

To the St. Charles Parish Clerk of Court  
Page 2

However, we noted certain matters involving the internal control structure over financial reporting that we have reported to the management of the St. Charles Parish Clerk of Court in a separate letter dated September 30, 1997.

This report is intended for the information of management and Federal auditing agencies and proceeds through certain. However, this report is a matter of public record and its distribution is not limited.

**STAGNI & COMPANY, LLC**

Thibodaux, Louisiana  
September 30, 1997





# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS – CONSULTANTS

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

Honorable Charles J. O'Leary, Jr.  
St. Charles Parish Clerk of Court  
Hahnville, Louisiana

We have audited the general purpose financial statements of the St. Charles Parish Clerk of Court as of and for the two years ended June 30, 1996 and 1997 and have issued our report thereon dated September 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 the St. Charles Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the St. Charles 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 financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

*INTERNAL CONTROL  
AND  
COMPLIANCE SECTION*



**LAFOURCHE PARISH CLERK OF COURT  
THIBODAUX, LOUISIANA**

Agency Funds  
Combining Schedule of Changes in Unsettled Deposits  
For the Year ended June 30, 1997

	Advanced Deposit	Registry	Totals
Unsettled Deposits at July 1, 1996	\$ 480,000	\$ 508,979	\$ 988,979
<b>Additions:</b>			
Deposits			508,979
Gifts and Successions	508,979		508,979
Judgments		4,587,271	4,587,271
Interest earned on investments		33,760	33,760
Total additions	<u>508,979</u>	<u>4,621,031</u>	<u>4,898,341</u>
Total	<u>988,979</u>	<u>4,949,850</u>	<u>5,887,577</u>
<b>Deductions:</b>			
Clerk's costs (transferred to General Fund)	348,715		348,715
Settlements to litigants	28,738	4,237,088	4,265,826
Attorney, auditor, and notary fees	843		843
Witnesses, appraisers, interpreter, etc.	3,774		3,774
Surveyor's fees	14,808		14,808
Court's fees	59,831		59,831
Other deductions	<u>32,121</u>		<u>32,121</u>
Total deductions	<u>524,828</u>	<u>4,274,088</u>	<u>4,797,554</u>
Unsettled deposits at June 30, 1997	<u>\$ 464,151</u>	<u>\$ 540,596</u>	<u>\$ 1,004,653</u>

**LAFOURCHE PARISH CLERK OF COURT  
THIBODAUX, LOUISIANA**

Agency Funds  
Comparing Balance Sheet  
June 30, 1997

	<u>Advance Deposit Fund</u>	<u>Registry of the Court Fund</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 413,489	\$ 680,508	\$ 1,094,000
Due from selfs	<u>664</u>	<u>        </u>	<u>664</u>
<b>Total assets</b>	<b><u>\$ 414,153</u></b>	<b><u>\$ 680,508</u></b>	<b><u>\$ 1,094,700</u></b>
<b>Liabilities</b>			
Due to general fund	\$ 70	<u>        </u>	\$ 70
Due to others	<u>444,083</u>	<u>638,590</u>	<u>1,082,673</u>
<b>Total liabilities</b>	<b><u>\$ 444,153</u></b>	<b><u>\$ 638,590</u></b>	<b><u>\$ 1,082,743</u></b>

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

Agency Funds  
Combining Schedule of Changes in Unsettled Deposits  
For the Year ended June 30, 1995

	<u>Advance Deposits</u>	<u>Registry</u>	<u>Total</u>
Unsettled Deposits at July 1, 1994	\$ 427,244	\$ 468,215	\$ 895,459
<b>Additional:</b>			
Deposits:			
Suits and Decisions	594,554		594,554
Judgments		2,381,808	2,381,808
Interest earned on investments		11,808	11,808
Total additions	<u>594,554</u>	<u>2,393,616</u>	<u>2,988,170</u>
Total	<u>894,278</u>	<u>2,862,232</u>	<u>3,756,510</u>
<b>Deductions:</b>			
Clerk's costs (transferred to General Fund)	278,242		278,242
Contributions to Registry	62,000	2,284,284	2,346,284
Witnesses, appraisers, keepers, etc.	2,748		2,748
Stenographer's fees	15,688		15,688
Shaw's fees	89,244		89,244
Other reductions	54,833		54,833
Total reductions	<u>592,755</u>	<u>2,284,284</u>	<u>2,877,039</u>
Unsettled deposits at June 30, 1995	<u>\$ 430,800</u>	<u>\$ 578,948</u>	<u>\$ 1,009,748</u>

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

Agency Funds  
Containing Balance Sheet  
June 30, 1999

	<u>Advance Deposit Fund</u>	<u>Registry of the Court Fund</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 585,658	\$ 508,828	\$ 1,094,486
Due from sub	<u>355</u>		<u>355</u>
<b>Total assets</b>	<b>\$ 428,088</b>	<b>\$ 508,828</b>	<b>\$ 936,916</b>
<b>Liabilities</b>			
Due to general fund	\$ 51		\$ 51
Due to others	<u>400,083</u>	<u>508,828</u>	<u>908,911</u>
<b>Total liabilities</b>	<b>\$ 400,084</b>	<b>\$ 508,828</b>	<b>\$ 908,912</b>

*SUPPLEMENTAL  
SECTION*





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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1996 and 1997

**Note 13      RISK MANAGEMENT, Continued**

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

The Clerk's payment of the deductible is the only liability associated with his these liability insurances.

**HEALTH INSURANCE**

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

**Note 14      EXPENDITURES - EXCESS OF ACTUAL OVER BUDGETED**

The Governmental Fund Type - General Fund had actual expenditures \$695,720 over budgeted expenditures \$678,935 allowing an unlawful variance of \$16,785 for the year ended June 30, 1997.

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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1999 and 1997

**Note 11**      **EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH COUNCIL**

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

**Note 12**      **INTERFUND ASSETS/LIABILITIES**

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

	June 30, 1999	June 30, 1997
General Fund		
Due from advance deposit	\$ 51	\$ 78
Advance Deposit		
Due to general fund	\$ 51	\$ 78

**Note 13**      **RISK MANAGEMENT**

**GENERAL LIABILITY INSURANCE**

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

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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1996 and 1997

**Note 9**      **EMPLOYEE RETIREMENT SYSTEM, Continued**

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the St. Charles Parish Clerk of Court is required to contribute at an actuarially determined rate. The actuarially determined rate was 11.50 percent and 11.89 percent of annual covered payroll for the years ending June 30, 1996 and 1997, respectively. 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 St. Charles Parish Clerk of Court are established as amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. The Clerk's total payroll was \$523,000 and \$554,924 for the years ending June 30, 1996 and 1997, respectively. The payroll for the Clerk's employees covered by the retirement system was \$503,331 and \$539,547 for the years ending June 30, 1996 and 1997, respectively. The St. Charles Clerk of Court's contribution for the years ending June 30, 1996, 1996, 1997 were \$55,885 (10.34% of covered payroll), \$60,626 (11.16% of covered payroll), and \$59,889 (11% of covered payroll), respectively which were equal to the required contributions for each year.

**Note 10**      **LITIGATION**

There is no litigation pending against the Clerk of Court's office at June 30, 1996 and 1997 that is required to be disclosed in accordance with Statement of Financial Accounting Standards No. 5.

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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1999 and 1997

**Note #      EMPLOYEE RETIREMENT SYSTEM**

Substantially all employees of the St. Charles Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERF), controlled and administered by a separate board of trustees. Contributions of participating clerks are pooled within the System to fund accrued benefits, with contribution rates approved by the Louisiana Legislature.

All regular employees earning a minimum of \$ 500 per month and who are under the age of 60 at the time of original employment are eligible to participate in the system. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life equal to three percent of their final-average salary. Final-average salary is the employee's average salary over the 30 consecutive or 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 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 Independence Avenue, Suite B1, Baton Rouge, Louisiana, 70810, or by calling (504) 203-1162.

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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1996 and 1997

**Note 7      CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund unsettled deposits follows:

	Advanced Cost	Registry	Totals
Unsettled deposits at 6/30/95	\$ 427,744	\$ 499,315	\$ 927,059
Additions	564,634	2,382,906	2,947,442
Reductions	589,275	2,284,384	2,873,659
Unsettled deposits at 6/30/96	\$ 403,003	\$ 598,829	\$ 1,001,832
Additions	588,912	4,319,433	4,908,345
Reductions	324,828	4,207,090	4,700,524
Unsettled deposits at 6/30/97	\$ 667,087	\$ 710,172	\$ 1,377,259

**Note 8      POSTRETIREMENT BENEFITS**

The St. Charles 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 employee and the Clerk of Court. For the years ending June 30, 1996 and 1997, the cost of the benefits for these retirees totaled \$1,490 and \$1,838, respectively.

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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1998 and 1997

**Note 5      COMPENSATED ABSENCES**

At June 30, 1998 and 1997, employees of the Clerk of Court have accumulated and vested \$14,041 and \$16,309 of employee leave benefits, respectively, which was computed in accordance with GASB Codification Section 680. The current portions \$3,802 and \$6,755, are reported in the general fund and the long term portions, \$10,179 and \$12,551, are reported in the general long-term debt account group for each of the years ending June 30, 1998 and 1997, respectively.

**Note 6      CHANGES IN GENERAL LONG-TERM DEBT**

General long-term debt transactions for the years ending June 30, 1998 and 1997 are summarized below:

	<i>Compensated Absences</i>
Long-term debt payable at June 30, 1995	\$ 8,000
Additions	1,310
Deductions	0
Long-term debt payable at June 30, 1996	\$ 10,179
Additions	2,372
Deductions	0
Long-term debt payable at June 30, 1997	\$ 12,551

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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1996 and 1997

**Note 3      RECEIVABLES**

The receivables of \$41,575 and \$38,100 at June 30, 1996 and 1997, respectively consists of amounts due from attorneys for recording court fees and expenses related to cases in progress and also from abstractors, for certified copies.

The other receivables in the General Fund of \$3,000 and \$1,000 for 1996 and 1997, respectively, are for the rental of computer terminals to and are amounts due from the Twenty-Ninth Judicial District Attorney and the office of the District Judge, Division C of the Twenty-Ninth Judicial District.

**Note 4      CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Furniture & Fixtures	Equipment	Total
Balance July 1, 1985	\$204,102	\$182,140	\$386,250
Additions	0	1,688	1,688
Deletions	0	0	0
Balance June 30, 1996	204,102	183,828	387,930
Additions	644	7,386	10,188
Deletions	505	9,572	7,990
Balance June 30, 1997	\$204,241	\$181,536	\$385,777

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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1996 and 1997

**Note 2 CASH AND CASH EQUIVALENTS**

At June 30, 1996 and 1997, the Clerk of Court has cash and cash equivalents (book balances) as follows:

	1996 Balances		1997 Balances	
	Local	Bank	Local	Bank
Interest bearing demand deposits	\$ 11,812	\$ 58,329	\$ 11,456	\$ 50,812
Non-interest bearing demand deposits	82,868	119,088	283,829	213,438
Time deposits	1,092,817	1,865,442	1,184,812	1,184,812
Cash on hand	500		500	
<b>Total deposits</b>	<b>\$ 1,193,707</b>	<b>\$ 1,932,761</b>	<b>\$ 1,480,597</b>	<b>\$ 1,449,062</b>
Federal deposit insurance		\$ 338,878		\$ 385,814
Market value of pledged securities		\$ 1,694,358		\$ 2,020,812

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

Even though the pledged securities are the provision of GASB Statement 3, Louisiana Revised Statute 39-1225 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified of the Clerk of Court that the fiscal agent has failed to pay deposited fund upon demand.



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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1996 and 1997

**Note F**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**H. Compensated Absence, Continued**

The cost of leave privileges, computed in accordance with GASB Codification Section 330, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the General Long-Term Debt Account Group.

**I. Long-Term Debt**

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

**J. Encumbrances**

The Clerk of Court does not use encumbrance accounting.

**K. Total Column on Combined Balance Sheet**

The total column on the combined balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1998 and 1997

**Note 7      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F.      Cash and Cash Equivalents**

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

**G.      Fixed Assets**

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

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

**H.      Compensated Absences**

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

**57. CHARLES PARISH CLERK OF COURT  
NAYVILLE, LOUISIANA**

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1996 and 1997

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

**D.      Basis of Accounting, Continued**

**Expenditures**

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

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

**E.      Budget Practices**

The proposed budgets for the 1996 and 1997 fiscal years were made available for public inspection at the office on May 20, 1995 and June 14, 1996, respectively. The proposed budgets, which are prepared on a modified accrual basis of accounting, were published in the official journal six days prior to the public budget hearings. The budget hearings were held at the office on June 8, 1995 and June 28, 1996 for 1996 and 1997, respectively. The budgets are legally adopted and amended, as necessary, by the Clerk of Court. All appropriations contained in the budgets lapse at year end, and encumbrances are not included in the Clerk's accounting system.

Budget amounts included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1999 and 1997

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

**D.      Basis of Accounting**

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

**Revenues**

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

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

All other revenues are recorded when received.

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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1996 and 1997

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

**C.      *Fund Accounting, Continued***

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

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

***General Fund***

The General Fund, as provided by Louisiana Revised Statute 13:701, is the principal fund of the Clerk of Court and accounts for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

***Agency Funds***

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

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

Notes to Financial Statements  
As of and for the Years Ending  
June 30, 1999 and 1997

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

**B.      Reporting Entity, Continued**

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

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

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

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

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

**C.      Fund Accounting**

The Clerk of Court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions and activities.

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

Notice to Financial Statements  
As of and for the Years Ending  
June 30, 1996 and 1997

**INTRODUCTION**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as ex-officio notary public, the recorder of conveyances, mortgages, and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A.      Basis of Presentation**

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

**B.      Reporting Entity**

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

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

**FINANCIAL REPORT,  
INTERNAL CONTROL AND  
COMPLIANCE REPORT**

**JUNE 30, 1996 AND 1997**

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 FEB 11 1998







# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS

September 30, 1997

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

We have completed our audit of the St. Charles Parish Clerk of Court, Hahnville, LA, for the two years ended June 30, 1996 and 1997, and have issued our reports thereon dated September 30, 1997. The results of our audit are contained in our reports; however, there were items which came to our attention during the course of our examination which are deserving of your attention. The items noted are outlined as follows:

**Condition** - The St. Charles Parish Clerk of Court compensated some employees beyond the amounts available in their sick leave accounts. These employees began to accrue negative sick leave and continued getting paid for absent days. This is considered an advance of leave and wages and would be in violation of Article VII Section 14 of the 1974 Louisiana Constitution. The total value of negative sick leave at June 30, 1996 and 1997 was \$-4,205 and \$-5,253, respectively, which is immaterial to the financial statements.

**Recommendation** - We recommend that the Clerk of Court begin docking pay for those employees in negative sick leave positions immediately and in the future when employees are absent for more days than they have accrued for sick or vacation leave. The employee should not collect compensation for those days in excess of accrued leave.

**Response** - The clerk of court has changed its leave policies to avoid possible violations of state laws in dealing with employee leave.

We acknowledge and appreciate the assistance you and the personnel of the St. Charles Clerk of Court have provided us during our audit and we thank you. If we can assist you in any manner, do not hesitate to call.

Very truly yours,  
J. David Stagni, CPA



STAGNI & COMPANY, LLC  
Thibodaux, LA

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

**Financial Report, Internal Control  
and Compliance Report**

**JUNE 30, 1996 AND 1997**

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

**Financial Report, Internal Control  
and Compliance Reports**

**JUNE 30, 1996 AND 1997**

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## *FINANCIAL SECTION*





# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS  
MANAGEMENT AUDITING - REPORT

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

We have audited the accompanying general purpose financial statements of the St. Charles Parish Clerk of Court as of and for the two years ended June 30, 1996 and 1997, as listed in the financial section of the table of contents. These general purpose financial statements are the responsibility of the St. Charles Parish Clerk of Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 obtaining the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements, referred to above present fairly, in all material respects, the financial position of the St. Charles Parish Clerk of Court, as of June 30, 1996 and 1997, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 30, 1997 on our consideration of the St. Charles Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Honorable Charles J. Dubois, Jr.  
Page 2

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

## *Stagni & Company*

Thibodaux, Louisiana  
September 30, 1987



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

Cash and Cash Equivalents - amounts reported for August 2008  
June 30, 2008

	Debiting		Crediting		Amount Change		Total Maintenance 2008
	Account Type	Account Type	Account Type	Account Type	Current Period	July 2008	
<b>SUBJECT:</b>							
Cash and cash equivalents							
Depository							
Accounts receivable	1,000.00	1,000.00					1,134,750
Interest receivable	4,275						4,275
Interest reported on drug deposits	1,100						1,700
DPW	1,000	500					4,500
Car fees other funds	50						50
Supplies, repairs, and equipment							90,000
Accounts receivable for advanced							
of permit/inspection obligations							
Total assets	<u>3,275.00</u>	<u>1,500.00</u>	<u>1,000.00</u>		<u>5,275.00</u>		<u>5,275.00</u>
<b>GRAND TOTALS - CASH AND EQUIVALENTS</b>	<b>3,275.00</b>	<b>1,500.00</b>	<b>1,000.00</b>		<b>5,275.00</b>		<b>1,181,225</b>
Liabilities							
Accounts payable	1,700						1,700
Commitment advances	1,600						1,600
Unearned deposits			1,000.00				1,000.00
Due to advanced fund							40,000
Total liabilities	<u>3,300.00</u>		<u>1,000.00</u>		<u>2,300.00</u>		<u>2,300.00</u>
<b>Fund Equity</b>							
Investment in equipment/land/leases							20,000
Fund Balance -							
Unreserved - unrestricted	<u>20,000.00</u>						<u>20,000.00</u>
Total fund equity	<u>20,000.00</u>						<u>20,000.00</u>
Maintenance and land study							
Maintenance							
Land study							
Total fund equity	<u>20,000.00</u>						<u>20,000.00</u>

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

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Governmental Fund Type  
For the year ended June 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Sales and commissions transferred from the Adversary Deposit Fund	\$ 50,754	\$ 25,684	\$ 25,070
Recordings	894,684	895,240	556
Criminal costs	124,155	126,626	2,471
Forfeitures	34,000	34,871	871
Interest earned	20,875	20,340	(535)
Marriage certificates	50,671	50,626	(45)
Court attendance	15,480	15,400	(80)
Consultations	5,075	5,049	(26)
Marriage licenses	4,000	4,000	-
Business fees	14,574	13,000	(1,574)
Miscellaneous	28,458	24,804	(3,654)
Total revenues	<u>987,026</u>	<u>1,009,530</u>	<u>22,504</u>
<b>Expenditures:</b>			
Current operations of government			
Salaries and benefits:			
Clerk of Court	55,741	55,741	-
Deputies	471,440	463,263	8,177
Other	4,484	4,584	100
Office supplies and expense	124,000	124,826	826
Accounting services	1,782	1,782	-
Insurance premiums	70,750	61,888	(8,862)
Equipment	80,000	80,876	876
Uniform computer sale	5,004	5,151	147
Telephone	10,576	11,323	747
Travel and transportation	5,077	5,075	(2)
Car's expenses (allowance)	5,575	5,574	(1)
Car's replacement	17,252	13,288	(3,964)
Car's routine expenses	2,150	2,400	250
Automobile maintenance and coordination	700	691	(9)
Professional services	8,145	8,140	(5)
Payroll taxes	1,380	1,564	184
Electric expenditures	5,880	5,880	-
Total current expenditures	<u>954,297</u>	<u>950,574</u>	<u>3,723</u>
Capital outlay	1,000	1,000	-
Total expenditures	<u>955,297</u>	<u>951,574</u>	<u>3,723</u>
Excess (deficiency) of revenues over expenditures	4,000	25,956	21,956
<b>FUND BALANCE</b>			
Beginning of year	185,000	185,000	-
End of year	<u>189,000</u>	<u>210,956</u>	<u>21,956</u>

See notes to Financial Statements



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

Combined Balance Sheet - Fund Types and Asset Classes  
April 30, 1997

	Governmental		Business		Asset Class		Total
	April 30, 1997	April 30, 1996	April 30, 1997	April 30, 1996	Current	Other	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 288,117	\$ 1,144,895					\$ 1,433,012
Accounts receivable	28,118						56,118
ADVANTAGE TO THE SUPPORT	1,647						3,294
Other	1,000						2,000
Due from other funds	0				\$ 44,744		44,744
Prepaid items and deposits							0
Amounts to be received for performance obligations							248,750
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total assets</b>	<b>\$ 298,772</b>	<b>\$ 1,144,895</b>	<b>\$ 44,744</b>	<b>\$ 11,877</b>	<b>\$ 44,744</b>	<b>\$ 44,744</b>	<b>\$ 1,490,076</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 8,000						\$ 8,000
Compensation payable	8,718				\$ 12,811		20,529
Unsettled accounts							1,000
Due to other funds							0
Total liabilities	<u>16,718</u>	<u>          </u>	<u>12,811</u>	<u>          </u>	<u>12,811</u>	<u>          </u>	<u>29,550</u>
<b>Fund Equity</b>							
Investment in general fund assets							199,193
Fund balance -							
Committed - unapportioned	<u>14,053</u>	<u>          </u>	<u>19,933</u>	<u>          </u>	<u>19,933</u>	<u>          </u>	<u>43,986</u>
Unassigned	<u>28,665</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>28,665</u>
Total liabilities and fund equity	<u>\$ 45,336</u>	<u>\$ 1,144,895</u>	<u>\$ 32,744</u>	<u>\$ 11,877</u>	<u>\$ 32,744</u>	<u>\$ 32,744</u>	<u>\$ 1,490,076</u>

**LAFOURCHE PARISH CLERK OF COURT  
THIBODAUX, LOUISIANA**

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Governmental Fund Type  
For the year ended June 30, 1997

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Sale and acquisition transfers from the Adams Express Fund	\$ 344,290	\$ 348,711	\$ 4,421
Recording	254,047	238,898	(15,149)
General funds	200,000	200,000	(0,000)
Confidentiality	10,000	62,368	52,368
Interest earned	25,460	23,000	(2,460)
Mortgage certificates	10,217	10,000	(217)
Court attendance	10,000	11,400	1,400
Conventions	12,000	12,000	(0)
Marriage licenses	8,100	5,000	(3,100)
Special fees	15,100	16,400	1,300
Miscellaneous	26,100	21,500	(4,600)
<b>Transfers:</b>	<u>7,000,000</u>	<u>7,000,000</u>	<u>(0,000)</u>
<b>Expenditures:</b>			
County general government			
Salaries and benefits			
Clerk of Court	10,000	10,000	(0)
Deputies	407,500	400,000	(7,500)
Other	78,000	78,000	(0)
Office supplies and expense	43,300	122,000	(78,700)
Amortization debt	1,000	1,000	(0)
Insurance premiums	91,000	90,000	1,000
Subsistence	10,000	10,000	(0)
Uniform commercial code	3,000	2,800	200
Telephone	41,000	51,000	(10,000)
Travel and convention	4,000	5,000	(1,000)
Clerk's expatriate allowance	5,000	5,000	(0)
Clerk's supplement	10,000	10,000	(0)
Clerk's attorney's expenditure	2,000	1,000	1,000
Automatic maintenance and operation	1,000	1,000	(0)
Political action	4,000	4,000	(0)
Public fees	2,100	2,000	100
Debtors' expenses	3,000	2,000	1,000
Total current expenditures	<u>907,100</u>	<u>900,100</u>	<u>7,000</u>
Capital outlay	11,700	4,100	7,600
Total expenditures	<u>918,800</u>	<u>904,200</u>	<u>14,600</u>
Excess (deficiency) of revenues over expenditures	110,500	104,500	(6,000)
<b>Fixed BALANCE:</b>			
Beginning of year	700,000	700,000	(0)
End of year	<u>810,500</u>	<u>804,500</u>	<u>6,000</u>

See Notes to Financial Statements