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ASSUMPTION PARISH CLERK OF COURT

Component Unit Financial Statements, Supplemental  
Information, Independent Auditors' Report,  
and Other Reports Required by Governmental Accounting Standards

For the Years Ended June 30, 1996 and 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the addressee, or addresses, 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 DEC 9 9 1998

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**DEAN AND DEAN**

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CERTIFIED PUBLIC ACCOUNTANTS

Clifford S. Dean, CPA  
David P. Dean, CPA

**INDEPENDENT AUDITORS' REPORT**

December 3, 1998

Honorable Lawrence K. Bergeron  
Assumption Parish Clerk of Court

We have audited the accompanying financial statements of the Assumption Parish Clerk of Court as of June 30, 1998 and 1997 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. These 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, 1998 and 1997, 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 December 3, 1998, on our consideration of the Assumption 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.



Dean and Dean, CPAs

ADULTS AND OTHER CREDITORS

	Economic Fund Type		Primary Fund Type		Account Groups		Total
	General Fund	Special Fund	Agency Fund	Trust Fund	General Fund Assets	Special Fund Assets	
	1000	2000	1000	1000	1000	1000	1000
Cash on hand	20,000	200,000	800,000	600,000	0	0	1,600,000
Accounts receivable	10,000	0	0	0	0	0	10,000
Due from other funds	2,000	0	0	0	0	0	2,000
Expenses					200,000	200,000	400,000
Amount to be provided for payment of principal long-term obligations							
<b>TOTAL ASSETS</b>	<b>32,000</b>	<b>200,000</b>	<b>800,000</b>	<b>600,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,600,000</b>
LIABILITIES, FUND EQUITY, AND OTHER CREDITORS							
LIABILITIES							
Accounts payable	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0
Compensated Absence Payable							
Unearned deposits							
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Equity							
Investment in general fund assets							
Reserve fund							
Liabilities - unassigned	20,000	200,000	800,000	600,000	200,000	200,000	1,600,000
<b>TOTAL FUND EQUITY</b>	<b>20,000</b>	<b>200,000</b>	<b>800,000</b>	<b>600,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,600,000</b>
<b>EQUITY AND OTHER CREDITORS</b>	<b>20,000</b>	<b>200,000</b>	<b>800,000</b>	<b>600,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,600,000</b>

See Accompanying Notes

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, 1998 AND 1997

Statement B

	1998	1997
<b>REVENUES</b>		
Licenses and permits	\$ 2,458	\$ 3,286
Court costs, fees, and charges	208,828	188,292
Fees for recording legal documents	150,783	164,548
Fees for certified copies	87,772	88,800
Use of money and property - interest	27,128	21,938
Miscellaneous	11,833	15,764
<b>Total Revenues</b>	<b>488,802</b>	<b>482,628</b>
<b>EXPENDITURES</b>		
Personnel services and related benefits	228,813	255,080
Materials and supplies	38,206	31,288
Operating services	48,708	47,664
Capital outlay	3,812	25,832
Travel and other charges	15,858	15,220
<b>Total Expenditures</b>	<b>341,407</b>	<b>375,084</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>147,395</b>	<b>107,544</b>
<b>OTHER SOURCES - PROCEEDS FROM SALE OF FIXED ASSETS</b>	<b>-</b>	<b>7,808</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>147,395</b>	<b>115,352</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>289,480</b>	<b>165,334</b>
<b>LESS AMOUNT TRANSFERRED TO POLICE JURY</b>	<b>-</b>	<b>(11,022)</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 304,541</b>	<b>\$ 289,480</b>

See Accompanying Notes

ACCOUNTING PAPER (CLERK OF COURT)  
 STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES -  
 BUDGET (GAAP BASIS) AND ACTUAL,  
 BY (GOVERNMENT), FUND TYPES - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 1998 AND 1997

Statement C

	1998			1997		
	Budget	Actual	Variance- Favorable	Budget	Actual	Variance- Favorable
<b>REVENUES</b>						
Fees and permits	\$ 2,580	\$ 2,499	\$ (81)	\$ 1,803	\$ 2,290	\$ 487
Court copy, fee, and charges	200,798	206,850	6,052	164,188	163,290	(898)
Fee for recording/legal documents	150,000	150,783	783	150,000	150,000	0
Fee for certified copies	41,000	57,272	16,272	12,200	50,000	37,800
Use of property and money - Impact Miscellaneous	21,000	27,000	6,000	20,000	21,100	1,100
	11,725	11,800	75	11,800	11,700	(100)
<b>Total Revenue</b>	<b>447,103</b>	<b>459,472</b>	<b>12,369</b>	<b>432,091</b>	<b>498,480</b>	<b>66,389</b>
<b>EXPENDITURES</b>						
Personal services and related benefits	200,000	200,000	0	200,000	200,000	0
Materials and supplies	40,000	39,570	430	21,000	21,265	(265)
Operating services	52,100	49,758	2,342	47,887	47,854	33
Capital outlay	8,000	8,842	842	20,000	20,800	(800)
Travel and other charges	12,000	10,858	1,142	10,115	10,320	(205)
<b>Total Expenditure</b>	<b>312,100</b>	<b>299,428</b>	<b>12,672</b>	<b>309,002</b>	<b>300,239</b>	<b>8,763</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>135,003</b>	<b>160,044</b>	<b>24,957</b>	<b>123,089</b>	<b>198,241</b>	<b>75,152</b>
<b>CHANGES IN FUND BALANCE FROM SALE OF FIXED ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,800</b>	<b>7,800</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>135,003</b>	<b>160,044</b>	<b>24,957</b>	<b>123,089</b>	<b>206,041</b>	<b>82,952</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>300,480</b>	<b>300,480</b>	<b>0</b>	<b>100,831</b>	<b>100,831</b>	<b>0</b>
<b>NET AMOUNT TRANSFERRED TO POLICE JURY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(11,800)</b>	<b>(11,800)</b>	<b>0</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 300,480</b>	<b>\$ 300,524</b>	<b>\$ 44</b>	<b>\$ 89,031</b>	<b>\$ 200,480</b>	<b>\$ 111,449</b>

See Accompanying Notes

Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 1998 and 1997

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. 34 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 criterion 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 financially 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, 1998 and 1997

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 13:281, 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.



Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 1998 and 1997

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 bases applied. The general fund is accounted for using a flow of current financial resources measurement focus. The agency funds are presented on a cost 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

Records fees, 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.

Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 1998 and 1997

The proposed budgets for the 1998 and 1997 fiscal years were made available for public inspection at the Clerk's office on May 15, 1997 and May 16, 1996, 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 12, 1997 and June 6, 1996, 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 three weeks of vacation leave each year depending on the length of service. Unused vacation leave may be carried forward until 10 days are accumulated. 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 610, 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, 1998 and 1997, employees of the clerk have accumulated and vested \$11,842 and \$9,881, 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 Nonrecurring only (overlaid) 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, 1998 and 1997

C. CASH AND CASH EQUIVALENTS

At June 30, 1998 and 1997, the Clerk of Court has cash and cash equivalents (book balances) totaling \$1,324,324 and \$800,989, respectively, as follows:

	<u>1998</u>	<u>1997</u>
petty cash	\$ 40	\$ 40
General Deposits	58,800	2,880
Savings Accounts	177,344	168,883
Certificates of Deposit	699,000	79,800
Interest Bearing Demand Accounts	<u>143,680</u>	<u>558,326</u>
Total	<u>\$ 1,324,324</u>	<u>\$ 800,989</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book 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 (book balances) at June 30, 1998 and 1997, are secured as follows:

	<u>1998</u>	<u>1997</u>
Bank balances	<u>\$ 1,208,348</u>	<u>\$ 788,248</u>
Federal deposit insurance	\$ 100,800	\$ 388,000
Pledged securities (unconsolidated)	<u>10,000</u>	<u>100,000</u>
Total	<u>\$ 1,208,348</u>	<u>\$ 788,248</u>

Even though the pledged securities are considered unconsolidated under the provisions of OASH Statement 3, Louisiana Revised Statute 30:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the Clerk that the fiscal agent has failed to pay deposited funds upon demand.

Assumption Parish Clerk of Court  
 Notes to the Financial Statements  
 As of and For the Years Ended June 30, 1998 and 1997

D. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the years ended June 30, 1998 and 1997, follows:

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1998
Equipment	\$ 200,341	\$ 20,812	\$ 20,128	\$ 200,045
Total	\$ 200,341	\$ 20,812	\$ 20,128	\$ 200,045
	Balance July 1, 1997	Additions	Deletions	Balance June 30, 1997
Equipment	\$ 205,225	\$ 9,812	\$ 7,288	\$ 208,369
Total	\$ 205,225	\$ 9,812	\$ 7,288	\$ 208,369

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 65 at the time of original employment are required to participate in the System. Employees who retire at or after age 65 with at least 15 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1 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 10 consecutive or jointed months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 65 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, 1998 and 1997

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 Brickstone Avenue, Suite 81, Baton Rouge, LA 70806, or by calling (884) 282-1182.

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 39.00 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 11:100, 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, 1998, 1997, and 1996, were \$18,464, \$17,560, \$17,310, 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, 1998 and 1997, the Clerk paid \$2,098 as its portion of retiree 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, 1998 and 1997

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

c. CHANGES IN ASSET FUND BALANCES

The following is a summary of changes in agency fund unsettled deposits for the years ended June 30, 1998 and 1997:

	Unsettled Deposits June 30, 1997	Additions	Deductions	Unsettled Deposits June 30, 1998
Advance deposits Registry of Court	\$ 311,185 168,658	\$ 283,311 3,122	\$ 218,769 3,153	\$ 375,727 168,629
Total	\$ 311,185	\$ 283,311	\$ 218,769	\$ 375,727

	Unsettled Deposits June 30, 1997	Additions	Deductions	Unsettled Deposits June 30, 1998
Advance deposits Registry of Court	\$ 375,727 168,629	\$ 328,578 983,854	\$ 378,971 688,283	\$ 417,334 414,203
Total	\$ 375,727	\$ 328,578	\$ 378,971	\$ 417,334

H. CHANGES IN CAPITAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions during the years ended June 30, 1997 and 1998:

	Composited Amounts
Long-term obligations payable July 1, 1996	\$ 1,000
Additions	918
Deductions	-0-
Long-term obligations payable June 30, 1997	1,918
Additions	1,963
Deductions	-0-
Long-term obligations payable June 30, 1998	\$ 3,881

Assumption Parish Clerk of Court  
Notes to the Financial Statements  
As of and For the Years Ended June 30, 1998 and 1997

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. Excesses June 30, 1998, was the last year of the Clerk's four-year term of office. The clerk was required to pay to the Police Jury \$11,938, which is the amount by which the General Fund fund balance exceeded one half of the revenues for the year ended June 30, 1998.

K. YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The only electronic data processing equipment used by the Assumption Parish Clerk of Court is the software used to account for the Advance Deposit Agency fund. The Clerk has received written confirmation from the software and hardware vendor that the system is already year 2000 compliant through normal updates and upgrades.

**DEAN AND DEAN**

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CERTIFIED PUBLIC ACCOUNTANTS

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

**Independent Auditors' Report on Additional Information**

December 3, 1988

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 schedule 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, CPAs



Assumption Parish Clerk of Court  
Supplemental Information Schedule  
Fiduciary Funds - Agency Funds  
As of and For the Years Ended June 30, 1986 and 1987

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:642, 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 13:476, 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.

KESSELEIGH PALM BEACH COUNTY CLERK OF COURT  
 FIDUCIARY / LAWYER - ASBHCN FUND  
 COMBINED BALANCE SHEET  
 JUNE 30, 1998 AND 1997

	Advances Received Fund		Registry of Court Fund		Total	
	1998	1997	1998	1997	1998	1997
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 419,405	\$ 339,796	\$ 434,383	\$ 788,629	\$ 853,828	\$ 1,127,425
Total Assets	\$ 419,405	\$ 339,796	\$ 434,383	\$ 788,629	\$ 853,828	\$ 1,127,425
<b>LIABILITIES</b>						
Unsettled Accounts	\$ 411,204	\$ 376,137	\$ 434,383	\$ 788,629	\$ 853,828	\$ 1,144,266
Due to General Fund	2,000	3,000			3,000	3,000
Total Liabilities	\$ 413,204	\$ 379,137	\$ 434,383	\$ 788,629	\$ 856,828	\$ 1,147,266

UNBUDGETED PARISH CLERK OF COURT  
 POLICEMAN FUND TYPE - ASSESSY FUND  
 SO BUDGET OF CHANGES IN UNBUDGETED DEPOSITS  
 FOR THE YEARS ENDED JUNE 30, 1998 AND 1997

	Advance Deposit Fund		Parishy of Court Fund		Total	
	1998	1997	1998	1997	1998	1997
<b>UNBUDGETED DEPOSITS</b> (BY DEPARTMENTAL YEAR)	\$ 275,707	\$ 251,180	\$ 708,828	\$ 708,828	\$ 984,535	\$ 959,998
<b>ADDITIONS:</b>						
Rolls and corrections	320,578	302,271			320,578	302,271
Judgments			958,780	\$	958,780	\$
Interest			3,128	3,128	3,128	3,128
<b>Total Additions</b>	<u>320,578</u>	<u>305,371</u>	<u>961,908</u>	<u>3,128</u>	<u>965,036</u>	<u>305,399</u>
	596,285	556,551	1,670,736	71,756	1,826,748	765,398
<b>DEDUCTIONS:</b>						
Clerk's comp	150,004	152,044			150,004	152,044
Supplies and supplies	24,578	23,000	890,200	8,124	780,000	77,000
Travel's fees	51,755	84,000			51,755	84,000
Other	41,000	38,000			41,000	38,000
<b>Total Deductions</b>	<u>267,337</u>	<u>297,044</u>	<u>890,200</u>	<u>8,124</u>	<u>871,330</u>	<u>271,044</u>
<b>UNBUDGETED DEPOSITS</b> (BY DEPT. YEAR)	\$ 411,308	\$ 306,127	\$ 424,300	\$ 168,008	\$ 581,607	\$ 490,354

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

**DEAN AND DEAN**

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CERTIFIED PUBLIC ACCOUNTANTS

Donald E. Dean, CPA  
David P. Dean, CPA

**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**

December 3, 1998

Honorable Lawrence E. Bergeron  
Assumption Parish Clerk of Court  
Bogalouville, Louisiana

We have audited the accompanying financial statements of the Assumption Parish Clerk of Court as of June 30, 1998 and 1997, and for the years then ended and have issued our report thereon dated December 3, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Clerk's compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Assumption Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

Honorable Lawrence H. Bergeron  
December 3, 1999

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 accounts 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 for the CIO&A, management, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



Dean and Dean, CPA