISH CLERK OF COURT

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan (Continued)  
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</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
CURRENT YEAR (6/30/99) --						
<u>Internal Control:</u>						
99-1 (IC)	Unknown	Due to the small number of employees, the Clerk of Court did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Sandra Morel, Clerk of Court	N/A
99-2 (IC)	Unknown	Individual docket balances of the Advance Deposit Fund were not reconciled with the cash balances.	No	The Clerk of Court is in the process of identifying unknown balances and reconciling them with the corresponding cash balance in the Advance Deposit account.	Sandra Morel, Clerk of Court	6/30/00

PRIOR YEAR (6/30/98) --

See internal control findings above.