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Tangipahoa Parish Clerk of Court  
Amite, Louisiana  

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Annual Financial Statements  
As of and for the Year Ended June 30, 2004

*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 2-16-05

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Annual Financial Statements  
As of and for the Year Ended June 30, 2004  
With Supplemental Information Schedules**

**TABLE OF CONTENTS**

	<b>Statement</b>	<b>Page</b>
Independent Auditor's Report .....		3
<b>Required Supplemental Information (Part I)</b>		
Management's Discussion and Analysis .....		5
<b>Basic Financial Statements</b>		
Government-Wide Financial Statements:		
Statement of Net Assets .....	A	16
Statement of Activities .....	B	17
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet .....	C	18
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Assets .....	D	19
Statement of Revenues, Expenditures, and Changes in Fund Balances .....	E	20
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities .....	F	23
Fiduciary Funds:		
Statement of Fiduciary Net Assets .....	G	24
Notes to the Financial Statements .....		25

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Annual Financial Statements  
As of and for the Year Ended June 30, 2004  
With Supplemental Information Schedules**

**TABLE OF CONTENTS CONT'D**

	<b>Schedule</b>	<b>Page</b>
<b>Required Supplemental Information (Part II)</b>		
Major Governmental Funds:		
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual Governmental Fund - General Fund . . . . .	1	41
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual Internet Fund . . . . .	2	44
<b>Other Independent Auditor's Reports And Findings and Recommendations</b>		
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards . . . . .		47
Current Year Audit Findings and Recommendations . . . . .		50
Corrective Action Plan for Current Year Audit Findings . . . . .		53
Summary Schedule of Prior Audit Findings . . . . .		55

# Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION  
HAMMOND, LA

John N. Durnin, CPA  
Dennis E. James, CPA

Member  
American Institute of CPA's  
Society of Louisiana CPA's

October 29, 2004

## Independent Auditor's Report

To the Honorable Julian E. Dufreche  
Tangipahoa Parish Clerk of Court  
Amite, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tangipahoa Parish Clerk of Court, a component unit of the Tangipahoa Parish Council, Amite, Louisiana, as of and for the year ended June 30, 2004, which collectively comprise the basic financial statements of the Tangipahoa Parish Clerk of Court, as listed in the table of contents. These financial statements are the responsibility of the Tangipahoa Parish Clerk of Court's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Tangipahoa Parish Clerk of Court, as of June 30, 2004, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.


In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2004, on our consideration of the Tangipahoa Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be read in conjunction with this report in considering the results of our audit.

The Honorable Julian E. Dufreche  
Tangipahoa Parish Clerk of Court  
Amite, Louisiana

The management's discussion and analysis, and budgetary comparison information on pages 5 through 14, and 41 through 44, are not a required part of the financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tangipahoa Parish Clerk of Court's basic financial statements. The supplemental information schedules listed in the table of contents as Schedules 1 through 2 are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Respectfully submitted,

A handwritten signature in black ink that reads "Durnin + James, CPAs". The signature is written in a cursive, flowing style.

Durnin & James, CPAs  
(A Professional Corporation)

**Required Supplemental Information (Part I)**  
**Management's Discussion and Analysis**

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2004**

**Introduction**

The Tangipahoa Parish Clerk of Court (the Clerk) is pleased to present its Annual Financial Report developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - Management's Discussion and Analysis - For State and Local Governments* (GASB 34), and related standards. Although the Clerk was not required to implement GASB 34 until the fiscal year ending June 30, 2004, management elected early implementation in the fiscal year ending June 30, 2002 to provide financial statement users a more detailed and comprehensive analysis of the Clerk's financial performance. This is the third year of presentation under the new GASB 34 format.

The Clerk's discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Clerk's financial activity, (c) identify changes in the Clerk's financial position, (d) identify any significant variations from the Clerk's financial plan, and (e) identify individual fund issues or concerns.

Since Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the Clerk's financial statements on pages 16 through 39 of this report.

**Financial Highlights**

- At June 30, 2004, the Clerk's assets exceeded its liabilities by \$3,205,046 (net assets). Of this amount, \$2,380,159 (unrestricted net assets) may be used to meet the Clerk's ongoing obligations to its citizens.
- For the year ended June 30, 2004, the Clerk's total net assets decreased by \$717,523, or 18%.
- At June 30, 2004, the Clerk's governmental funds reported combined ending fund balances of \$2,531,758, a decrease of \$963,330 for the year. Of this amount, 67%, or \$1,708,710 is available for spending at the Clerk's discretion (unreserved fund balances).
- For the year ended June 30, 2004, the Clerk's total debt decreased by \$22,234, or approximately 13%, due primarily to a decrease in the liability for compensated employee absences.

**Overview of the Annual Financial Report**

The financial statement focus is on both the Clerk as a whole and on the major individual funds. Both perspectives, government-wide and major funds, allow the user to address relevant questions, broaden a basis for comparison, and enhance the Clerk's accountability. The statements then proceed to provide an increasingly detailed look at specific financial activities.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2004**

The MD&A is intended to serve as an introduction to the Clerk's basic financial statements, which consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Clerk's finances in a manner similar to a private-sector business.

The Statement of Net Assets presents information on the Clerk's assets and liabilities using the accrual basis of accounting, in a manner similar to the accounting used by private business enterprises. The difference between the assets and liabilities is reported as net assets. Over time, the increases or decreases in net assets and changes in the components of net assets may serve as a useful indicator of whether the financial position of the Clerk is improving or deteriorating.

The Statement of Activities presents information showing how the Clerk's net assets changed during the most recent fiscal year, focusing on both the gross and net costs of various activities that are supported by the Clerk's various revenues. This is intended to summarize and simplify the reader's analysis of the cost and/or subsidy of various governmental services.

In both of the government-wide financial statements, the Clerk's activities are of a single type:

- Governmental activities - Most of the Clerk's basic services are reported here, and are financed primarily through charges for services.

The government-wide financial statements include the Tangipahoa Parish Clerk of Court (component unit of the Tangipahoa Parish Council) only and can be found on pages 16 and 17 of this report.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clerk, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The Clerk uses two categories of funds to account for financial transactions: governmental funds and fiduciary funds. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar.



**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2004**

Governmental funds are used to account for most of the Clerk's basic services. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances that are left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Clerk's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Clerk's programs. The basic governmental fund financial statements can be found on pages 18 through 23 of this report.

Fiduciary Funds are used to account for assets held on behalf of outside parties. The only funds accounted for in this category by the Clerk are agency funds. The agency funds account for assets held by the Clerk as an agent for litigants held pending court action. These funds are custodial in nature and do not involve measurement of results of operations. The basic fiduciary fund financial statements can be found on page 24 of this report.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for government funds and for governmental activities in the government-wide financial statements. Review of these differences provides the reader of the financial statements insight on the long-term impact of the Clerk's more immediate decisions on the current use of financial resources. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The reconciliations can be found on pages 19 and 23 of this report.

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25 through 39 of this report.

**Government-Wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Clerk's net assets for the current year as compared to the prior year. For more detailed information, see the Statement of Net Assets on page 16 of this report.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2004**

**Net Assets  
June 30, 2004 and 2003**

	Governmental Activities			
	2004	2003	\$ Change	% Change
<b>Assets:</b>				
Current and Other Assets	\$ 3,308,309	\$ 3,533,490	\$ -225,181	-6%
Capital Assets	<u>824,887</u>	<u>601,314</u>	<u>223,573</u>	<u>37%</u>
Total Assets	<u>4,133,196</u>	<u>4,134,804</u>	<u>-1,608</u>	<u>0%</u>
<b>Liabilities:</b>				
Accrued Compensated Absences	151,599	173,833	-22,234	-13%
Due to Tangipahoa Parish Council	<u>538,540</u>	<u>-</u>	<u>538,540</u>	<u>-</u>
Other Liabilities	<u>238,011</u>	<u>38,402</u>	<u>199,609</u>	<u>520%</u>
Total Liabilities	<u>928,150</u>	<u>212,235</u>	<u>715,915</u>	<u>337%</u>
<b>Net Assets:</b>				
Invested in Capital Assets, Net of Related Debt	824,887	601,314	223,573	37%
Unrestricted	<u>2,380,159</u>	<u>3,321,255</u>	<u>-941,096</u>	<u>-28%</u>
Total Net Assets	<u>\$ 3,205,046</u>	<u>\$ 3,922,569</u>	<u>\$ -717,523</u>	<u>-18%</u>

Approximately 37% of the Clerk's net assets reflects its investment in capital assets (land, buildings, furniture, equipment) net of any outstanding related debt used to acquire those capital assets. These capital assets are used to provide services to citizens and do not represent resources available for future spending.

None of the Clerk's net assets represents resources that are subject to external restriction on how they may be used.

Approximately 74% of the Clerk's net assets are unrestricted and may be used to meet the Clerk's ongoing obligations to its citizens.

At the end of the current fiscal year, the Clerk was able to report positive balances in its sole category of net assets, governmental activities. The same held true for the prior fiscal year.

The Clerk's activities decreased its total net assets by \$717,523, the total decrease attributable to its governmental activities.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2004**

In order to further understand what makes up the changes in net assets, the following table provides a summary of the results of the Clerk's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table. For more detailed information, see the Statement of Activities on page 17 of this report.

**Changes in Net Assets  
For the Years Ended June 30, 2004 and 2003**

	Governmental Activities			
	2004	2003	\$ Change	% Change
<b>Revenues:</b>				
Program Revenues:				
Charges for Services	\$ 3,243,397	\$ 3,245,233	\$ -1,836	0%
General Revenues:				
Interest Income	68,548	81,689	-13,141	-16%
Net Change in Fair Value of Investments	-4,425	-2,757	-1,668	61%
Gain (Loss) on Fixed Asset Disposition	-9,072	-	-9,072	%
Total Revenues	<u>3,298,448</u>	<u>3,324,165</u>	<u>-25,717</u>	<u>1%</u>
<b>Expenses:</b>				
General Government	2,571,896	2,319,711	252,185	11%
Operating Services	353,463	374,973	-21,510	-6%
Materials and Supplies	420,913	212,209	208,704	98%
Travel and Other Charges	26,054	23,683	2,371	10%
Surplus to Tangipahoa Parish Council	538,540	-	538,540	%
Depreciation	105,105	79,647	25,458	32%
Total Expenses	<u>4,015,971</u>	<u>3,010,223</u>	<u>1,005,748</u>	<u>33%</u>
Change in Net Assets	-717,523	313,942	-1,031,465	-329%
Net Assets, Beginning	3,922,569	3,608,627	313,942	9%
Net Assets, Ending	<u>\$ 3,205,046</u>	<u>\$ 3,922,569</u>	<u>\$ -717,523</u>	<u>-18%</u>

**Governmental Activities**

The Clerk's governmental net assets decreased by \$717,523, or 18% of the prior year ending net assets, to \$3,205,046. The decrease in net assets is \$1,031,465 more than the prior year, this difference being caused by a \$25,717 decrease in revenues and a \$1,005,748 increase in expenses, respectively, over prior year amounts.

The decrease in revenues noted above is primarily comprised of increased charges for services and decreased investment income. The decrease in investment income of \$14,809 is due mainly to the historically low rates of interest earned on investments.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2004**

The increase in expenses noted above is primarily comprised of settlements due to the Tangipahoa Parish Council for fiscal years 2000 and 2004 for fiscal year General Fund surpluses paid in accordance with R. S. 13:784, increased general government expense and increased materials and supplies expense. The increase in general government expense of \$538,540 is due to the settlements, and \$252,185 is due mostly to employee salary and fringe benefit increases. The increase in materials and supplies expense of \$208,704 is due mainly to increased computer expenses.

### **Fund Financial Analysis**

As noted earlier, the Clerk uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Governmental Funds**

The focus of the Clerk's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Clerk's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Clerk's net resources available for spending at the end of the year. The basic governmental fund financial statements can be found on pages 18 through 23 of this report.

At the end of the current year, the Clerk's governmental funds reported combined ending fund balances of \$2,531,758, \$400,000 of which was dedicated to a building expansion project, \$178,052 of which was dedicated to compensated absences, \$244,996 of which was dedicated to the Mapping Project, and \$1,708,710 of which was unreserved and available for spending at the Clerk's discretion. This represents a decrease of \$963,330, or 28% of the prior year's ending balances.

### **Fiduciary Funds**

Fiduciary funds reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Clerk are agency funds. The agency funds account for assets held by the Clerk as an agent for litigants held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The basic fiduciary fund financial statements can be found on page 24 of this report.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2004**

**General Fund Budgetary Highlights**

The Tangipahoa Parish Clerk of Court demonstrated legal compliance by adopting and amending its budget in accordance with provisions of the Local Government Budget Act. As required by state law, actual revenues and other sources were within 5% of budgeted revenues and other sources, but actual expenditures and other uses did exceed budgeted expenditures and other uses by 20% because the \$538,540 due to the Tangipahoa Parish Council in accordance with R. S. 13:784 was not budgeted..

For the general fund, final budgeted amounts exceeded actual revenues and other sources by \$98,647. Actual expenditures and other uses exceeded final budgeted amounts by \$700,554.

For the general fund, original budgeted revenues and other sources were \$3,126,500 and final budgeted revenues and other sources were \$3,249,570. Original budgeted expenditures and other uses were \$3,829,460 and final budgeted expenditures and other uses were \$3,570,296.

There were no significant variations from the general fund's original and final amended budgeted revenues. Significant variations from the general fund's original and final budgeted expenditures include the deferral until the next fiscal year of a courthouse expansion project originally budgeted at \$400,000 for the current fiscal year.

**Capital Assets and Debt Administration**

**Capital Assets**

The Clerk's investment in capital assets for its governmental activities as of June 30, 2004 amounts to \$824,887 (net of depreciation). The total increase in the Clerk's investment in capital assets for the current fiscal year was \$223,573 (net of depreciation).

Major capital asset events during the current year include a large-scale data processing equipment upgrade. The following table provides a summary of the Clerk's capital assets (net of depreciation) at the end of the current year as compared to the prior year. For more detailed information, see Note 6 to the financial statements on page 34 of this report.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2004**

**Capital Assets (Net of Depreciation)  
June 30, 2004 and 2003**

	Governmental Activities	
	2004	2003
Land	\$ 27,800	\$ 27,800
Buildings	137,572	136,725
Furniture	46,455	67,508
Office Equipment	84,799	79,647
Data Processing Equipment	320,277	63,942
Internet Conversion	115,176	124,578
Microfilm Conversion	92,808	101,114
	<u>\$ 824,887</u>	<u>\$ 601,314</u>

**Long-Term Debt**

At June 30, 2004, the Clerk had total debt outstanding of \$151,599. The following table provides a summary of the Clerk's outstanding debt at the end of the current year as compared to the prior year. For more detailed information, see Note 13 to the financial statements on page 37 of this report.

**Outstanding Debt  
June 30, 2004 and 2003**

	Governmental Activities	
	2004	2003
Compensated Absences	\$ 151,599	\$ 173,833
	<u>\$ 151,599</u>	<u>\$ 173,833</u>

**Other Factors Affecting the Clerk**

The Tangipahoa Parish Clerk of Court's management approach is conservative; the Clerk attempts to provide services for the office based on existing revenues. The continued growth of the filing of legal documents with the Clerk has caused increasing problems with storage and office space, and a building expansion project is planned for the fiscal year ended June 30, 2005 to help alleviate this problem. Keeping up with ever-changing modern technology is also a factor, but the Clerk's recently completed computer upgrade and employee training projects demonstrate management's determination and ability to provide services to its citizens in the most modern, efficient

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2004**

way possible. The continuing inflow of statutory internet fees charged on recordings is intended to help fund future technology modernization costs that may develop.

**Contacting the Clerk's Financial Management**

This financial report is designed to provide the Clerk's users with a general overview of the Clerk's finances and show the Clerk's accountability for the money it receives. Questions regarding this report or requests for additional information should be addressed to the Tangipahoa Parish Clerk of Court, Tangipahoa Parish Courthouse, Post Office Box 667, Amite, Louisiana 70422, telephone (985) 748-4146.

# Basic Financial Statements



**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Statement of Net Assets  
June 30, 2004**

**Statement A**

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 1,331,419
Investments	1,613,916
Receivables	105,359
Due From Other Funds	257,615
Capital Assets, Net	<u>824,887</u>
Total Assets	<u>4,133,196</u>
<b>Liabilities</b>	
Accounts Payable	184,527
Payroll Liabilities	50,215
Unclaimed Property	3,269
Accrued Compensated Absences	151,599
Due To Tangipahoa Parish Council	<u>538,540</u>
Total Liabilities	<u>928,150</u>
<b>Net Assets</b>	
Invested in Capital Assets, Net of Related Debt	824,887
Unrestricted	<u>2,380,159</u>
Total Net Assets	<u>\$ 3,205,046</u>

The accompanying notes are an integral part of this statement.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Statement B**

**Statement of Activities  
For the Year Ended June 30, 2004**

	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net Revenue (Expense) and Changes in Net Assets Governmental Activities</u>
<b>Governmental Activities</b>			
General Government	\$ 2,571,896	\$ 3,243,397	\$ 671,501
Operating Services	353,463	-	(353,463)
Materials and Supplies	420,913	-	(420,913)
Surplus to Tangipahoa Parish Council	538,540	-	(538,540)
Travel and Other Charges	26,054	-	(26,054)
Depreciation	105,105	-	(105,105)
Total Governmental Activities	<u>\$ 4,015,971</u>	<u>\$ 3,243,397</u>	<u>(772,574)</u>
<b>General Revenues</b>			
Interest Income			68,548
Net Change in Fair Value of Investments			(4,425)
Gain (Loss) on Fixed Asset Disposition			<u>(9,072)</u>
Total General Revenues			<u>55,051</u>
<b>Change in Net Assets</b>			<u>(717,523)</u>
<b>Net Assets, Beginning of Year</b>			3,916,031
<b>Prior Period Adjustment (Note 18)</b>			<u>6,538</u>
<b>Net Assets, Beginning of Year, Restated</b>			<u>3,922,569</u>
<b>Net Assets, End of Year</b>			<u>\$ 3,205,046</u>

The accompanying notes are an integral part of this statement.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Statement C**

**Balance Sheet  
Governmental Funds  
June 30, 2004**

	<u>General Fund</u>	<u>Internet Fund</u>	<u>Total</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 859,057	\$ 472,362	\$ 1,331,419
Investments	1,613,916	-	1,613,916
Receivables	105,359	-	105,359
Due From Other Funds	254,015	3,600	257,615
<b>Total Assets</b>	<u><u>\$ 2,832,347</u></u>	<u><u>\$ 475,962</u></u>	<u><u>\$ 3,308,309</u></u>
<b>Liabilities and Fund Balance</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 184,527	\$ -	\$ 184,527
Payroll Liabilities	50,215	-	50,215
Unclaimed Property	3,269	-	3,269
Due to Tangipahoa Parish Council	538,540	-	538,540
<b>Total Liabilities</b>	<u>776,551</u>	<u>-</u>	<u>776,551</u>
<b>Fund Balance:</b>			
Unreserved (Designated) (Note 17)	823,048	-	823,048
Unreserved (Undesignated)	1,232,748	475,962	1,708,710
<b>Total Fund Balance</b>	<u>2,055,796</u>	<u>475,962</u>	<u>2,531,758</u>
<b>Total Liabilities and     Fund Balance</b>	<u><u>\$ 2,832,347</u></u>	<u><u>\$ 475,962</u></u>	<u><u>\$ 3,308,309</u></u>

The accompanying notes are an integral part of this statement.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Statement D**

**Reconciliation of the Governmental Funds Balance Sheet to  
the Government-Wide Statement of Net Assets  
June 30, 2004**

<b>Total Fund Balances, Governmental Funds</b>	\$ 2,531,758
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
Governmental capital assets, net of depreciation	824,887
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These liabilities consist of:	
Compensated absences payable	(151,599)
<b>Net Assets, Governmental Activities</b>	<u>\$ 3,205,046</u>

The accompanying notes are an integral part of this statement.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Statement E**

**Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2004**

	General Fund	Internet Fund	Total
<b>Revenues</b>			
Internet Fees	\$ -	\$ 152,442	\$ 152,442
Licenses and Permits:			
Marriage Licenses	12,538	-	12,538
Fees, Charges, and Commissions for Services:			
Court Cost, Fees, and Charges:			
Criminal Fees	120,264	-	120,264
Suits & Successions	1,490,043	-	1,490,043
Court Attendance	8,180	-	8,180
Fees for Recording Legal Documents:			
Recordings, Cancellations, and Mortgages	1,322,030	-	1,322,030
Use of Money and Property:			
Interest & Dividends	64,393	4,155	68,548
Net Change in FMV of Investments	(4,425)	-	(4,425)
Miscellaneous Revenues:			
Internet Copies	2,695	-	2,695
Copy Room Copies	41,566	-	41,566
Minute Clerk Reimbursement	14,400	-	14,400
Election Reimbursement	24,171	-	24,171
Parish Council Reimbursement	2,232	-	2,232
Clerk's Supplemental Compensation	16,250	-	16,250
Election Qualifying Fees	26,715	-	26,715
Miscellaneous	10	-	10
Expungement	4,825	-	4,825
Map Copies	5,036	-	5,036
Total Revenues	3,150,923	156,597	3,307,520

(Continued)

The accompanying notes are an integral part of this statement.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Statement E**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds  
For the Year Ended June 30, 2004**

	General Fund	Internet Fund	Total
<b>Expenditures</b>			
General Government:			
Clerk's Supplemental Compensation	\$ 13,800	\$ -	\$ 13,800
Custodian of Voting Machines	2,400	-	2,400
Election Expense	5,688	-	5,688
Group Health Insurance	372,461	-	372,461
Deferred Compensation	215,417	-	215,417
Payroll Taxes	20,906	-	20,906
Retirement Contributions	285,478	-	285,478
Salary of Election Employees	18,953	-	18,953
Salary of Deputies	1,411,152	-	1,411,152
Salary of Deputies - Overtime	7,553	-	7,553
Salary of Official	82,925	-	82,925
Salary of Other Employees	44,616	-	44,616
Supplemental Comp. Fund	34,000	-	34,000
Uniforms	44,889	-	44,889
Miscellaneous	33,892	-	33,892
Total General Government	<u>2,594,130</u>	<u>-</u>	<u>2,594,130</u>
Operating Services:			
Building Maintenance & Security	12,875	-	12,875
Clerk's Expense Allowance	9,823	-	9,823
Dues & Association Fees	2,530	-	2,530
Insurance Expense	21,465	-	21,465
Janitorial Service	18,869	-	18,869
Jury Commission	2,548	-	2,548
Legal Fees	46,539	-	46,539
Marriage License Spouse Abuse	13,060	-	13,060
Miscellaneous	689	-	689
Office Equipment Rental & Maintenance	86,430	-	86,430
Professional Fees	54,105	-	54,105
Qualifying Expense	27,322	-	27,322
Training Manual	-	-	-
Telephone	28,986	-	28,986
UCC Billings	28,222	-	28,222
Total Operating Services	<u>353,463</u>	<u>-</u>	<u>353,463</u>

(Continued)

The accompanying notes are an integral part of this statement.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Statement E**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds  
For the Year Ended June 30, 2004**

	General Fund	Internet Fund	Total
<b>Materials and Supplies:</b>			
Office Supplies	\$ 137,542	\$ -	\$ 137,542
Postage	37,355	-	37,355
Computer Expense	245,644	-	245,644
Bank Charges	372	-	372
Total Materials and Supplies	420,913	-	420,913
<b>Travel and Other Charges:</b>			
Auto Expense	6,897	-	6,897
Travel & Conventions	9,381	-	9,381
Training & Education	9,776	-	9,776
Total Travel and Other Charges	26,054	-	26,054
Surplus to Tangipahoa Parish Council	538,540	-	538,540
<b>Capital Expenditures:</b>			
Courthouse Addition	-	-	-
Archives	1,500	-	1,500
Computers	303,799	-	303,799
Furniture	-	-	-
Equipment	26,929	-	26,929
Renovations	5,522	-	5,522
Total Capital Expenditures	337,750	-	337,750
Total Expenditures	4,270,850	-	4,270,850
<b>Excess Revenues (Expenditures)</b>	(1,119,927)	156,597	(963,330)
<b>Fund Balance, Beginning of Year</b>	3,175,723	319,365	3,495,088
<b>Fund Balance, End of Year</b>	\$ 2,055,796	\$ 475,962	\$ 2,531,758

(Concluded)

The accompanying notes are an integral part of this statement.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Statement F**

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,  
and Changes in Fund Balances to the Government-Wide Statement of Activities  
For the Year Ended June 30, 2004**

<b>Total Net Change in Fund Balances, Governmental Funds</b>	<b>\$ (963,330)</b>
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. These differences consist of:

Capital outlay	337,750
Depreciation expense	(105,105)

When recognizing the sale of capital assets, the governmental funds report the total proceeds of the sale. Only the gain or loss on the sale is reported on the statement of activities. These differences consist of:

Gain (loss) on asset disposition	(9,072)
----------------------------------	---------

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These differences consist of:

Change in compensated absences payable	22,234
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<b>Change in Net Assets, Governmental Activities</b>	<b>\$ <u>(717,523)</u></b>
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The accompanying notes are an integral part of this statement.



**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Statement G**

**Statement of Fiduciary Net Assets  
Agency Funds  
For the Year Ended June 30, 2004**

	<u>Advance Deposit Fund</u>	<u>Registry Of Court Fund</u>	<u>Civil Jury Fund</u>	<u>Total</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 817,848	\$ 963,192	\$ 10,373	\$ 1,791,413
Investments	1,396,217	-	-	1,396,217
Receivables	<u>7,092</u>	<u>-</u>	<u>-</u>	<u>7,092</u>
<b>Total Assets</b>	<u>2,221,157</u>	<u>963,192</u>	<u>10,373</u>	<u>3,194,722</u>
<b>Liabilities</b>				
Due to General Fund	252,876	1,139	-	254,015
Due to Internet Special Revenue Fund	3,600			3,600
Unclaimed Property	3,036	-	-	3,036
Due to Others	<u>1,961,645</u>	<u>962,053</u>	<u>10,373</u>	<u>2,934,071</u>
<b>Total Liabilities</b>	<u>2,221,157</u>	<u>963,192</u>	<u>10,373</u>	<u>3,194,722</u>
<b>Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

**Introduction**

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

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying basic financial statements of the Tangipahoa Parish Clerk of Court have been prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999.

**B. Reporting Entity**

The Clerk of Court is an independently elected official; however, the Clerk of Court is fiscally dependent on the Tangipahoa Parish Council. The council maintains and operates the parish courthouse in which the Clerk of Court's office is located and provides funds for equipment and furniture of the Clerk of Court's office. Because the Clerk of Court is fiscally dependent on the council, the Clerk of Court was determined to be a component unit of the Tangipahoa Parish Council, the financial reporting entity.

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

**C. Fund Accounting**

The Clerk of Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain Clerk functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

**Governmental Funds**

Governmental funds account for all or most of the Clerk's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Clerk of Court. The following are the Clerk's governmental funds:

**General Fund** - the primary operating fund of the Clerk and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Clerk policy.

**Special Revenue Fund** - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Fiduciary Funds**

Fiduciary funds reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Clerk are agency funds. The agency funds account for assets held by the Clerk as an agent for litigants held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

**D. Measurement Focus/Basis of Accounting**

**Fund Financial Statements**

The amounts reflected in the General Fund and Other 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. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of the current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Clerk operations.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

The amounts reflected in the General Fund and Other Funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues from recordings, copies, and other services are recognized when they become measurable and available as net current assets (i.e. when the service is performed). 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.

**Other Financing Sources (Uses)**

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

**Government-Wide Financial Statements**

The statement of net assets and the statement of activities display information about the Clerk as a whole. These statements include all the financial activities of the Clerk. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

**Program Revenues**

Program revenues included in the statement of activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the Clerk's general revenues.

**Reconciliation**

Explanation of differences between the governmental fund balance sheet and the government-wide statement of net assets is presented in Statement D of the basic financial statements. Explanation of differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

**E. Budget Practices**

The Clerk uses the following budget practices:

- The budget is adopted or amended only by the Clerk of Court.
- The budget is prepared on the modified accrual basis of accounting.
- All appropriations lapse at year end.
- The budget was published in the official journal on June 13, 2003.
- The budget was made available for public inspection at the Clerk's office June 27, 2003.
- The budget hearing was held at the Clerk's office on June 27, 2003.
- The budget was adopted by the Clerk on June 27, 2003.
- The budget was amended by the Clerk on June 18, 2004.

**F. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Clerk 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.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

**G. Investments**

Investments are limited by Louisiana Revised Statute (RS) 33:2955 and the Clerk's investment policy. If the original maturities of 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.

Investments for the Clerk are reported at fair market value. The state investment pool, LAMP, operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

**H. Short-Term Interfund Receivables and Payables**

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

**I. Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$500 or more for capitalizing assets.

Capital assets are recorded in the statement of net assets and statement of activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Buildings	40 Years
Buildings Improvements	20 Years
Furniture	7 Years
Office Equipment	7 Years
Data Processing	5 Years
Internet Conversion	10 Years
Microfilm Conversion	20 Years

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

**J. Compensated Absences**

The Clerk has the following policy relating to sick and vacation leave:

**Sick Leave**

Each employee is granted thirteen days for sick leave at the beginning of each year. It may be carried over at the end of each year. In the event of major surgery, child birth, or extended hospital confinement, a period not to exceed thirty days will be allowed at the Clerk's discretion as a one-time benefit. Any holidays falling within this thirty-day period will be included in the thirty days, and cannot be added to this period. After thirty days, the employee will be considered on leave without pay, provided all other leave has been exhausted. This leave will not be compensated for upon termination. Unused sick leave is payable upon termination of employment at the rate of \$80 per day as long as the budget allows.

**Vacation Leave**

Ten vacation days are granted to each employee at the beginning of each year; employees with ten years of full-time service are given fifteen vacation days. Unused vacation days convert to sick leave days at the end of each year.

**K. Restricted Net Assets**

For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

- externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
- imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the Clerk's policy to use restricted resources first, then unrestricted resources as they are needed.

**L. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk's last year of his term of office, which amount shall be limited to no more than that which was received by the clerk in accordance with R.S. 13:784(A) during his term of office.

**M. Interfund Transactions**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

**N. Estimates**

The preparation of financials statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. Cash And Cash Equivalents**

At June 30, 2004, the Clerk has cash and cash equivalents (book balances) totaling \$3,112,459, as follows:

Interest-Bearing Demand Deposits	\$ 2,525,168
Time Deposits	500,000
Other	<u>97,664</u>
	<u>\$ 3,122,832</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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.



**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

At June 30, 2004, the Clerk has \$3,412,945 in deposits (collected bank balances). These deposits are secured from risk by \$300,000 of federal deposit insurance and \$4,446,284 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

**3. Investments**

Investments are categorized into these three categories of credit risk:

1) Insured or registered, or securities held by the Clerk or its agent in the Clerk's name, 2) uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Clerk's name, or 3) uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the Clerk's name.

All investments held by the Clerk fall into category I credit risk, defined as "insured or registered, or securities held by the Clerk or its agent in the Clerk's name." In accordance with GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, all investments are carried at fair market value, with the estimated fair market value based on quoted market prices.

At fiscal year-end, the Clerk of Court's investment balances were as follows:

	Fair Value	Total Carrying Amount
Bank Certificate of Deposit, Edward Jones	\$ 49,540	\$ 49,540
Bank Certificate of Deposit, Merrill Lynch	192,563	192,563
Louisiana Asset Management Pool (LAMP)	2,767,634	2,767,634
CMA Money Market Fund, Merrill, Lynch	396	396
	\$ 3,010,133	\$ 3,010,133

All investments are stated on the balance sheet (carrying value) at fair market value. All investments, except LAMP, are in the name of the Clerk and are held at the Clerk's office. Because these investments are in the name of the Clerk and are held by the Clerk or the Clerk's agent, the investments are considered insured and registered, Category (1), in applying the credit risk of GASB Codification Section I50.164.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

In accordance with GASB Codification Section I50.165, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section I50.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Office Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

**4. Receivables**

The receivables of \$123,331 at June 30, 2004, are as follows:

	General Fund	Other Funds	Total
Accounts	\$ 95,569	\$ -	\$ 95,569
Criminal Fees	8,622	-	8,622
NSF Checks	1,168	7,092	8,260
	\$ 105,359	\$ 7,092	\$ 112,451

**5. Interfund Receivables/Payables**

The following is a detailed list of interfund balances reported in the fund financial statements on June 30, 2004:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 254,015	\$ -
Internet Fund	3,600	-
Fiduciary Funds	-	257,615
	\$ 257,615	\$ 257,615

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

The purposes for the interfund receivables/payables are as follows:

	Governmental Funds	Fiduciary Funds
1% Clerk's Fee, Due to General Fund from Registry of Court Fund	\$ 1,139	\$ -1,139
Earned Interest, Due to General Fund from Advance Deposit Fund	252,876	-252,876
Internet Fees, Due to Internet Fund from Advance Deposit Fund	3,600	-3,600
	\$ 257,615	\$ -257,615

None of the interfund balances referred to above are expected to be repaid within one year from the date of the financial statements.

**6. Capital Assets**

Capital assets and depreciation activity as of and for the year ended June 30, 2004 for governmental activities is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 27,800	\$ -	\$ -	\$ 27,800
Total Capital Assets Not Being Depreciated	27,800	-	-	27,800
Capital Assets Being Depreciated:				
Buildings	205,571	7,022	-	212,593
Furniture	405,701	-	9,328	396,373
Office Equipment	209,756	26,929	61,730	174,955
Data Processing Equipment	254,205	303,799	37,110	520,894
Internet Conversion	149,595	-	-	149,595
Microfilm Conversion	166,141	-	-	166,141
Total Capital Assets Being Depreciated	1,390,969	337,750	108,168	1,620,551

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

Less Accumulated Depreciation for:

Buildings	68,846	6,175	-	75,021
Furniture	338,193	18,537	6,812	349,918
Office Equipment	130,109	18,250	58,204	90,155
Data Processing Equipment	190,263	44,434	34,080	200,617
Internet Conversion	25,017	9,402	-	34,419
Microfilm Conversion	<u>65,027</u>	<u>8,307</u>	<u>-</u>	<u>73,334</u>
Total Accumulated Depreciation	<u>817,455</u>	<u>105,105</u>	<u>99,096</u>	<u>823,464</u>
Capital Assets Being Depreciated, Net	<u>573,514</u>	<u>232,645</u>	<u>9,072</u>	<u>797,087</u>
Governmental Activities Capital Assets, Net	<u>\$ 601,314</u>	<u>\$ 232,645</u>	<u>\$ 9,072</u>	<u>\$ 824,887</u>

**7. Pension Plan**

*Plan Description.* Substantially all employees of the Tangipahoa Parish Clerk of Court are members of the *Louisiana Clerks of Court Retirement and Relief Fund (System)*, a cost-sharing, multiple-employer defined pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information of the System. That report may be obtained by writing to the Louisiana Clerk of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

*Funding Policy.* Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Tangipahoa Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.50 percent of annual covered payroll. Contributions to the System also include one-fourth of one

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

percent (one-half of one percent for Orleans Parish) of the taxes shown to be collected by the tax rolls of each parish. The contribution requirements of plan members and the Tangipahoa Parish Clerk of Court are established and may be 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 of the valuation for the prior fiscal year. The Tangipahoa Parish Clerk of Court's contributions to the System for the years ending June 30, 2004, 2003, and 2002, were \$285,478, \$254,653, and \$232,876, respectively, equal to the required contributions for each year. In addition, the Louisiana Legislature passed R.S. 11:1562(C) which allows the Clerk of Court to pay out of the Clerk's operating funds all or any portion of the employee's required contributions which would otherwise be deducted from the employee's salary. The Clerk has elected to pay 100% of all retirement system contributions to the Louisiana Clerk of Court Retirement and Relief Fund.

**8. Deferred Compensation Plan**

The Tangipahoa Parish Clerk of Court also offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Clerk of Court employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are the sole ownership of the participants. The Tangipahoa Parish Clerk of Court has no financial or fiscal responsibility to the deferred compensation plan.

**9. Other Postemployment Benefits**

The Clerk of Court offers all retired employees health insurance benefits. The Clerk has elected to pay the entire retired employee premiums on a pay-as-you-go basis. For the year ended June 30, 2004, retired employee coverage for 11 retirees under the Clerk's health insurance plan cost the Clerk a total of \$59,365.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

**10. Accounts, Salaries, and Other Payables**

The payables of \$238,011 at June 30, 2004, are as follows:

	General Fund	Total
Accounts	\$ 184,527	\$ 184,527
Payroll Liabilities	50,215	50,215
Unclaimed Property	3,269	3,269
	\$ 238,011	\$ 238,011

**11. Short-Term Debt**

The Clerk had no short-term debt outstanding at June 30, 2004, and had no short-term debt activity during the year then ended.

**12. Leases**

The Clerk of Court records items under capital leases as an asset and an obligation in the accompanying financial statements. The Clerk had no capital leases outstanding at June 30, 2004, and had no capital lease activity during the year then ended.

The Clerk had no non-cancelable operating leases outstanding at June 30, 2004, and had no operating lease activity during the year then ended.

**13. Long-Term Obligations**

The following is a summary of the long-term obligation transactions for the year ended June 30, 2004:

	Compensated Absences
Long-Term Debt Obligations, Beginning	\$ 173,833
Additions	-
Deductions	-22,234
Long-Term Debt Obligations, Ending	\$ 151,599

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

**14. Interfund Transfers**

The Clerk made no interfund transfers during the year ended June 30, 2004.

**15. Risk Management**

The Clerk is exposed to various risks of loss related to theft, damage, or destruction of assets, torts, errors and omissions, injuries, natural disasters, and many other unforeseeable events. The Clerk purchases commercial insurance policies and bonds for any and all claims related to the aforementioned risks. The Clerk's payment of the insurance policy deductible is the only liability associated with these policies and bonds. There has been no significant decrease in insurance coverage from prior years, and the amount of settlements has not exceeded the insurance coverage for the past three fiscal years.

**16. Litigation and Claims**

As of June 30, 2004, the Clerk of Court was involved in a lawsuit with the Tangipahoa Parish Council that originated in 2000. The Tangipahoa Parish Council made a formal request that the Clerk of Court restate its salary fund as of June 30, 2000, to include the \$400,000 transferred to the special revenue fund and then in accordance with Louisiana R.S. 13:785 pay to the Tangipahoa Parish Council all amounts which exceeded by one-half the revenues of the last year of the Clerk's four-year term. After the Tangipahoa Parish Council declined a resolution by the Clerk to settle this issue, the Clerk filed a Petition for Declaratory Judgement in the district court declaring that the transfer of the funds to a special revenue account was done in accordance with the Louisiana Governmental Budget Act and generally accepted accounting principles for governments, and that the salary fund balance at the end of his four year-term ended June 30, 2000, did not exceed by one-half the revenues of the last year of his term. This suit is in the nature of a declaratory judgement, and no claim has been filed against the Clerk of Court by the Tangipahoa Parish Council.

On November 22, 2004, the Clerk made a settlement offer and the Tangipahoa Parish Council accepted the offer to settle this litigation in return for payment of \$294,393. This amount has been accrued as a liability in the Clerk's financial statements as of June 30, 2004.

**17. Designated Fund Balances**

At June 30, 2004, the Clerk had designated fund balances as follows:

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 2004**

	General Fund	Total
Designated for Building Expansion, Courthouse	\$ 400,000	\$ 400,000
Designated for Mapping Project	244,996	244,996
Designated for Compensated Absences	178,052	178,052
	\$ 823,048	\$ 823,048

Since these designations represent internally-imposed restrictions, the amounts designated above are included within the category of unrestricted net assets in the government-wide financial statements.

**18. Prior Period Adjustment**

Prior period adjustments were made to correct the governmental activities beginning net asset balance. The adjustments were made to correct prior-year amounts for two photocopiers not properly capitalized in fiscal year ended June 30, 2001. The correction to the beginning governmental activities net assets balance is as follows:

Beginning Net Assets, as Originally Stated	\$ 3,916,031
Two Photocopiers Not Capitalized, Cost, Fiscal Year Ended June 30, 2001	9,895
Two Photocopiers Not Capitalized, Depreciation, Fiscal Year Ended June 30, 2001	-529
Two Photocopiers Not Capitalized, Depreciation, Fiscal Year Ended June 30, 2002	-1,414
Two Photocopiers Not Capitalized, Depreciation, Fiscal Year Ended June 30, 2003	-1,414
Beginning Net Assets, as Restated	\$ 3,922,569

**19. Due to Tangipahoa Parish Council**

The Tangipahoa Parish Clerk of Court has entered into an agreement with the Tangipahoa Parish Council in accordance with R. S. 13:784 whereby the Tangipahoa Parish Clerk of Court will pay to the Tangipahoa Parish Council the following amounts which have been accrued as of June 30, 2004:

Fiscal year 2000 General Fund Surplus	\$ 294,393
Fiscal year 2004 General Fund Surplus	244,147
Total amount due to Tangipahoa Parish Council	\$ 538,540



**Required Supplemental Information (Part II)**  
**Major Governmental Funds**

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Schedule 1**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
Governmental Fund - General Fund  
For the Year Ended June 30, 2004**

	<i>Budgeted Amounts</i>		Actual Amounts: GAAP Basis	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits:				
Marriage Licenses	\$ 15,000	\$ 12,500	\$ 12,538	\$ 38
Fees, Charges, and Commissions for Services:				
Court Cost, Fees, and Charges:				
Criminal Fees	120,000	120,045	120,264	219
Suits & Successions	1,415,000	1,525,000	1,490,043	(34,957)
Court Attendance	10,500	9,500	8,180	(1,320)
Fees for Recording Legal Documents:				
Recordings, Cancellations, and Mortgages	1,410,000	1,410,000	1,322,030	(87,970)
Use of Money and Property:				
Interest & Dividends	50,600	33,300	64,393	31,093
Net Change in FMV of Investments	-	-	(4,425)	(4,425)
Miscellaneous Revenues:				
Internet Copies	-	3,500	2,695	(805)
Copy Room Copies	-	42,000	41,566	(434)
Minute Clerk Reimbursement	14,400	14,400	14,400	-
Election Reimbursement	45,000	25,000	24,171	(829)
Parish Council Reimbursement	4,700	2,000	2,232	232
Clerk's Supplemental Compensation	15,300	16,250	16,250	-
Election Qualifying Fees	15,000	26,725	26,715	(10)
Miscellaneous	500	25	10	(15)
Expungement	7,000	4,325	4,825	500
Map Copies	3,500	5,000	5,036	36
Total Revenues	3,126,500	3,249,570	3,150,923	(98,647)

(Continued)  
See auditor's report.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Schedule 1**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
Governmental Fund - General Fund  
For the Year Ended June 30, 2004**

<b>Expenditures</b>	Budgeted Amounts		Actual Amounts: GAAP Basis	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
<b>General Government:</b>				
Clerk's Supplemental Compensation	\$ 15,300	\$ 16,250	\$ 13,800	\$ 2,450
Custodian of Voting Machines	2,400	2,400	2,400	-
Election Expense	10,000	5,800	5,688	112
Group Health Insurance	350,000	403,000	372,461	30,539
Deferred Compensation	100,000	195,000	215,417	(20,417)
Payroll Taxes	17,300	20,500	20,906	(406)
Retirement Contributions	267,500	285,000	285,478	(478)
Salary of Election Employees	40,000	19,000	18,953	47
Salary of Deputies	1,325,000	1,380,000	1,411,152	(31,152)
Salary of Deputies - Overtime	5,000	7,600	7,553	47
Salary of Official	75,000	84,000	82,925	1,075
Salary of Other Employees	60,000	60,000	44,616	15,384
Supplemental Comp. Fund	30,000	34,000	34,000	-
Uniforms	30,000	47,000	44,889	2,111
Sheriff's Cooperative Agreement	-	36,000	33,892	2,108
Total General Government	2,327,500	2,595,550	2,594,130	1,420
<b>Operating Services:</b>				
Building Maintenance & Security	3,500	2,700	12,875	(10,175)
Clerk's Expense Allowance	8,500	9,700	9,823	(123)
Dues & Association Fees	3,500	3,500	2,530	970
Insurance Expense	40,000	24,000	21,465	2,535
Janitorial Service	20,000	18,200	18,869	(669)
Jury Commission	5,000	2,500	2,548	(48)
Legal Fees	30,000	30,000	46,539	(16,539)
Marriage License Spouse Abuse	12,500	15,000	13,060	1,940
Miscellaneous	750	500	689	(189)
Office Equipment Rental & Maintenance	43,000	90,000	86,430	3,570
Professional Fees	70,000	50,200	54,105	(3,905)
Qualifying Expense	15,000	27,500	27,322	178
Training Manual	5,000	-	-	-
Telephone	36,200	31,000	28,986	2,014
UCC Billings	30,000	33,800	28,222	5,578
Total Operating Services	322,950	338,600	353,463	(14,863)

(Continued)

See auditor's report.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Schedule 1**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
Governmental Fund - General Fund  
For the Year Ended June 30, 2004**

	Budgeted Amounts		Actual Amounts: GAAP Basis	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
<b>Materials and Supplies:</b>				
Office Supplies	\$ 125,500	\$ 145,150	\$ 137,542	\$ 7,608
Postage	38,000	42,000	37,355	4,645
Computer Expense	51,000	58,565	245,644	(187,079)
Bank Charges	510	331	372	(41)
<b>Total Materials and Supplies</b>	<b>215,010</b>	<b>246,046</b>	<b>420,913</b>	<b>(174,867)</b>
<b>Travel and Other Charges:</b>				
Auto Expense	8,000	8,000	6,897	1,103
Travel & Conventions	16,000	9,500	9,381	119
Training & Education	25,000	9,000	9,776	(776)
<b>Total Travel and Other Charges</b>	<b>49,000</b>	<b>26,500</b>	<b>26,054</b>	<b>446</b>
<b>Surplus To Tangipahoa Parish Council</b>	<b>-</b>	<b>-</b>	<b>538,540</b>	<b>(538,540)</b>
<b>Capital Expenditures:</b>				
Courthouse Addition	400,000	-	-	-
Archives	40,000	12,000	1,500	10,500
Computers	450,000	320,000	303,799	16,201
Furniture	10,000	1,100	-	1,100
Equipment	15,000	25,000	26,929	(1,929)
Renovations	-	5,500	5,522	(22)
<b>Total Capital Expenditures</b>	<b>915,000</b>	<b>363,600</b>	<b>337,750</b>	<b>25,850</b>
<b>Total Expenditures</b>	<b>3,829,460</b>	<b>3,570,296</b>	<b>4,270,850</b>	<b>(700,554)</b>
<b>Excess Revenues (Expenditures)</b>	<b>(702,960)</b>	<b>(320,726)</b>	<b>(1,119,927)</b>	<b>(799,201)</b>
<b>Fund Balance, Beginning of Year</b>	<b>3,105,115</b>	<b>3,000,074</b>	<b>3,175,723</b>	<b>175,649</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,402,155</b>	<b>\$ 2,679,348</b>	<b>\$ 2,055,796</b>	<b>\$ (623,552)</b>

(Concluded)  
See auditor's report.

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

**Schedule 2**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
Special Revenue Fund - Internet Fund  
For the Year Ended June 30, 2004**

	Budgeted Amounts		Actual Amounts: GAAP Basis	Variance with Final Budget: Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Internet Fees	\$ 135,000	\$ 150,000	\$ 152,442	\$ 2,442
Interest Income	500	4,100	4,155	55
<b>Total Revenues</b>	135,500	154,100	156,597	2,497
<b>Expenditures</b>				
Salaries	45,000	-	-	-
Computer Expense	1,500	-	-	-
Education & Training	2,500	-	-	-
Office Supplies	1,500	-	-	-
Professional Services	25,000	-	-	-
Telephone	14,500	-	-	-
Travel Reimbursement	2,000	-	-	-
Capital Expenditures	10,000	-	-	-
<b>Total Expenditures</b>	102,000	-	-	-
<b>Excess Revenues (Expenditures)</b>	33,500	154,100	156,597	2,497
<b>Fund Balance, Beginning of Year</b>	237,930	319,365	319,365	-
<b>Fund Balance, End of Year</b>	\$ 271,430	\$ 473,465	\$ 475,962	\$ 2,497

See auditor's report.

**Other Independent Auditor's Reports  
And Findings and Recommendations**

*Independent Auditor's Report on Compliance and on  
Internal Control over Financial Reporting Based on  
An Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards**

# Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION  
HAMMOND, LA

John N. Durnin, CPA  
Dennis E. James, CPA

Member  
American Institute of CPA's  
Society of Louisiana CPA's

October 29, 2004

Independent Auditor's Report on Compliance and on  
Internal Control over Financial Reporting Based on an  
Audit of Basic Financial Statements Performed in  
Accordance with *Government Auditing Standards*

To the Honorable Julian E. Dufreche  
Tangipahoa Parish Clerk of Court  
Amite, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tangipahoa Parish Clerk of Court, component unit of the Tangipahoa Parish Council, Amite, Louisiana, as of and for the year ended June 30, 2004, which collectively comprise the basic financial statements of the Tangipahoa Parish Clerk of Court, and have issued our report thereon dated October 29, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Tangipahoa 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and recommendations as item 2004-1 and 2004-2.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Tangipahoa 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



Page 2

The Honorable Julian E. Dufreche  
Tangipahoa Parish Clerk of Court  
Amite, Louisiana

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 components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in black ink that reads "Durnin + James, CPAs". The signature is written in a cursive, flowing style.

Durnin & James, CPAs  
(A Professional Corporation)

## Findings and Recommendations

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

Current Year Audit Findings  
For the Year Ended June 30, 2004

Findings and Recommendations

**Compliance**

**2004-1 - Violations of State Budget Laws**

The Clerk's Office did not comply with certain provisions of the Local Government Budget Act. Budget procedures applicable to the Clerk's Office are specified in state law, Louisiana Revised Statutes (LSA-R.S.) 39:1301-1315. The pertinent parts of the law are as follows:

*LSA-R.S. 39:1310 - "Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budget expenditures and other uses by five percent or more"*

Finding: The Clerk's Office violated LSA-R.S. 39:1310 by not amending the budget for the fiscal year ended June 30, 2004, when actual expenditures exceeded budgeted expenditures in the General Fund by more than 5%.

Recommendation: We recommend the Clerk's Office closely monitor its budget and adopt budget amendments when required.

Management's Response: In management's corrective action plan dated November 16, 2004, management indicated that they will closely monitor the budget and adopt budget amendments when required.

**2004-2 - Failure to Provide Required Annual Report of Expenditures**

The Clerk's Office did not comply with certain annual reporting requirements of state. Annual reporting requirements applicable to the Clerk's Office are specified in state law, Louisiana Revised Statutes (LSA-R.S.) 42:283-286. The pertinent parts of the law are as follows:

LSA-R.S. 42:283 - Requires that "*all parish clerks of court shall furnish annually to the governing authority and clerk of court of their respective parishes, a written itemized report showing the expenditures made by their respective offices, whether made out of the salary or expense funds of said offices*". The annual report requiree by LSA-RS 42-283 is due within thirty days after the close of the fiscal year and must be classified under the following headings:

1. Salaries of officials
2. Salaries of deputies

3. Salaries of other employees
4. Office supplies and furnishings
5. Other expenditures

The first report of each year, made under the provisions of R.S. 42:283 and 42:284 shall include the names of all deputies, employees and officers of the respective offices, boards, and commissions, for the preceding year, whether they were employed full-time or only temporarily, and shall also show the total salary compensation paid to each of them during that year.

Finding: The Clerk's Office violated LSA-R.S. 42:283-286 by not filing its annual report for the year ended June 30, 2003, with the Tangipahoa Parish Council by July 31, 2003, as required.

Recommendation: We recommend the Clerk's Office file the required annual report with the Tangipahoa Parish Council by July 31<sup>st</sup> of each year as required by state law.

Management's Response: In management's corrective action plan dated November 16, 2004, management indicated that they will file the required annual report with the Tangipahoa Parish Council by July 31<sup>st</sup> of each year as required by state law.

#### **Internal Control over Financial Reporting**

None

## Corrective Action Plan for Current Year Audit Findings

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

Corrective Action Plan for Current Year Audit Findings

For the Year Ended June 30, 2004

<u>Ref #</u>	<u>Description of Finding</u>	<u>Corrective Action Plan</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
<b><u>Compliance</u></b>				
2004-1	Violation of State Budget Laws	Follow all applicable laws related to budgets And budget adoption	Alison Theard, Chief Deputy Clerk of Court	December 31, 2004
2004-2	Violation of Required Annual Report	Follow all applicable laws related to required annual report.	Alison Theard, Chief Deputy Clerk of Court	December 31, 2004

**Internal Control**

None

*Note: This schedule has been prepared by the management of the Tangipahoa Parish Clerk of Court.*

## Summary Schedule of Prior Audit Findings

**Tangipahoa Parish Clerk of Court  
Amite, Louisiana**

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2004

<u>Ref.#</u>	<u>Fiscal Year Findings Initially Occurred</u>	<u>Description of Findings</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action-Partial Corrective ActionTaken</u>
<b><u>Compliance</u></b>				
2003-C1	July 1, 2002	No fiscal agent contract with its financial institution	Yes	N/A

**Internal Control**

None

*Note: This schedule has been prepared by the management of the Tangipahoa Parish Clerk of Court.*