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

Financial Report

Year Ended June 30, 1967

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

Release Date NOV 26 1967

62-10-26-1967
Clerk of Court
Plaquemine Parish

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
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The Honorable Sandra M. Morol
Magistrate Clerk of Court
P.O. Box 20000
Baton Rouge, Louisiana

We have completed our audit of the general purpose financial statements of the Magistrate Parish Clerk of Court for the year ended June 30, 1997. The following suggestions were included in our management letter dated November 20, 1996 for the year ended June 30, 1996 and are repeated again for your information and consideration in improving the efficiency of the operations of the Clerk's office.

1. A manual advance deposit subsidiary should be prepared and reconciled to the individual suit cash balances on a monthly basis.
2. The computerized advance deposit subsidiary should be reconciled to the individual suit cash balances on a monthly basis.

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

Kolder, Champagne, Slaven & Rainey, LLC
SERVICED PUBLIC ACCOUNTANTS

Baton Rouge, Louisiana
October 10, 1997

TABLE OF CONTENTS

	Page
Independent Auditor's Report	3-5
COMPONENT UNIT FINANCIAL STATEMENTS	
COMBINED STATEMENTS - OVERVIEW	
Combined balance sheet - all fund types and account group	4
Statement of revenues, expenditures, and changes in fund	
Balance - Budget (BMAP basis) and actual - Governmental	
Fund type - General Fund	4
Notes to Financial Statements	4-13
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	17
Statement of revenues compared to Budget (BMAP basis)	18
Statement of expenditures compared to Budget (BMAP basis)	19-20
Agency Funds:	
Comparative balance sheet	20
Comparative statement of changes in assets and liabilities	21
INTERNAL CONTROL AND COMPLIANCE	
Report on Compliance and Internal Control over Financial	
Reporting Based on an Audit of General Purpose Financial	
Statements Performed in Accordance with Government Auditing	
Standards	24-27
Prior year audit findings	28

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INDEPENDENT AUDITOR'S REPORT

The Honorable Sandra H. Hovel
Plaquemine Parish Clerk of Court
P.O. Box 100
Plaquemine, Louisiana 70453

We have audited the accompanying general purpose financial statements of the Plaquemine Parish Clerk of Court, a component unit of the Plaquemine Parish Government, as of and for the year ended June 30, 1997 as listed in the Exhibit 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 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

The Plaquemine Parish Clerk of Court has not reconciled certain individual suit check balances in the Advance Deposit Agency Fund with the related cash deposits as June 30, 1997. The related deposits represent 2.3 percent of the fiduciary fund type's assets and liabilities at June 30, 1997. 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 litigation of the amount due to the General Fund from the Advance Deposit Agency Fund for 1-4 court rulings from suit activity at June 30, 1997. The effects of not reconciling these deposits on the general purpose financial statements cannot be reasonably determined.

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In our opinion, except for the effects of such adjustments, if any, it 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, 1987, 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 18, 1987 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 18, 1986 in which we expressed a qualified opinion on the general purpose financial statements due to the failure to reconcile individual unit deposit balances in the Advance Deposit Agency Fund.

Kalder, Champagne, Mason & Rainey, L.L.C.
Certified Public Accountants

Lafayette, Louisiana
October 18, 1987

PLANNING PAPER CLERK OF COURT
 Polk and Lee Parishes, Louisiana

COMBINED BALANCE SHEET - ASSETS, LIABILITIES AND ACCOUNT GROUP
 June 30, 1997

	Governmental		Business		Total	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
ASSETS						
Cash	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -
Interest-bearing deposits	1,188,438	8,918,860	-	-	1,338,438	8,918,860
Investments	-	2,900,000	-	-	2,900,000	2,900,000
Receivables	5,475	-	-	-	5,475	5,475
Due from other funds	11,200	-	-	-	11,200	11,200
Prepaid rentals	14,740	-	-	-	14,740	14,740
Equipment	-	-	261,700	-	261,700	261,700
Total assets	\$1,380,843	\$8,918,860	\$261,700	\$0.00	\$1,642,543	\$9,180,560
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400
Other accounts liabilities	11,200	-	-	-	11,200	11,200
Due to other funds	-	11,200,000	-	-	11,200,000	11,200,000
Due to other funds	-	70,000	-	-	70,000	70,000
Total liabilities	11,200	11,211,200	0.00	0.00	11,281,200	11,281,600
Fund equity						
Investment in general fixed assets	-	-	261,700	-	261,700	261,700
Fund balance -	-	-	-	-	-	-
Reserve for prepaid rentals	14,740	-	-	-	14,740	14,740
Reserve for undepreciated	1,357,103	-	-	-	1,357,103	1,357,103
Total fund equity	1,381,843	0.00	261,700	0.00	1,643,543	1,643,543
Total liabilities and fund equity	\$1,393,043	\$11,211,200	\$261,700	\$0.00	\$12,884,800	\$12,925,143

The accompanying notes are an integral part of this statement.

PLAQUEMINE PARISH CLERK OF COURT
Poitea-R-la-Neuve, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (WRAP Basis) and Actual -
 Governmental Fund Type - General Fund
 Year Ended June 30, 2007
 With Comparative Actual Amounts for Year Ended June 30, 2006

	2007		Variance - Favorable (Unfavorable)	2006
	Budget	Actual		
Revenues:				
Licenses and permits	\$ 4,800	\$ 3,800	\$ (1,000)	\$ 3,700
Intergovernmental	20,800	18,800	-	0,170
Fees, charges, and commissions for services - Court costs, fees, and charges	41,800	39,407	(2,393)	40,000
Fees for recording legal documents	876,200	876,120	(80)	898,470
Fees for certified copies	58,800	58,370	(430)	60,000
Rent of money and property - Interest earnings	25,000	23,322	(1,678)	66,570
Total revenues	1,032,400	1,013,829	(18,571)	1,098,910
Expenditures:				
Current -				
Personal services and related benefits	439,876	427,761	(12,115)	416,000
Operating services	182,440	183,320	(880)	188,470
Materials and supplies	59,200	59,370	(170)	53,000
Capital outlay	78,000	78,322	(322)	-
Total expenditures	757,516	748,773	(8,743)	667,470
Excess of revenues over expenditures	274,884	265,056	(9,828)	431,440
Fund balance, beginning of year	1,128,120	1,128,120	-	890,700
Fund balance, end of year	\$1,403,004	\$1,393,176	(9,828)	\$1,322,140

The accompanying notes are an integral part of this statement.

PLAQUEMINE PARISH CLERK OF COURT
PO BOX 8-02-MADRID, LOUISIANA

NOTICE TO FINANCIAL STATEMENTS

121 Summary of Significant Accounting Policies

As provided by Article V, SECTION 28 of the Louisiana Constitution of 1874, a Clerk of Court serves as the ex-officio notary public, the recorder of mortgages, 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's conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:111 and to the industry audit guide, Manual 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 sectors, 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. Expenses 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 groups presented in the financial statements are described as follows:

PLAQUEMINE PARISH CLERK OF COURT
RODOLPH-A-LE-RACHE, LOUISIANA

Notes to Financial Statements (Continued)

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 15:181, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk of Court's office. The various fees and charges due to the Clerk of Court's office are accounted for in this fund. General operating expenditures are paid from this fund.

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 theory 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.

PLAQUEMINE PARISH CLERK OF COURT
Peters-De-Grade, 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 Debt

Uncollectible amounts due for receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable was made due to immateriality at June 30, 1997.

FLAQUONINE PARISH CLERK OF COURT
Ponchartraine-La-Plante, Louisiana

Notes to Financial Statements (Continued)

8. 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 13 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, 1997, the Clerk of Court has accrued vacation leave benefits, as required to be reported in accordance with GASB Statement No. 34, "Accounting for Compensated Absences".

9. Fund Equity

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

Designations represent tentative plans for future use of financial statements.

10. 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.

11. Total Balance 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 preparation of this data.

12. Adoption of GASB Statement No. 27

During the year ended June 30, 1998, the Flaquonine Parish Clerk adopted GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Entities. Although this statement was effective for periods beginning after June 15, 1998, the Governmental Accounting Standards Board is encouraging early implementation.

PLACEMENTS SAVING BANK OF OROU
FOUNDED-A-14-1920. Louisiana

Notes to Financial Statements (Continued)

(1) 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, 1987, the Clerk of Court has cash and interest-bearing deposits (bank balances) totaling \$18,317,488 as follows:

Demand deposits	\$ 124,444
Money market accounts	18,193,044
Total	\$18,317,488

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 deposits with the fiscal agent bank. These securities are held in the name of the pledging bank in a holding or custodial bank that is normally acceptable to both parties. Deposit balances (bank balances) at June 30, 1987 are secured as follows:

Bank balances	\$18,314,172
Federal deposit insurance pledged securities (category 3)	\$ 3,313,316
Total	\$21,627,488
Excess of federal insurance and pledged securities over bank balances	\$ 3,313,316

Pledged securities in Category 3 include unsecured or unregistered investments for which the securities are held by the ESCROW OF DEPOSITOR, OR BY its trust department or agent, but not in the Clerk of Court's name. 1987 Louisiana Revised Statute 19:222 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 60 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

**PLACEMORE'S FARMING CLERK OF COURT
POLICE-A-14-84260, LOUISIANA**

Shown in Financial Statements (Continued)

140 Investments

The Clerk can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. As June 30, 1997, the Clerk's registry of the Court Fund holds investments totaling \$3,459,719 as follows:

Description	Interest Rate	Carrying Amount	Approximate Market Value
U. S. Treasury Bill	5.00	\$3,318,799	\$3,383,780
U. S. Treasury Bill	4.00	42,850	42,580
U. S. Treasury Bill	5.14	48,850	48,340
U. S. Treasury Bill	5.00	59,160	58,570
		\$3,469,659	\$3,433,270

As June 30, 1997 it is the intention of the Clerk to hold these securities until full maturity.

141 Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Furniture, Fixtures and Equipment	Automobiles	Total
Balance, June 30, 1996	\$671,496	\$43,554	\$715,050
Additions	59,357	-	59,357
Deletions	(2,800)	-	(2,800)
Balance, June 30, 1997	\$728,053	\$43,554	\$771,607

PLAQUEMINE PARISH CLERK OF COURT
Baton-Rouge, Louisiana

Notes to Financial Statements (continued)

04 Postretirement Health Care and Life Insurance Benefits

The Plaquemine 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 1997 was \$7,004.

04 pension plan

Plan Description. The Plaquemine Parish Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund Retirement System, a non-union multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1501 - 1540 to provide retirement, disability and surviving benefits to members throughout the state of Louisiana. The Clerk of Court Retirement and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 12741 Reistmann Ave., Suite 101, Baton Rouge, Louisiana 70814.

Funding Policy. Plan members are required to contribute 4.25% of their annual covered salary and the Plaquemine Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5% of annual covered payroll. The contribution requirements of plan members and the Plaquemine Parish Clerk of Court are established and may be amended by the Clerk of Court Retirement and Relief Fund. The Plaquemine Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 1997, 1996, and 1995 were \$10,244, \$14,130 and \$11,490, respectively.

DIASPENSIERE PARISH CLERK OF COURT
 Pointe-A-la-Haite, Louisiana

Notes to Financial Statements (Continued)

070 Changes in Agency Fund Balances

A summary of changes in agency fund qualified deposits for the year ended June 30, 1997 follows:

	Election Expenditures	Advance Receipts	Expenses of Court	Total
Balance, June 30, 1996	\$ -	\$728,348	\$14,393,071	\$15,021,419
Additions	3,118	428,893	3,148,462	3,890,473
Deletions	(3,118)	(414,154)	(3,888,466)	(4,305,738)
Balance, June 30, 1997	\$ -	\$742,087	\$10,653,067	\$11,395,154

080 Expenditures of the Clerk of Court Paid by the Parish Council

The Clerk's office is located in the Diaspensiere Parish Courthouse. The upkeep and maintenance of the courthouse is paid by the Diaspensiere 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.

090 Report Classification

Items previously reported amounts have been reclassified to conform to June 30, 1997 classifications.

SUPPLEMENTAL INFORMATION

SCHEDULE OF INDIVIDUAL FINES

GENERAL FUND

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

PLAQUEMINE JUDICIAL CLERK OF COURT
 Poinde-R-La-Beche, Louisiana
 GENERAL FUND

Comparative Balance Sheet
 JUNE 30, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash	\$ 500,000	\$ 500,400
Interest-bearing deposits	1,283,628	714,800
Receivables:		
Accounts receivable	9,079	8,400
Due from other funds	13,000	18,700
Prepaid rentals	<u>18,548</u>	<u>8,320</u>
Total assets	\$1,861,448	\$1,148,270

LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ -	\$ 400
Other accrued liabilities	<u>12,862</u>	<u>12,790</u>
Total liabilities	<u>12,862</u>	<u>13,190</u>
Fund balances:		
Reserved for prepaid rentals	18,548	8,300
Unreserved and undesignated	<u>1,327,872</u>	<u>1,028,480</u>
Total fund balance	<u>1,346,420</u>	<u>1,036,780</u>
Total liabilities and fund balance	\$1,361,490	\$1,048,970

PLAQUEMINE PARISH CLERK OF COURT
 5015-A-16-Bldg., Louisiana
 General Fund

Statement of Revenues Compared to Budget (GNP Basis)
 Year Ended June 30, 1997
 With Comparative Actual Amounts for Year Ended June 30, 1996

	1997		Variance - Favorable Unfavorable	
	Budget	Actual		
Revenues:				
Licenses and permits -				
Marriage licenses	\$ 3,800	\$ 3,800	\$ 000	\$ 3,800
Intergovernmental -				
Clerk's supplement	28,800	10,800	-	18,000
Court costs, fees, and charges -				
Criminal costs	24,320	24,404	(84)	24,236
Qualifying fees	3,800	3,888	(88)	3,712
Other	3,800	3,878	(78)	3,722
Total court costs, fees and charges	31,920	32,170	(250)	31,920
Fees for recording legal documents -				
Recordings	275,000	282,448	(7,448)	267,552
Suits and successions	181,000	182,878	(1,878)	179,122
Cancellations	10,000	10,000	000	10,000
Mortgage certificates	88,000	88,400	(400)	87,600
U.C.C. Filings	15,000	14,900	100	15,000
Total fees for recording legal documents	579,000	583,626	(4,626)	574,374
Fees for certified copies - certified copies	11,000	10,328	672	10,656
Use of money and property - interest earned	11,000	11,787	(787)	10,213
Total revenues	\$820,000	\$882,920	\$62,920	\$719,000

PLAQUEMINE POLICE CLERK OF COURT
 POLICE-A-14-88000, Louisiana
 General Fund

Statement of Expenditures Compared to Budget 1986 Budget
 Year Ended June 30, 1987
 With Comparative Actual Accounts for Year Ended June 30, 1986

	1986		Budget - Reversible	1986
	Budget	Actual	(Unreversible)	
CURRENT:				
Personnel services and related benefits -				
Benefits -				
Retirement:				
Clerk	\$ 37,341	\$ 37,341	\$ -	\$ 36,463
Deputy clerks	243,285	243,285	3,500	246,885
Sickness	3,756	3,756	-	3,483
Other	7,489	8,619	(131)	4,403
Clerk equipment	3,339	3,339	46	7,155
Group insurance	48,000	47,383	518	44,567
FICA	23,100	23,826	2,876	35,294
Medicare tax	2,385	2,435	(150)	3,731
Unemployment taxes	2,885	2,885	(263)	-
Total personnel services and related benefits	414,620	422,180	3,326	518,141
Operating services -				
Professional fees	6,600	6,490	1,328	6,351
Insurance	6,900	6,870	(178)	6,494
Election expense allowance	3,300	3,300	-	6,217
Cost index	18,800	8,844	6,058	8,214
Postage	18,800	17,176	1,838	18,800
Miscell	12,340	16,888	(545)	12,713
Telephone	1,100	1,453	47	3,213
Copier maintenance	25,940	14,575	375	12,861
Computer maintenance	25,800	24,378	33	26,213
Travel and training	1,500	1,378	(134)	1,758
Marriage license	1,700	1,800	(280)	1,751
Secretary of state - MCC	4,800	4,838	(38)	5,291
Total operating services	162,840	153,172	3,328	188,577
Materials and supplies -				
Office supplies and expense	65,458	48,121	12,871	61,847
Automobile supplies and maintenance	6,308	8,181	(181)	3,101
Fuel and subscriptions	2,382	2,471	82	1,877
Total materials and supplies	74,148	58,773	12,871	66,825

(Continued)

PLANNING PARISH CLERK OF COURTS
Police-A-la-Heche, Louisiana
General Fund

Statement of Expenditures Compared to Budget (BMAP Basis) (Continued)
Year Ended June 30, 1993
With Comparative Actual Amounts for Year Ended June 30, 1992

	1993		Variance - Favorable Unfavorable	1992
	Budget	Actual		
Capital outlay -				
Office equipment	\$ 48,000	\$ 71,884	\$23,884	-
Office renovations	38,500	4,318	34,182	-
Total capital outlay	86,500	76,202	10,298	-
 Total expenditures	 \$493,345	 \$487,835	 \$5,510	 \$271,870

FIDUCIARY FUND TYPES - AGENCY FUNDS

Advance Deposit Fund - The Advance Deposit Fund, as provided by Louisiana Revised Statute 11:842, 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 11:878, 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.

PLAQUEMINE PARISH CLERK OF COURT
Delcote-à-la-Roche, Louisiana
Agency Funds

Combining Balance Sheet
 June 30, 1997
 With Comparative Totals for June 30, 1996

	<u>ADVANCE</u> <u>REPOSIT</u>	<u>REGISTRY</u> <u>OF COURT</u>	<u>TOTALS</u>	
	1997	1996	1997	1996
ASSETS				
Cash	\$ 94,448	\$ -	\$ 94,448	\$ 581,554
Interest-bearing deposits	874,845	8,335,387	8,910,232	8,331,954
Investments	-	2,387,323	2,387,323	8,334,827
Total assets	\$1,000,000	\$10,599,428	\$11,351,700	\$18,008,417
LIABILITIES				
Due to other funds	\$ 11,858	\$ -	\$ 11,858	\$ 95,834
Due to Plaintiffs	287,842	10,599,428	10,887,282	15,088,517
Total liabilities	\$1,000,000	\$10,599,428	\$11,351,700	\$18,008,417

PLANNED PROSPECTUS OF 2001
FOR THE LA-BORER, LEARNER
SAVING FUND

Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 2001
With Comparative Totals for Year Ended June 30, 2000

	2001				2000
	Assets	Liabilities	Investment	Total	
	Balance	at Close	Gain/Loss		
ASSETS					
Cost, beginning of year (adjusted for any deposits, beginning of year)	\$ 205,487	\$ 205,487	\$ -	\$ 205,487	\$ 205,487
Investments	409,887	7,501,478	-	8,111,365	10,500,970
Total assets, beginning of year	<u>615,374</u>	<u>916,965</u>	<u>-</u>	<u>615,374</u>	<u>10,706,457</u>
Additions:					
- fee and commission	620,482	-	-	620,482	620,482
- judgments	-	928,942	-	928,942	1,217,387
- interest	17,429	884,876	-	902,305	871,180
- marketing fees	-	-	3,178	3,178	8,440
- total additions	<u>637,911</u>	<u>1,813,818</u>	<u>3,178</u>	<u>2,454,707</u>	<u>2,717,489</u>
Total	<u>1,253,285</u>	<u>11,478,083</u>	<u>3,178</u>	<u>12,674,542</u>	<u>13,423,946</u>
Reductions:					
- fee to costs transferred to General Fund	222,328	-	288	222,616	291,442
- fee to litigation	-	4,880,144	-	4,880,144	6,277,171
- interest fees	77,881	-	-	77,881	86,171
- secretary of state	-	-	2,828	2,828	7,892
- judge's supplemental compensation fund	17,762	-	-	17,762	86,526
- other reductions	100,428	-	1,492	101,920	101,428
- total reductions	<u>418,399</u>	<u>4,880,144</u>	<u>4,308</u>	<u>4,902,751</u>	<u>7,850,730</u>
Cost, end of year (adjusted for any deposits, end of year (month ends))	834,886	7	-	834,893	834,893
Interest-bearing deposits, end of year (month ends)	89,245	8,205,797	-	8,295,042	8,295,500
Total assets, end of year	<u>\$ 924,131</u>	<u>\$ 8,213,804</u>	<u>\$ -</u>	<u>\$ 9,137,935</u>	<u>\$ 9,137,393</u>
LIABILITIES					
Due to litigation and other funds, beginning of year	\$ 225,284	\$ 916,965	\$ -	\$ 916,965	\$ 916,965
Additions	488,880	7,585,447	5,178	7,879,505	9,484,178
Reductions	<u>678,553</u>	<u>6,685,445</u>	<u>5,178</u>	<u>6,769,176</u>	<u>7,476,213</u>
Due to litigation and other funds, end of year	<u>\$ 935,611</u>	<u>\$ 937,967</u>	<u>\$ -</u>	<u>\$ 935,611</u>	<u>\$ 937,910</u>

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To The Board of DIRECTORS
Plaquemines Parish Court of Court
P.O. Box 10000, Lake Charles, Louisiana

We have audited the general purpose financial statements of Plaquemines Parish Court of Court, a component unit of the Plaquemines Parish Government, and have issued our report thereon dated October 10, 1997. In our report, our opinion was qualified because the Clerk of Court has not reconciled certain individual trust deposit balances in the advance deposit agency fund with the related cash deposits as June 30, 1997. 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 Plaquemines Parish Court of Court's general purpose financial statements are free of material misstatement, we performed tests of its 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 Plaquemines Parish Court of Court's internal control over financial reporting in order to determine the 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 management'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:

Insufficient 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 Deposits With Advance Deposit Account Cash Balance

Finding:

The balances in the individual mail deposits have not been reconciled with the corresponding cash balances in the Advance Deposit Account at June 30, 1997.

Recommendation:

Efforts should be made to reconcile the balances in the individual mail deposits 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 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 Magistrates Parish Clerk of Court. However, this report is a matter of public record and its distribution is not limited.

Kohler, Champagne, Harco & Rainey, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Lafayette, Louisiana
October 15, 1997

PLAQUEMINE PARISH CLERK OF COURT
Ponchartraine, Louisiana.

Prior Year Audit Findings
June 30, 1997

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, 1997.

<u>Finding</u>	<u>Status as June 30, 1997</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, 1997.
2. Individual check balances of the Revenue Deposit Fund were not reconciled with the cash balances.	2. The Clerk of Court has been unable to reconcile the cash balance resulting from the individual checks which are maintained on a manual system. Therefore, this finding is mentioned again at June 30, 1997.