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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Honorable Lena R. Torres
St. Bernard Parish Clerk of Court
Chalmette, Louisiana

We have audited the general purpose financial statements of the St. Bernard Parish Clerk of Court (Clerk's Office) for the year ended June 30, 1997, and have issued our report thereon dated September 18, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations and contracts, applicable to the Clerk's Office, is the responsibility of management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Clerk's Office compliance with certain provisions of laws, regulations and contracts. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of management and the legislative auditor. This restriction is not intended to limit the distribution of this report as may be required by public law.

Gregory D. Walker
Certified Public Accountant

September 18, 1997

ST. BERNARD PARISH CLERK OF COURT
CHARLOTTE, LOUISIANA

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS
YEAR ENDED JUNE 30, 2021

Honorable Lana R. Terra
St. Bernard Parish Clerk of Court
Page Two

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reflect to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the legislative auditor. This restriction is not intended to limit the distribution of this report, as may be required by public law.


James M. Williams
Certified Public Accountant
September 18, 1997

Bohn, Freilauer, Suggs & Co., L.L.P.
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT
OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT ACCOUNTING STANDARDS**

Honorable Lena B. Torres
St. Bernard Parish Clerk of Court
Chalmette, Louisiana

We have audited the general purpose financial statements of the St. Bernard Parish Clerk of Court (Clerk's Office) for the year ended June 30, 1997, and have issued our report thereon dated September 18, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Clerk's Office is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, objectives and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Clerk's Office, for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk, in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

ST. BERNARD PARISH CLERK OF COURT
CHALMERS, LOUISIANA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT
OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT ACCOUNTING STANDARDS

YEAR ENDED JUNE 30, 1997

**ST. BERNARD PARISH CLERK OF COURT
CHALMETTE, LOUISIANA
FINANCIAL FUNDS - AGENCY FUNDS**

STATEMENTS OF CHANGES IN UNSETTLED DEPOSITS

YEAR ENDER JUNE 30, 1997

	Advance Deposit Fund	Registry of Court Fund	Total
UNSETTLED DEPOSITS, BEGINNING OF YEAR	\$ 504,868	\$1,308,321	\$1,813,187
ADDITIONS:			
Deposits:			
Suits and assessments	1,255,127	-	1,255,127
Judgments	-	490,421	490,421
Interest earnings on investments	-	38,429	38,429
TOTAL ADDITIONS	1,255,127	528,850	1,783,977
SUBTOTAL	2,159,995	1,837,171	3,997,166
REDUCTIONS:			
Clerk's costs (transferred to General Fund)	652,586	-	652,586
Settlements to litigants	123,293	592,987	716,280
Attorney, curator, and notary fees	87,301	-	87,301
Sheriff's fees	189,542	-	189,542
Judges' supplemental compensation fund	37,665	-	37,665
Judicial Clerk's fund	68,375	-	68,375
Parish Council	42,699	-	42,699
Other reductions	-	517	517
TOTAL REDUCTIONS	1,181,516	593,484	1,775,000
UNSETTLED DEPOSITS, END OF YEAR	\$ 978,479	\$1,243,687	\$2,222,166

**ST. BERNARD PARISH CLERK OF COURT
CHALMERS, LOUISIANA
FIDUCIARY FUNDS - AGENCY FUNDS**

COMBINING BALANCE SHEETS

JUNE 30, 1997

	Advance Deposit Fund	Registry of Court Fund	Total
ASSETS			
Cash and cash equivalents	\$278,488	\$1,211,783	\$1,490,271
LIABILITIES			
Unrecorded deposits	\$278,488	\$1,211,783	\$1,490,271

**ST. BERNARD PARISH CLERK OF COURT
CHALMESTE, LOUISIANA
FIDUCIARY FUNDS, AGENCY FUNDS**

SUPPLEMENTAL INFORMATION SCHEDULES

YEAR ENDED JUNE 30, 1997

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 FUNDS

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.

ST. BERNARD PARISH CLERK OF COURT
CHALMETTE, LOUISIANA

ADDITIONAL INFORMATION

YEAR ENDED JUNE 30, 1997

**ST. BERNARD PARISH CLERK OF COURT
CHALMETTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDER JUNE 30, 1997
(Continued)

H. EXCESS FUND BALANCE

Louisiana Revised Statute 13:193 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 balance that exceeds one-half of the revenues of the last year of the clerk's term of office. At June 30, 1997, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of the office, and no determination of the amount that will be due, if any, can be made at this time.

I. LITIGATION AND CLAIMS

There were no litigation or claims outstanding at June 30, 1997, in which the clerk of court's office was involved.

J. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH COUNCIL

Certain operating expenditures of the clerk's office are paid by the parish council and are not included in the accompanying financial statements. These expenditures are summarized as follows:

Operating services less court attendance	\$40,250
Capital outlay	1,200
TOTAL	\$41,450

**ST. BERNARD PARISH CLERK OF COURT
CHALMETTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1997

(Continued)

F. OTHER POST-EMPLOYMENT BENEFITS - Continued

The cost of providing these benefits for the 10 retired participants for the year ended June 30, 1997 is as follows:

Retirees' contributions	\$12,682
Clerk of Court's contributions	12,682
Total contributions	\$25,364

G. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unencumbered deposits follows:

	Unencumbered Deposits Beginning of Year	Additions	Exhaustions	Unencumbered Deposits End of Year
Agency funds:				
Advance deposit	\$ 984,848	\$1,215,127	\$1,181,525	\$ 1,018,450
Registry of court	1,185,321	518,890	992,504	1,711,707
TOTAL	\$2,170,169	\$1,734,017	\$1,774,029	\$2,130,157

Advance Deposit Fund

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:433, 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 13:473, 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.

(Continued)

**ST. BERNARD PARISH CLERK OF COURT
CHARLOTTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1997

(Continued)

E. PENSION PLAN - Continued

Louisiana Clerk of Court and Relief Fund - Continued

Net assets, fair value	\$112,186,664
Pension benefit obligation	179,287,859
Unfunded pension benefit obligation	\$67,099,385

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and other-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PBRS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's comprehensive annual financial report. That report may be obtained by writing to the Louisiana Clerk of Court Retirement and Relief Fund, 11748 Irishbone Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

The St. Bernard Parish Clerk of Court does not guarantee the benefits granted by the System.

F. OTHER POST-EMPLOYMENT BENEFITS

The St. Bernard Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's portion of the premium) as an expenditure when the monthly premiums are due. The cost of such premiums (borne by the clerk of court for both active and retired participants) amounted to \$147,407 for 1997. These benefits are provided in accordance with the provisions of the Louisiana Clerk of Court Retirement and Relief System in which the St. Bernard Parish Clerk of Court's office participates as described in note B.

(Continued)

**ST. BERNARD PARISH CLERK OF COURT
CHALMETTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1997

(Continued)

E. PENSION PLAN - Continued

The following provides certain disclosures for the clerk and the retirement system that are required by GASB Codification Section P20.128:

	Year Ended June 30, 1997	
St. Bernard Parish Clerk of Court		
Total current-year payroll		\$723,443
Total current-year covered payroll - employer		\$636,177
Total current-year covered payroll - employees (excluding DBOF wages)		\$899,062
Actuarially required contribution: Dollar amount		\$ 31,422
Percent of total actuarially required contribution of all participating employers and employees		____.87%
	<u>Required by Statute</u>	<u>Actual Contribution</u>
Contributions:		
Employees	8.25%	\$ 49,421
Employer	11.80%	74,778
TOTAL	20.05%	\$124,200

The required and actual employer contribution rates were 11.80% and 20.05% for June 30, 1996 and 1995, respectively.

**ST. BERNARD PARISH CLERK OF COURT
CHALMETTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDING JUNE 30, 1997

(Continued)

D. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, July 1, 1996	\$153,698
Additions - purchased by:	
General fund	79,271
Parish council	16,588
Balance, June 30, 1997	\$249,557

E. PENSION PLAN

Substantially all employees of the St. Bernard Parish Clerk of Court are members of the Louisiana Clerk of Court Retirement and Relief Fund (System), a multiple-employer (non-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees earning at least \$500 per month who are under the age of 58 at the time of original employment are required to participate in the System.

Employees who retire at or after age 55 with at least 11 years of credited service are entitled to an annual retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joint 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 full benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of such parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:183, the employer's 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.

(Continued)

ST. BERNARD PARISH CLERK OF COURT
CHALMETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1997

(Continued)

B. CASH AND CASH EQUIVALENTS

At June 30, 1997, the clerk of court has cash and cash equivalents (book balances) totaling \$2,187,130 as follows:

Checking accounts	\$ 819,006
Time deposits	670,000
Savings passbooks	1,298,114
TOTAL	\$2,787,120

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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the clerk has \$2,841,808 in deposits (collateral bank balances). These deposits are secured from risk by \$199,319 of federal deposit insurance and \$2,400,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 7).

Even though the pledged securities are not considered collateral under the provisions of GASB Statement 3 (Category 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.

C. RECEIVABLES

The receivables of \$14,811 at June 30, 1997, are as follows:

	Governmental
	Fund -
	General Fund
Regular	\$11,464
Court Attendance	1,340
Criminal Court Costs	2,007
	\$14,811

(Continued)

**ST. BERNARD PARISH CLERK OF COURT
CHARLOTTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1997

(Continued)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

General fixed assets and long-term obligations - Fixed assets are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets are provided by the parish police jury and are recorded within the general fixed assets account group. All purchased fixed assets are valued at historical cost. Fixed assets provided by the parish police jury (54 percent of total fixed assets) are valued at their estimated fair value on the date received. No depreciation has been provided on general fixed assets.

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

Compensated absences - Employees of the clerk of court's office earn two weeks vacation leave and up to four weeks sick leave each year. The leave time accrues on a calendar year basis and must be used in the calendar year earned and is not payable upon separation from service. The accrued accumulated leave which had been unused by employees at June 30, 1997 has been included in the long-term liability account group in the accompanying financial statements.

Fund equity - Reserves represent those portions of fund equity not appropriate for expenditures or are legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

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

Use of estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires 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 and expenses during the reporting period. Actual results could differ from these estimates.

**ST. BERNARD PARISH CLERK OF COURT
CHALMERSVILLE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1997
(Continued)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of accounting - Continued

Revenues

Recordings, cancellations, court attendance, criminal cost, etc., are recorded in the year in which they are earned. Interest income on investments is recorded when the investments have matured and the income is available. Substantially all other revenues are recorded when realized.

Expenditures

Expenditures are generally recorded under the modified accrual basis of accounting when the related fixed liability is incurred.

Budget practices - The proposed budget for the 1997 fiscal year was made available for public inspection at the clerk's office on June 4, 1996. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 6 days prior to the public hearing. The budget hearing was held at the clerk's office on June 5, 1996. The budget is legally adopted and amended, as necessary, by the clerk. The budget for the 1997 fiscal year was amended, adopted and published in the official journal on March 28, 1997. All appropriations lapse at year end.

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

Cash and cash equivalents - Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and sweep investments with original maturities of 90 days or less. Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Uncollectible accounts receivable - The clerk of court uses the allowance method to account for uncollectible accounts receivable. The allowance for uncollectible accounts is based on prior years experience and management's analysis of possible bad debts. Bad debt reserves are charged against the allowance account as realized. The clerk of court considers all amounts receivable at June 30, 1997 to be fully collectible. Accordingly, no allowance for uncollectible accounts is required.

**ST. BERNARD PARISH CLERK OF COURT
CHALMETTE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1997

(Continued)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Reporting entity - Continued

Because the parish council pays certain operating expenditures of the clerk's office as required by Louisiana law, the clerk of court was determined to be a component unit of the St. Bernard 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 government units that comprise the financial reporting entity.

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

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

Funds of the clerk of court are classified into two categories: governmental (General Fund) and fiduciary (Agency Funds). These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 17:781, is the principal fund of the clerk of court and accounts for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Agency Funds

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

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 governmental funds are accounted for using a flow of current financial resources measurement basis. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practice in recording revenues and expenditures:

(Continued)

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

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1997

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting entity - As the governing authority of the parish, for reporting purposes, the St. Bernard Parish Council is the financial reporting entity for St. Bernard Parish. The financial reporting entity consists of (i) the primary government (council), (ii) organizations for which the primary government is financially accountable, and (iii) 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 St. Bernard Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the council.
2. Organizations for which the council does not appoint a voting majority but are financially dependent on the council.
3. 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.

**ST. BERNARD PARISH CLERK OF COURT
CHALMETTE, LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Licenses and permits	\$ 1,500	\$ 3,663	\$ 2,163
Fees, charges, and commissions for services:			
Court costs, fees, and charges	641,200	683,979	42,779
Fees for recording legal documents	457,000	480,879	23,879
Fees for copies of documents	15,000	14,153	(847)
Miscellaneous	5,600	6,870	1,270
Use of money and property - interest earnings	42,000	42,868	868
TOTAL REVENUES	1,162,300	1,258,212	95,912
EXPENDITURES:			
General government:			
Personnel services and related benefits	998,100	955,038	(43,062)
Operating services	179,750	147,895	(31,855)
Travel and other charges	8,050	3,745	(4,305)
Capital outlay	40,000	38,291	(1,709)
Intergovernmental	9,000	8,266	(734)
TOTAL EXPENDITURES	1,134,900	1,158,035	(22,127)
EXCESS OF REVENUES OVER EXPENDITURES	27,400	100,177	72,777
FUND BALANCE AT BEGINNING OF YEAR	478,908	478,908	—
FUND BALANCE AT END OF YEAR	\$ 506,308	\$ 579,085	\$ 72,777

See notes to financial statements.

**ST. BERNARD PARISH CLERK OF COURT
CHALMETTE, LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

YEAR ENDED JUNE 30, 1997

REVENUES	
Licenses and permits	\$ 8,662
Fees, charges, and commissions for services:	
Court costs, fees, and charges	681,376
Fees for recording legal documents	480,879
Fees for copies of documents	14,150
Miscellaneous	6,871
Use of money and property - interest earnings	41,858
TOTAL REVENUES	1,256,218
EXPENDITURES	
General government:	
Personnel services and related benefits	955,816
Operating services	141,615
Travel and other charges	7,745
Capital outlay	36,291
Intergovernmental	8,245
TOTAL EXPENDITURES	1,156,822
EXCESS OF REVENUES OVER EXPENDITURES	99,397
FUND BALANCE AT BEGINNING OF YEAR	478,908
FUND BALANCE AT END OF YEAR	\$ 578,305

See notes to financial statements.

ST. BERNARD PARISH CLERK OF COURT
 ORLA METTE, LOUISIANA
 ALL FUNDS, RECEIPTS AND ACCOUNT GROUPS

COMBINED BALANCE SHEET

AS OF 06/30/2017

	ASSETS		Fiduciary Funds -		Account Groups -		Total (Miscellaneous - Other)
	Governmental Fund - General Fund		Funds - Agency Fund		General Fund Amount	Long-term Liability	
ASSETS:							
Cash and cash equivalents	\$176,913	\$1,218,129			\$ -	\$ -	\$2,195,156
Receivables	14,943	-			-	-	14,943
Prepaid expenses	176	-			-	-	176
Land, buildings, and equipment	-	-			306,215	-	306,215
Amounts to be provided for long-term liability	-	-			-	12,187	12,187
TOTAL ASSETS	\$202,032	\$2,218,128			\$306,215	\$12,187	\$2,548,612

LIABILITIES AND FUND EQUITY

LIABILITIES:							
Accounts payable	\$ 12,903	\$ -			\$ -	\$ -	\$ 12,903
Unsettled deposits	-	2,218,128			-	-	2,218,128
Accrued unencumbered compensated absences	-	-			-	12,187	12,187
TOTAL LIABILITIES	\$12,903	\$2,218,128			\$ -	\$12,187	\$2,550,243

FUND EQUITY:

Investment in general fund assets					306,215	-	306,215
Fund balance - reserved - undesignated	279,085	-			-	-	279,085
TOTAL FUND EQUITY	\$279,085	\$2,218,128			\$306,215	\$ -	\$2,548,612

See notes to financial statements.

Davis, Frohman, Suggins & Co., L.L.P.
Certified Public Accountants and Consultants

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INDEPENDENT AUDITORS' REPORT

Honorable Lora R. Torres
St. Bernard Parish Clerk of Court
Chalmette, Louisiana

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

We conducted our audit in accordance with generally accepted auditing standards and Government Accounting Standards, issued by the Comptroller General of the United States. 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying fiduciary funds - agency funds supplemental information schedules, combining balance sheets and the statements of changes in asseted deposits contained on pages 17, 18 and 19 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the St. Bernard Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Certified Public Accountants
September 18, 1997

**ST. BERNARD PARISH CLERK OF COURT
CHALMETTE, LOUISIANA**

JUNE 30, 1997

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ST. BERNARD PARISH CLERK OF COURT
CHALMERS, LOUISIANA

REPORT ON AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1967

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

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Witness Date _____

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