

Assumption Parish Clerk of Court
Notes to the Financial Statements
As of and For the Years Ended June 30, 1996 and 1995

General Long Term Obligations

Long-term obligations expected to be financed from the General fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The general fund is accounted for using a flow of current financial resources measurement focus. The agency funds are presented on a cash basis.

The general fund portion of the accompanying general purpose financial statements has been prepared on the modified accrual basis of accounting. The general fund uses the following practices in recording revenues and expenditures:

Revenues

Recordings, cancellations, court attendance, criminal costs, et cetera, are recorded in the year they are earned.

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.

Budget Practices

Annually, the Clerk of Court adopts a budget for the General Fund. The budget is prepared on the modified accrual basis of accounting. All appropriations contained in the budget lapse at year end.

Formal budget integration (within the accounting records) is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

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The proposed budgets for the 1996 and 1995 fiscal years were made available for public inspection at the Clerk's office on May 25, 1995 and May 19, 1994, respectively. The proposed budget prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing. The budget hearings were held at the clerk's office on June 10, 1995 and June 8, 1994, respectively.

Cash and Cash Equivalents

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Vacation and Sick Leave

The Clerk of Court's office has the following policy relating to vacation and sick leave: Employees of the Clerk of Court's office earn from one to two weeks of vacation leave each year depending on the length of service. Unused vacation leave may not be carried forward. In addition, employees earn 10 days of sick leave each year which may be carried forward until 30 days are accumulated.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

At June 30, 1996 and 1995, employees of the clerk have accumulated and vested \$9,063 and \$8,032, respectively, all of which is recorded in the general long term obligations account group.

Total Columns on Statements

Total columns on the statements are captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in these columns does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Assumption Parish Clerk of Court
Notes to the Financial Statements
As of and For the Years Ended June 30, 1996 and 1995

C. CASH AND CASH EQUIVALENTS

At June 30, 1996 and 1995, the Clerk of Court has cash and cash equivalents (book balances) totaling \$673,204 and \$671,118, respectively, as follows:

	<u>1996</u>	<u>1995</u>
Petty Cash	\$ 40	\$ 40
Demand Deposits	166	27,362
Savings Accounts	168,406	175,210
Certificate of Deposit	75,000	75,000
Interest Bearing Demand Accounts	<u>429,592</u>	<u>393,506</u>
Total	<u>\$ 673,204</u>	<u>\$ 671,118</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. Cash and cash equivalents (bank balances) at June 30, 1996 and 1995, are secured as follows:

	<u>1996</u>	<u>1995</u>
Bank balances	<u>\$ 688,497</u>	<u>\$ 695,896</u>
Federal deposit insurance	\$ 345,086	\$ 377,633
Pledged securities (uncollateralized)	<u>343,411</u>	<u>318,263</u>
Total	<u>\$ 688,497</u>	<u>\$ 695,896</u>

Even though the pledged securities are considered uncollateralized 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 that the fiscal agent has failed to pay deposited funds upon demand.

ASSUMPTION PARISH CLERK OF COURT
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1996 AND 1995

Statement A

	Governmental Fund Type		Fiduciary Fund Type		Account Groups		Totals	
	General Fund		Agency Funds		General Fixed Assets		General Long-term Obligations	
	1996	1995	1996	1995	1996	1995	1996	1995
ASSETS AND OTHER DEBITS								
Cash and cash equivalents	\$ 172,345	\$ 153,361	\$ 500,859	\$ 517,757	\$	\$	\$ 673,204	\$ 671,118
Accounts Receivable	11,763	7,943	2,084	1,653			13,847	9,596
Due from other funds	3,023	3,035					3,023	3,035
Equipment					200,341	193,674	200,341	193,674
Amount to be provided for retirement of general long-term obligations							9,063	8,032
TOTAL ASSETS	\$ 187,131	\$ 164,339	\$ 502,943	\$ 519,410	\$ 200,341	\$ 193,674	\$ 899,478	\$ 885,455
LIABILITIES, FUND EQUITY, AND OTHER CREDITS								
<u>Liabilities</u>								
Accounts payable	\$ 21,200	\$ 3,760	\$	\$	\$	\$	\$ 21,200	\$ 3,760
Due to other funds			3,023	3,035			3,023	3,035
Compensated Absences Payable							9,063	8,032
Unsettled deposits			499,920	516,375			499,920	516,375
Total Liabilities	21,200	3,760	502,943	519,410	-0-	-0-	533,206	531,202
<u>Fund Equity</u>								
Investment in general fixed assets					200,341	193,674	200,341	193,674
Fund balance:								
Unreserved-undesignated	165,931	160,579					165,931	160,579
Total Fund Equity	165,931	160,579	-0-	-0-	200,341	193,674	366,272	354,253
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	\$ 187,131	\$ 164,339	\$ 502,943	\$ 519,410	\$ 200,341	\$ 193,674	\$ 899,478	\$ 885,455

See Accompanying Notes

Assumption Parish Clerk of Court
Notes to the Financial Statements
As of and For the Years Ended June 30, 1996 and 1995

A. THE REPORTING ENTITY

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.

As the governing authority of the parish, for reporting purposes, the Assumption Parish Police Jury is the financial reporting entity for Assumption Parish. The financial reporting entity consists of the primary government (the police jury), organizations for which the primary government is financially accountable, and other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Assumption Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

- . Appointing a voting majority of an organization's governing body, and imposing its will on the organization, and/or receiving financial benefits or burdens from the organization.
- . Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- . Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury has some control over the Clerk's capital budget, and is financially responsible for any deficit of the Clerk, should he have one, the Clerk was determined to be a component unit of the Assumption Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Clerk and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Assumption Parish Clerk of Court
Notes to the Financial Statements
As of and For the Years Ended June 30, 1996 and 1995

D. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the years ended June 30, 1996 and 1995, follows:

	Balance July 1, 1994	Additions	Deletions	Balance June 30, 1995
Equipment	\$ 191,824	\$ 1,850	\$ -0-	\$ 193,674
Total	<u>\$ 191,824</u>	<u>\$ 1,850</u>	<u>\$ -0-</u>	<u>\$ 193,674</u>
	Balance July 1, 1995	Additions	Deletions	Balance June 30, 1996
Equipment	\$ 193,674	\$ 15,103	\$ 8,436	\$ 200,341
Total	<u>\$ 193,674</u>	<u>\$ 15,103</u>	<u>\$ 8,436</u>	<u>\$ 200,341</u>

E. PENSION PLAN

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

All regular employees 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 by state statute.

Assumption Parish Clerk of Court
Notes to the Financial Statements
As of and For the Years Ended June 30, 1996 and 1995

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, LA 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Assumption 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 percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Assumption 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 Assumption parish Clerk of Court's contributions to the System for the years ending June 30, 1996, 1995, and 1994, were \$17,330, \$14,824, \$11,957, respectively, equal to the required contributions for each year.

F. POST RETIREMENT BENEFITS

The Assumption Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Clerk's employees become eligible for these benefits if they reach normal retirement age while working for the Clerk of Court. These benefits for retirees are provided through an insurance company whose monthly premiums are paid half by the employee and half by the Clerk of Court. For the years ended June 30, 1996 and 1995, the Clerk paid \$2,808 as its portion of retirees insurance for two retired employees.

G. DEFERRED COMPENSATION

All of the employees of the Assumption Parish Clerk of Court are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 25% of their salary (not to exceed \$7,500 a year) to the plan on a pre-tax basis. The contributions are withheld from the employees paycheck and are remitted to a third-party administrator the same day, where they are deposited to an account in the employee's name.

Assumption Parish Clerk of Court
Notes to the Financial Statements
As of and For the Years Ended June 30, 1996 and 1995

The Assumption Parish Clerk of Court does assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator.

G. CHANGES IN AGENCY FUND BALANCES

The following is a summary of changes in agency fund unsettled deposits for the years ended June 30, 1996 and 1995:

	Unsettled Deposits June 30, 1994	Additions	Reductions	Unsettled Deposits June 30, 1995
Advance deposits	\$ 283,623	\$ 238,913	\$ 208,386	\$ 314,150
Registry of Court	<u>192,470</u>	<u>40,152</u>	<u>30,397</u>	<u>202,225</u>
Total	<u>\$ 476,093</u>	<u>\$ 279,065</u>	<u>\$ 238,783</u>	<u>\$ 516,375</u>

	Unsettled Deposits June 30, 1995	Additions	Reductions	Unsettled Deposits June 30, 1996
Advance deposits	\$ 314,150	\$ 257,621	\$ 240,509	\$ 331,262
Registry of Court	<u>202,225</u>	<u>522,389</u>	<u>555,956</u>	<u>168,658</u>
Total	<u>\$ 516,375</u>	<u>\$ 780,010</u>	<u>\$ 796,465</u>	<u>\$ 499,920</u>

H. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions during the years ended June 30, 1995 and 1996:

	Compensated Absences
Long-term obligations payable July 1, 1994	\$ 6,673
Additions	1,359
Deductions	<u>-0-</u>
Long-term obligations payable June 30, 1995	8,032
Additions	1,031
Deductions	<u>-0-</u>
Long-term obligations payable June 30, 1996	<u>\$ 9,063</u>

Assumption Parish Clerk of Court
Notes to the Financial Statements
As of and For the Years Ended June 30, 1996 and 1995

I. EXPENSES PAID BY POLICE JURY

State statutes require the police jury to pay for certain operating expenditures of the Clerk's office. These expenditures include providing the Clerk with office space and paying for the utilities of the Clerk's office. The value of these expenditures paid by the police jury cannot be reasonably estimated and have not been included in the accompanying financial statements.

J. EXCESS FUND BALANCE

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 fund balance that exceeds one-half of the revenues of the Clerk's last year of his term of office. Because June 30, 1996, is the last year of the Clerk's four-year term of office, the clerk must pay to the Police Jury \$11,972, which is the amount by which the General Fund fund balance exceeded one half of the revenues for the year ended June 30, 1996.

DEAN AND DEAN

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Donald A. Dean, CPA
David P. Dean, CPA

Independent Auditors' Report on Additional Information

November 27, 1996

Honorable Lawrence E. Bergeron
Assumption Parish Clerk of Court

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information in the accompanying schedules is presented as additional analytical data and is not a required part of the general purpose financial statements. The supplemental information has been subjected to tests and other auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,



Dean and Dean, CPA's

ASSUMPTION PARISH CLERK OF COURT
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 BUDGET (GAAP BASIS) AND ACTUAL
 ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
 FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

Statement C

	1996			1995		
	Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES						
Licenses and permits	\$ 1,800	\$ 1,910	\$ 110	\$ 2,000	\$ 1,834	\$ (166)
Court costs, fees, and charges	163,600	166,240	2,640	151,000	152,560	1,560
Fees for recording legal documents	85,000	86,818	1,818	82,000	81,027	(973)
Fees for certified copies	21,600	21,710	110	16,500	16,628	128
Use of property and money - interest	22,350	19,785	(2,565)	15,200	17,152	1,952
Miscellaneous	10,000	11,455	1,455	9,800	10,415	615
Total Revenues	<u>304,350</u>	<u>307,918</u>	<u>3,568</u>	<u>276,500</u>	<u>279,616</u>	<u>3,116</u>
EXPENDITURES						
Personal services and related benefits	193,386	194,590	(1,204)	185,469	184,682	787
Materials and supplies	19,800	25,986	(6,186)	21,300	21,435	(135)
Operating services	51,016	50,654	362	50,316	50,456	(140)
Capital outlay	21,000	15,103	5,897	2,000	1,850	150
Travel and other charges	16,372	16,233	139	16,225	16,934	(709)
Total Expenditures	<u>301,574</u>	<u>302,566</u>	<u>(992)</u>	<u>275,310</u>	<u>275,357</u>	<u>(47)</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	2,776	5,352	2,576	1,190	4,259	3,069
FUND BALANCE AT BEGINNING OF YEAR	160,579	160,579		156,320	156,320	
LESS AMOUNT TRANSFERRED TO POLICE JURY	<u>-0-</u>	<u>-0-</u>		<u>-0-</u>	<u>-0-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 163,355</u>	<u>\$ 165,931</u>	<u>\$ 2,576</u>	<u>\$ 157,510</u>	<u>\$ 160,579</u>	<u>\$ 3,069</u>

See Accompanying Notes

Assumption Parish Clerk of Court
Supplemental Information Schedules
Fiduciary Funds - Agency Funds
As of and For the Years Ended June 30, 1996 and 1995

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

ASSUMPTION PARISH CLERK OF COURT
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
 FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

Statement B

	<u>1996</u>	<u>1995</u>
<u>REVENUES</u>		
Licenses and permits	\$ 1,910	\$ 1,834
Court costs, fees, and charges	166,240	152,560
Fees for recording legal documents	86,818	81,027
Fees for certified copies	21,710	16,628
Use of money and property - interest	19,785	17,152
Miscellaneous	11,455	10,415
	<u>307,918</u>	<u>279,616</u>
EXPENDITURES		
Personal services and related benefits	194,590	184,682
Materials and supplies	25,986	21,435
Operating services	50,654	50,456
Capital outlay	15,103	1,850
Travel and other charges	16,233	16,934
	<u>302,566</u>	<u>275,357</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	5,352	4,259
FUND BALANCE AT BEGINNING OF YEAR	160,579	156,320
LESS AMOUNT TRANSFERRED TO POLICE JURY	<u>-0-</u>	<u>-0-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 165,931</u>	<u>\$ 160,579</u>

See Accompanying Notes

Assumption Parish Clerk of Court
Notes to the Financial Statements
As of and For the Years Ended June 30, 1996 and 1995

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting

The accounts of the Clerk of Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk's office and accounts for the operations of the Clerk's office. The various fees and charges due to the Clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Agency Funds

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

General Fixed Assets

Fixed assets used in governmental fund operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. No depreciation has been provided on general fixed assets.

The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

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ASSUMPTION PARISH CLERK OF COURT
**Component Unit Financial Statements, Supplemental
Information, Independent Auditors' Report
and Other Reports Required by Governmental Auditing Standards**
For the Years Ended June 30, 1996 and 1995

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

Release Date JAN 08 1997

ASSUMPTION PARISH CLERK OF COURT
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS
 FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	Advance Deposit Fund		Registry of Court Fund		Total	
	1996	1995	1996	1995	1996	1995
<u>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</u>	\$ 314,150	\$ 283,623	\$ 202,225	\$ 192,470	\$ 516,375	\$ 476,093
<u>ADDITIONS</u>						
Suits and successions	257,621	238,913			257,621	238,913
Judgments			516,147	35,657	516,147	35,657
Interest			6,242	4,495	6,242	4,495
Total Additions	257,621	238,913	522,389	40,152	780,010	279,065
	571,771	522,536	724,614	232,622	1,296,385	755,158
<u>REDUCTIONS</u>						
Clark's costs	122,677	110,681	1,370		124,047	110,681
Settlements to litigants	30,781	31,792	554,586	30,397	585,367	62,189
Sheriff's fees	34,899	36,874			34,899	36,874
Other	52,152	29,039			52,152	29,039
Total Reductions	240,509	208,386	555,956	30,397	796,465	238,783
<u>UNSETTLED DEPOSITS AT END OF YEAR</u>	<u>\$ 331,262</u>	<u>\$ 314,150</u>	<u>\$ 168,658</u>	<u>\$ 202,225</u>	<u>\$ 499,920</u>	<u>\$ 516,375</u>

ASSUMPTION PARISH CLERK OF COURT
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1996 AND 1995

	Advance Deposit Fund		Registry of Court Fund		Total	
	1996	1995	1996	1995	1996	1995
ASSETS						
Cash and cash equivalents	\$ 332,201	\$ 315,532	\$ 168,658	\$ 202,225	\$ 500,859	\$ 517,757
Accounts receivable	2,084	1,653			2,084	1,653
Total Assets	<u>\$ 334,285</u>	<u>\$ 317,185</u>	<u>\$ 168,658</u>	<u>\$ 202,225</u>	<u>\$ 502,943</u>	<u>\$ 519,410</u>
LIABILITIES						
Unsettled deposits	\$ 331,262	\$ 314,150	\$ 168,658	\$ 202,225	\$ 499,920	\$ 516,375
Due to General Fund	3,023	3,035			3,023	3,035
Total liabilities	<u>\$ 334,285</u>	<u>\$ 317,185</u>	<u>\$ 168,658</u>	<u>\$ 202,225</u>	<u>\$ 502,943</u>	<u>\$ 519,410</u>

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INDEPENDENT AUDITORS' REPORT

November 27, 1996

Honorable Lawrence E. Bergeron
Assumption Parish Clerk of Court

We have audited the accompanying financial statements of the Assumption Parish Clerk of Court as of June 30, 1996 and 1995 and for the years then ended. These financial statements are the responsibility of the Assumption Parish Clerk of Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with generally accepted auditing standards. 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 audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Assumption Parish Clerk of Court as of June 30, 1996 and 1995, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated November 27, 1996, on our consideration of the Assumption Parish Clerk of Court's internal control structure and a report dated November 27, 1996, on its compliance with laws and regulations.



Dean and Dean, CPA's