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Plaquemines Parish Courthouse District  
State of Louisiana  
Parish of Plaquemines

GENERAL PURPOSE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 9.1.04

## CONTENTS

|   | <u>Page (s)</u> |
|---|-----------------|
| TRANSMITTAL LETTER  | 1               |
| AFFIDAVIT   | 2               |
| INDEPENDENT ACCOUNTANT'S REPORT   | 3               |
| GENERAL PURPOSE FINANCIAL STATEMENTS  | 4               |
| Balance Sheet -<br>All Governmental Fund Types and Account Groups   | 5               |
| Statement of Revenues, Expenditures, and<br>Changes in Fund Balances -<br>All Governmental Fund Types                         | 6               |
| Statement of Revenues, Expenditures, and Changes<br>in Fund Balances - Budget (GAAP Basis) and Actual -<br>General Fund Types | 7               |
| Notes To Financial Statements   | 8 - 13          |
| SUPPLEMENTARY INFORMATION   | 14              |
| Independent Accountant's Report on Applying Agreed-Upon<br>Procedures   | 15 - 17         |
| Summary Schedule of Prior Year Findings   | 18              |
| Management's Corrective Action Plan for Current Year Findings   | 19              |
| Louisiana Attestation Questionnaire   | 20 - 21         |

**TRANSMITTAL LETTER**

**ANNUAL FINANCIAL STATEMENTS**

June 11, 2004

Office of Legislative Auditor  
Attention: Ms. Suzanne Elliott  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Plaquemines Parish Courthouse District, State of Louisiana, Parish of Plaquemines, as of and for the fiscal year ended December 31, 2003. The report includes all funds under the control and oversight of the Plaquemines Parish Courthouse District. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



---

Judge William A. Rowe  
President – Plaquemines Parish Courthouse District

Enclosure

PLAQUEMINES PARISH COURTHOUSE DISTRICT  
STATE OF LOUISIANA  
PARISH OF PLAQUEMINES


ANNUAL SWORN FINANCIAL STATEMENTS AS OF  
AND FOR THE YEAR ENDED DECEMBER 31, 2003  
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

Required by Louisiana Revised Statute 24:514  
to be filed with the Legislative Auditor  
within 90 days after the close of the fiscal year


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AFFIDAVIT

Personally came and appeared before the undersigned authority, Judge William A. Rowe, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Plaquemines Parish Courthouse District, State of Louisiana, Parish of Plaquemines, as of December 31, 2003 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying component unit financial statements.

  
\_\_\_\_\_  
Signature

Sworn to and subscribed before me this 23<sup>d</sup> day of June, 2004.

  
\_\_\_\_\_  
- NOTARY PUBLIC  
Linda G. Barrett  
at death 8355

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Plaquemines Parish Courthouse District  
P. O. Box 7126  
Belle Chasse, Louisiana 70037  
(504) 297-5216

# ROBERT J. LAPORTE

*Certified Public Accountant ~ Personal Financial Specialist*

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Robert J. Laporte, CPA - PFS  
Raelyn C. Galliard, CPA  
Donna M. Hoblack, CPA, EA

www.laportecpa.com  
1401 West Causeway Approach  
Mandeville, Louisiana 70471  
(985) 674-0839 · FAX (985) 674-0826  
Metairie, Louisiana  
(504) 455-2077 · FAX (504) 455-2079

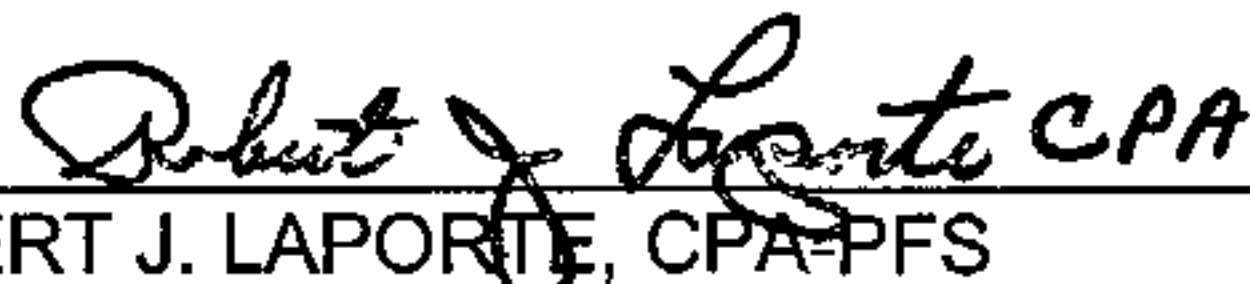
## INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Judge William A. Rowe  
Plaquemines Parish Courthouse District  
State of Louisiana  
Parish of Plaquemines

I have compiled the accompanying general purpose financial statements of the Plaquemines Parish Courthouse District, State of Louisiana, Parish of Plaquemines, as of and for the year ended December 31, 2003 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the Plaquemines Parish Courthouse District, State of Louisiana, Parish of Plaquemines. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated June 11, 2004 on the results of my agreed-upon procedures. I have included the Louisiana Attestation Questionnaire, Schedule of Prior Year Findings and Management's Corrective Action Plan for Current Year Findings as prescribed by state law.

  
\_\_\_\_\_  
ROBERT J. LAPORTE, CPA-PFS  
Mandeville, Louisiana  
June 11, 2004

GENERAL PURPOSE FINANCIAL STATEMENTS

**Plaquemines Parish Courthouse District**  
**State of Louisiana**  
**Parish of Plaquemines**  
BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES  
AND ACCOUNT GROUPS  
For the Year Ended December 31, 2003

ASSETS

|                             | <u>GOVERNMENTAL<br/>FUND</u> | <u>ACCOUNT<br/>GROUPS</u>           |  |
|-----------------------------|------------------------------|-------------------------------------|--|
| <u>ASSETS</u>               | <u>GENERAL<br/>FUND</u>      | <u>GENERAL<br/>FIXED<br/>ASSETS</u> | <u>TOTAL<br/>(MEMORANDUM<br/>ONLY)</u> |
| Cash and cash equivalents   | \$ 239,925.96                | \$ 0.00                             | \$ 239,925.96                          |
| Building construction costs | 0.00                         | 169,554.00                          | 169,554.00                             |
| Accrued interest            | 408.10                       | 0.00                                | 408.10                                 |
| <br>                        |                              |                                     |  |
| Total Assets                | <u>\$ 240,334.06</u>         | <u>\$ 169,554.00</u>                | <u>\$ 409,888.06</u>                   |

LIABILITIES AND FUND EQUITY

LIABILITIES

Payables:

Cooperative Endeavor Agreement -  
District Attorney of the 25th

Judicial District

\$ 95,000.00      \$ 0.00      \$ 95,000.00

Cooperative Endeavor Agreement -  
Plaquemines Parish Sheriff's Office

95,000.00      0.00      95,000.00

Deferred revenues - Grant from the  
Plaquemines Parish Government

115,994.81      0.00      115,994.81

Total Liabilities

305,994.81      0.00      305,994.81

FUND EQUITY

Investments in general fixed assets

0.00      169,554.00      (65,660.75)

Fund deficit

(65,660.75)      0.00      -

Total Fund Equity

(65,660.75)      169,554.00      (65,660.75)

Total Liabilities and Fund Equity

\$ 240,334.06      \$ 169,554.00      \$ 240,334.06

See accompanying notes and accountant's report

**Plaquemines Parish Courthouse District**  
**State of Louisiana**  
**Parish of Plaquemines**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
 For the Year Ended December 31, 2003

|   | <u>GENERAL<br/>FUND</u>   | <u>TOTAL<br/>(MEMORANDUM<br/>ONLY)</u> |
|---|---------------------------|--|
| <u>REVENUES</u>                                       |                           |  |
| Grant from Plaquemines Parish Government              | \$ 12,024.54              | \$ 12,024.54                           |
| Interest income                                       | <u>2,184.28</u>           | <u>2,184.28</u>                        |
| <br>Total Revenues                                    | <br><u>14,208.82</u>      | <br><u>14,208.82</u>                   |
| <u>EXPENDITURES</u>                                   |                           |  |
| Election costs  | 20,000.00                 | 20,000.00                              |
| Professional fees                                     | 3,600.00                  | 3,600.00                               |
| Public relations                                      | <u>451.00</u>             | <u>451.00</u>                          |
| <br>Total Expenditures                                | <br><u>24,051.00</u>      | <br><u>24,051.00</u>                   |
| <br>Excess of expenditures over revenues              | <br>(9,842.18)            | <br>(9,842.18)                         |
| <br><u>FUND BALANCE (DEFICIT) - December 31, 2002</u> | <br><u>(55,818.57)</u>    | <br><u>(55,818.57)</u>                 |
| <br><u>FUND BALANCE (DEFICIT) - December 31, 2003</u> | <br><u>\$ (65,660.75)</u> | <br><u>\$ (65,660.75)</u>              |

See accompanying notes and accountant's report



**Plaquemines Parish Courthouse District**  
**State of Louisiana - Parish of Plaquemines**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL FUND TYPES  
 For the Year Ended December 31, 2003

|   | GENERAL FUND          |                       |  |
|---|-----------------------|-----------------------|--|
|   | BUDGET                | ACTUAL                | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
| <u>REVENUES</u>                                   |                       |                       |  |
| Grant from Plaquemines Parish Government          | \$ 12,000.00          | \$ 12,024.54          | \$ 24.54                               |
| Interest income                                   | 2,000.00              | 2,184.28              | 184.28                                 |
| Total Revenues                                    | <u>14,000.00</u>      | <u>14,208.82</u>      | <u>208.82</u>                          |
| <u>EXPENDITURES</u>                               |                       |                       |  |
| Election costs                                    | 25,000.00             | 20,000.00             | 5,000.00                               |
| Professional fees                                 | 3,500.00              | 3,600.00              | (100.00)                               |
| Public relations                                  | 500.00                | 451.00                | 49.00                                  |
| Total Expenditures                                | <u>29,000.00</u>      | <u>24,051.00</u>      | <u>4,949.00</u>                        |
| Excess of expenditures over revenues              | (15,000.00)           | (9,842.18)            | 5,157.82                               |
| <u>FUND BALANCE (DEFICIT) - December 31, 2002</u> | <u>(55,818.57)</u>    | <u>(55,818.57)</u>    | <u>0.00</u>                            |
| <u>FUND BALANCE (DEFICIT) - December 31, 2003</u> | <u>\$ (70,818.57)</u> | <u>\$ (65,660.75)</u> | <u>\$ 5,157.82</u>                     |

See accompanying notes and accountant's report

Plaquemines Parish Courthouse District  
State of Louisiana  
Parish of Plaquemines  
**NOTES TO FINANCIAL STATEMENTS**  
As of and for the Year Ended December 31, 2003

## INTRODUCTION

As provided by Louisiana Revised Statutes 33:4715.2, the Plaquemines Parish Courthouse District is a political subdivision of the State as defined in the Constitution of Louisiana. The purposes of the District shall be to acquire or construct a new courthouse or renovate the existing courthouse and to maintain and operate the courthouse, including matters relating to incurring debt and financing such activities, as approved by the voters.

The District shall be governed by a board of commissioners consisting of nine members as follows: (a) the District Attorney for the Twenty-Fifth Judicial District Court or his Designee, (b) the Sheriff of Plaquemines Parish or his designee, (c) the Parish Tax Assessor or his designee, (d) the Clerk of the Twenty-Fifth Judicial Court or his designee, (e) the Plaquemines Parish President or his designee, (f) the Chairman of the Plaquemines Parish Council or his designee, (g) the Judge of Division A of the Twenty-Fifth Judicial District Court or his designee, (h) the Judge of Division B of the Twenty-Fifth Judicial District Court or his designee, and (i) the Plaquemines Parish Council shall appoint one member for a term concurrent with that of the Council. Any designee serving as a member and any member appointed shall be a qualified elector of the District. The members of the board shall select from among themselves, a president and such other officers as they deem appropriate. The terms and responsibilities of officers shall be as provided by the bylaws of the board. The members of the board shall serve without compensation and shall not receive reimbursement for expenses. As of this time, the Plaquemines Parish Courthouse District has no employees. The Plaquemines Parish Courthouse District encompasses the Parish of Plaquemines, Louisiana.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. BASIS OF PRESENTATION

The accompanying general-purpose financial statements of the Plaquemines Parish Courthouse District, State of Louisiana, Parish of Plaquemines have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### B. REPORTING ENTITY

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Plaquemines Parish Courthouse District includes all funds, account groups, et cetera, that are within the oversight responsibility of the Plaquemines Parish Courthouse District. Since the Plaquemines Parish Courthouse District is not fiscally dependent on the Plaquemines Parish Council, the Plaquemines Parish Courthouse District was determined to be a separate reporting entity within the Parish of Plaquemines.

Certain units of local government over which the Plaquemines Parish Courthouse District exercises no oversight responsibility, such as the parish police jury, parish school board, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Plaquemines Parish Courthouse District.

## C. FUND ACCOUNTING

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

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

Funds of the Plaquemines Parish Courthouse District are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type are as follows:

### **Governmental Funds**

Governmental funds account for all or most of the Plaquemines Parish Courthouse District's activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

1. **General Fund** – the General Operating Fund of the Plaquemines Parish Courthouse District and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Special Revenue Funds** – account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. **Debt Service Funds** – account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

### **Proprietary Funds**

Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include enterprise funds and internal service funds. Proprietary funds include:

1. **Enterprise Fund** – accounts for operations (a) that are financed and operated in a manner similar to a private business enterprise where the intent of the governing body that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user fees; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

2. Internal Service Fund – accounts for the financing of goods or services provided by one department to other departments or governments on a cost-reimbursement basis.

### **Fiduciary Funds**

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Plaquemines Parish Courthouse District. Fiduciary funds include:

1. Expendable Trust Funds – accounted for in essentially the same manner as governmental funds. The resources, including both principal and earnings, may be expended.
2. Non-expendable Trust Funds – accounted for in essentially the same manner as proprietary funds. The principal may not be expended.
3. Agency Funds – account for assets held by the Plaquemines Parish Courthouse District on behalf of others as its agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

### **D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds, expendable trust funds, and agency funds. The Plaquemines Parish Courthouse District's records are maintained on the cash basis of accounting. The funds reported in the accompanying financial statements have been converted to the modified accrual basis of accounting using the following practices:

**Revenues** – The revenues of the Plaquemines Parish Courthouse District are recorded when received.

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

**Other Financing Sources (Uses)** – Transfers between funds that are not expected to be repaid (and any other types, such as capital lease transactions, sales of fixed assets, debt extinguishments, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**Deferred Revenues** – The Plaquemines Parish Courthouse District reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the Plaquemines Parish Courthouse District before it has legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Plaquemines Parish Courthouse District has legal claim to the resources, the liability for deferred revenue will be removed from the combined balance sheet and revenue recognized.

E. BUDGETARY ACCOUNTING

The Plaquemines Parish Courthouse District follows these procedures in establishing the budgetary data reflected in these financial statements.

1. An Administrative Assistant prepares a proposed budget and submits the budget to the *Plaquemines Parish Courthouse District no later than forty-five days within the new fiscal year.*
2. The Board of Director's approves the budget.
3. Budgetary amendments, involving the increase in expenditures resulting from revenues exceeding amounts estimated, require the approval of the Board of Directors.
4. All budgetary appropriations lapse at the end of each fiscal year.
5. The budgets were prepared on the modified accrual basis of accounting. Budgetary amounts are as originally adopted, or as amended from time to time by the Board of Directors.

F. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of daily cash amounts in demand deposit or interest-bearing demand deposit accounts. Under state law, the Plaquemines Parish Courthouse District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute 33:2955 and the political subdivision's investment policy. If the original maturities of the investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. PROPERTY AND EQUIPMENT (BUILDING CONSTRUCTION COSTS)

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at *historical cost or estimated cost if historical cost is not available.*

I. TOTAL COLUMNS ON FINANCIAL STATEMENTS

The total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. FUND DEFICIT

The general fund has a deficit in the unreserved fund balance (retained earnings) at December 31, 2003.

3. CASH AND CASH EQUIVALENTS

At December 31, 2003, the Plaquemines Parish Courthouse District has cash and cash equivalents (book balances) totaling \$ 239,925.96, which are in demand deposit or interest-bearing demand deposit accounts.

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. At December 31, 2003, the Plaquemines Parish Courthouse District has \$ 240,334.06 in demand deposits or interest-bearing demand deposit accounts. These deposits are secured from risk by \$ 100,000.00 of federal deposit insurance and \$ 250,000.00 of pledged securities held by the custodial bank in the name of the fiscal agent.

Even though the pledged securities are considered uncollateralized under provisions of GASB Statement No. 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 Plaquemines Parish Courthouse District that the fiscal agent has failed to pay deposited funds on demand.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets are as follows:

|                             | <u>Balance</u><br><u>01/01/03</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>12/31/03</u> |
|-----------------------------|-----------------------------------|------------------|-------------------|-----------------------------------|
| Building Construction Costs | <u>\$ 169,554.00</u>              | <u>\$ 0.00</u>   | <u>\$ 0.00</u>    | <u>\$ 169,554.00</u>              |

5. COOPERATIVE ENDEAVOR AGREEMENTS

The Plaquemines Parish Courthouse District has entered into four cooperative endeavor agreements with the following governmental entities:

- a. State of Louisiana – The State of Louisiana has granted a cash line of credit for the project on July 20, 2000 in the amount of \$ 190,000.00. The cash line of credit is secured by a pledge of the full faith and credit of the State, as well as by monies dedicated to and paid into the Bond Redemption and Security Fund, which includes authorization of \$ 190,000.00 in State General Obligation Bonds for the Project. These bonds have not been issued as of December 31, 2003.

The Plaquemines Parish Courthouse District agrees to use its best efforts to expend all of the funds subject to this Agreement within two years from the date of the issuance of Bonds. The Office of Facility, Planning and Control agrees that it will notify the District of the date the bonds are issued within one-month from the issuance thereof. The District understands and agrees that if the funds subject to the Agreement are not totally expended within two years from the

issuance of the Bonds, the Office of Facility, Planning and Control can close the Project and recommend that the Legislature reallocate any unexpended proceeds to other projects. During 2002, the line of credit was extended for an additional two years to allow for expenditure of the funds.

- b. Plaquemines Parish Government – The Plaquemines Parish Government has granted a cash line of credit in the amount of \$ 190,000.00 on May 10, 2000. These funds are to be used as local matching funds for the project. The District understands and agrees that if the funds are not totally expended within two years from the date of this agreement, the District will close the Project and recommend that the Board of Commissioners return the unspent funds to the Plaquemines Parish Government. On May 10, 2002, the line of credit agreement with the Plaquemines Parish Government was extended for an additional two years.
- c. District Attorney of the Twenty-Fifth Judicial District – The District Attorney of the Twenty-Fifth Judicial District has loaned the Plaquemines Parish Courthouse District \$ 95,000.00 on April 12, 2000. These funds are to be used as local matching funds for the Project. The District understands and agrees that if the funds are not totally expended within two years from the date of this agreement, the District will close the Project and recommend that the Board of Commissioners return the unspent funds to the District Attorney's Office. It is further acknowledged and agreed that upon receipt of permanent financing of the building project, all funds advanced under this Agreement should be returned to the District Attorney's Office. As of April 12, 2002, the cooperative endeavor agreement with the District Attorney's office was extended for an additional two years.
- d. Plaquemines Parish Sheriff's Office – The Plaquemines Parish Sheriff's Office has loaned the Plaquemines Parish Courthouse District \$ 95,000.00 on April 12, 2000. These funds are to be used as local matching funds for the Project. The District understands and agrees that if the funds are not totally expended within two years from the date of this agreement, the District will close the Project and recommend that the Board of Commissioners return the unspent funds to the Plaquemines Parish Sheriff's Office. It is further acknowledged and agreed that upon receipt of permanent financing of the building project, all funds advanced under this Agreement should be returned to the Plaquemines Parish Sheriff's Office. As of April 12, 2002, the cooperative endeavor agreement with the Plaquemines Parish Sheriff's Office was extended for an additional two years.

SUPPLEMENTARY INFORMATION



# ROBERT J. LAPORTE

*Certified Public Accountant ~ Personal Financial Specialist*

Robert J. Laporte, CPA - PFS  
Raelyn C. Galliard, CPA  
Donna M. Hoblack, CPA, EA

www.laportecpa.com  
1401 West Causeway Approach  
Mandeville, Louisiana 70471  
(985) 674-0839 · FAX (985) 674-0826  
Metairie, Louisiana  
(504) 455-2077 · FAX (504) 455-2079

## Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Honorable Judge William A. Rowe  
Plaquemines Parish Courthouse District  
State of Louisiana  
Parish of Plaquemines

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of the Plaquemines Parish Courthouse District, State of Louisiana, Parish of Plaquemines, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Plaquemines Parish Courthouse District, State of Louisiana, Parish of Plaquemines, compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$ 15,000, or public works exceeding \$ 100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$ 15,000 and no expenditures were made for public works exceeding \$ 100,000.

### CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

There were no employees during the period under examination.

See Accountant's Report

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

There were no employees during the period under examination.

#### BUDGETING

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the copy approved by the Plaquemines Parish Courthouse District, State of Louisiana, Parish of Plaquemines.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted revenues by more than 5% and actual expenditures for the year did not exceed budgeted amounts by more than 5%.

8. Randomly select six disbursements made during the period under examination and:

- (a) Trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the two disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) Determine if payments were properly coded to the correct fund and general ledger account;

All payments were properly coded to the correct fund and general ledger account.

- (c) Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Plaquemines Parish Courthouse District, State of Louisiana, Parish of Plaquemines.

#### MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

I have examined evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12.

## DEBT

10. Examine bank deposits for the period under examination and determine whether such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

## ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances, or gifts.

There was no payroll for the year under examination.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Plaquemines Parish Courthouse District, State of Louisiana, Parish of Plaquemines and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



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ROBERT J. LAPORTE, CPA-PFS  
Mandeville, Louisiana  
June 11, 2004

**Plaquemines Parish Courthouse District**  
**State of Louisiana, Parish of Plaquemines**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
For the Year Ended December 31, 2003

There were no prior year findings for December 31, 2002.

See Accountant's Report

**Plaquemines Parish Courthouse District**  
**State of Louisiana, Parish of Plaquemines**  
**MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS**  
**For the Year Ended December 31, 2003**

I did not find any suggestions for improvement in the accounting system or any deviations of compliance during my review of the accounting system for the year ended December 31, 2003.

See Accountant's Report

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**  
June 11, 2004

Robert J. Laporte, CPA  
1401 West Causeway Approach  
Mandeville, Louisiana 70471

In connection with your compilation of our financial statements as of December 31, 2003 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, I make the following representations to you. I accept full responsibility for my compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. I have evaluated my compliance with the following laws and regulations prior to making these representations.

*These representations are based on the information available to me as of June 11, 2004.*

**Public Bid Law**

It is true that I have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.  
Yes  No

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.  
Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.  
Yes  No

**Budgeting**

I have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.  
Yes  No

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.  
Yes  No

I have filed my annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [ x ] No [ ]

I have had my financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [ x ] No [ ]

**Meetings**

I have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ x ] No [ ]

**Debt**

It is true I have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [ x ] No [ ]

**Advances and Bonuses**

It is true I have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [ x ] No [ ]

I have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. I have made available to you documentation relating to the foregoing laws and regulations.

I have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. I acknowledge my responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.



Judge William A. Rowe  
President Plaquemines Parish Courthouse District

6-23-04

Date

# ROBERT J. LAPORTE

Certified Public Accountant ~ Personal Financial Specialist

LEGISLATIVE AUDITOR

Robert J. Laporte, CPA - PFS

Raelyn C. Galliand, CPA

Donna M. Hoblack, CPA, EA

www.laportecpa.com

1401 West Causeway Approach  
Mandeville, Louisiana 70471

(985) 674-0839 · FAX (985) 674-0826

Metairie, Louisiana

(504) 455-2077 · FAX (504) 455-2079

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June 23, 2004

To the Honorable Judge William A. Rowe  
Plaquemines Parish Courthouse District  
State of Louisiana  
Parish of Plaquemines  
P.O. Box 7126  
Belle Chasse, Louisiana 70037

## MANAGEMENT LETTER

Dear Judge Rowe:

I have compiled the financial statements of the Plaquemines Parish Courthouse District, State of Louisiana, Parish of Plaquemines as of and for the year ended December 31, 2003 and have issued my report thereon dated June 11, 2004. I conducted my compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

As a part of my compilation, I have issued my report on the financial statements dated June 11, 2004 and my report on agreed-upon procedures dated June 11, 2004.

During this examination, I did not find any deviations of compliance and I have no suggestions for improved efficiency at this time.

Sincerely,

  
ROBERT J. LAPORTE, CPA-PFS

RJL/rcg