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Release Date: 11/27/62

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INDEPENDENT AUDITOR'S REPORT

November 25, 1996

To the Honorable Harold L. Montegut, Jr.
St. John the Baptist Parish Clerk of Court
Edgard, Louisiana

I have audited the accompanying financial statements of the St. John the Baptist Clerk of Court, a component unit of the St. John the Baptist Parish Council, as of and for the year ended June 30, 1996 as listed in the table of contents. These financial statements are the responsibility of the management of the St. John the Baptist Parish Clerk of Court. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the St. John the Baptist Parish Clerk of Court as of June 30, 1996, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The combining financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of St. John the Baptist Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



Felix K. Broughton, CPA

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1988

	Governmental Fund Types General	Proprietary Fund Types Agency	Annual Amounts		Total (Memberships Only)
			General fund assets	General long term debt	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents (Note 2)	\$ 52,083	\$ 838,825			\$ 890,718
Receivable	12,973				12,973
Receivable due from other governments (Note 4)	18,087				18,087
Due from other funds (Note 6)	51,133				51,133
Accrued interest receivable		12,087			12,087
Assets under capital leases (Notes 8 and 9)			\$ 128,755		128,755
Furniture and Equipment (Note 4)			104,888		104,888
Int. Fixed Assets			3,976		3,976
Other debits:					-
Amount to be provided for retirement of General Long-Term Obligations (Note 11)				\$ 58,831	58,831
Total assets and other debits	\$ 133,261	\$ 848,122	\$ 295,588	\$ 58,831	\$ 1,335,872
Liabilities, Equity and Other Credits					
Liabilities:					
Accounts payable	\$ 10,282				\$ 10,282
Payroll taxes payable	100				100
Due to other funds (Note 5)		\$ 51,133			51,133
Unsettled deposits		198,889			198,889
Capital leases payable (Note 9)				\$ 42,473	42,473
Compensated Absences Payable (Note 6)				18,366	18,366
Total liabilities	10,382	648,122		58,831	\$ 947,335
Equity and other credits:					
Investment in general fund assets			295,588		295,588
Fund balances:					
Unreserved-Unassigned (Note 10)	122,999				122,999
Total equity and other credits	122,999		295,588		418,537
Total equity, liabilities and other credits	\$ 133,261	\$ 848,122	\$ 295,588	\$ 58,831	\$ 1,335,872

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
 Bogalusa, Louisiana

Exhibit B

Statement of Revenues, Expenditures, and Changes in
 Fund Balance - Budget (GAAP Basis) and Actual -
 General Fund

For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Adverse)
Revenues:			
Receiving	\$ 145,247	\$ 164,524	\$ 19,277
Cancellations	7,587	8,425	1,838
Mortgage certificates	25,070	25,250	220
Certified copies	58,214	58,213	(9)
Marriage licenses	3,535	3,509	(26)
Court attendance	13,419	26,819	13,400
Criminal costs	66,442	79,709	13,267
Advance deposit fees	586,822	580,845	(5,977)
Interest earnings	18,888	23,814	4,926
Other revenues	29,820	29,838	(18)
Total revenues	172,882	783,804	22,852
Expenditures:			
Current:			
Salaries - Clerk of Court	46,740	46,740	-
Deputy clerks	295,020	295,180	280
Others	18,574	17,280	1,294
Clerk's expense allowance	8,774	8,774	-
Payroll taxes	3,180	2,643	647
Retirement	21,000	21,281	(281)
Employee insurance	68,028	68,180	(1,512)
Accounting	28,800	28,800	-
Accountable expense	1,455	1,551	797
Books/supplemental	18,870	18,830	280
Post and publications	2,245	1,872	373
Office supplies	30,350	32,342	(1,992)
Equipment maintenance	48,842	48,852	6,000
Other insurance	2,418	9,908	(7,490)
Recordkeeping expense	19,352	25,738	(6,377)
Telephone	12,298	11,314	984
UCM recording	7,821	6,494	827
Other expenditures	228	268	(118)
Total current	748,950	757,035	-7,885

(Continued)

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (GAAP Basis) and Actual -
General Fund

	Budget	Actual	Variance Favorable (Unfavorable)
Capital outlay	1,700	1,700	-
Debt service:			
Principal retirement	15,000	21,250	(\$6,250)
Interest	6,000	5,523	\$477
Total debt service	<u>21,000</u>	<u>26,773</u>	<u>(\$5,773)</u>
Total expenditures	<u>732,652</u>	<u>765,419</u>	<u>(\$32,767)</u>
Excess of revenue over expenditures	\$ -	\$ 10,085	10,085
Other financing sources/(uses):			
Proceeds from capital lease	-	-	-
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	-	10,085	10,085
Fund balance at beginning of year	112,900	112,900	-
Fund balance at end of year	<u>\$ 112,900</u>	<u>\$ 122,985</u>	<u>\$ 10,085</u>

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
Bogard, Louisiana

Notes to Financial Statements
June 30, 1986

Note 1 - Summary of Significant Accounting Policies

(a) Reporting Entity

The St. John the Baptist Parish Clerk of Court (the clerk of court) was created by Article V, Section 28 of the Louisiana Constitution of 1874. 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 term.

As the governing authority of the parish, for reporting purposes, the St. John the Baptist Parish Council is the financial reporting entity for St. John the Baptist Parish. The financial reporting entity consists of (a) the primary government (council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their work with 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. John the Baptist 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 fiscally dependent on the council.

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
Edgard, Louisiana

Notes to Financial Statements
June 30, 1996

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.

Because the clerk of court is financially dependent on the council, the clerk of court was determined to be a component unit of the St. John the Baptist Council, the financial reporting entity. The accompanying financial statements present information only the funds maintained by the clerk of court and do not present information on the council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

(b) **Basis of Presentation**

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

(c) **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:

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
Bogard, Louisiana

Notes to Financial Statements
June 30, 1990

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, 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.

(c) **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 governmental fund is accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the modified accrual basis of accounting. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

Recordings, cancellations, mortgage certificates, fees, certified copies, court attendance, suits and successions, and criminal costs are recorded in the year in which they are earned.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt (capitalized leases), which is recognized when due.

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
Edgard, Louisiana

Notes to Financial Statements
June 30, 1998

(c) Budget Provisions

The proposed budget for the 1998 fiscal year was made available for public inspection at the clerk's office on June 15, 1998. The proposed budget, prepared on the GAAP basis of accounting, was published in the official journal 14 days before the public hearing. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year end.

(d) Encumbrances

Encumbrance accounting is not employed by the Clerk of Court.

(e) Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits, and those 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 registered under Louisiana law and national banks having their principal offices in Louisiana. Under state law, the clerk of court may invest in United States bonds, treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

(f) Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized in the general fixed assets account group. General fixed assets provided by the council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

(g) Compensated Absences

The cost of vacation and sick leave 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 debt account group.

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
Edgard, Louisiana

Notes to Financial Statements
June 30, 1996

(1) Long-term debt

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

(2) Fund Equity

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Designated Fund Balance

Designated fund balances represent tentative plans for future use of financial resources.

(3) Total columns on statements

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

Note 2 - Bad Debt

Uncollectible accounts are not material and are written off at the time they are determined to be uncollectible.

Note 3 - Cash, Cash Equivalents, and Investments

At June 30, 1996 the clerk of court had cash, cash equivalents and investments (book balances) totaling \$ 890, 718 as follows:

Money market and bank accounts	\$ 343,737
Time Deposits	\$ 546,981
Total	<u>\$ 890,718</u>

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
Edgard, Louisiana

Notes to Financial Statements
June 30, 1996

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 these 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, 1996, the clerk had \$ 890,718 in deposits. These deposits were secured from risk by \$ 100,000 of federal deposit insurance and \$ 1,048,861 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised 19:1228 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.

Note 4 - Receivable from Other Governments

The receivable from other governments of \$ 16,562 is as follows:

	General Fund
Receivable:	
Local revenues - St. John Council	\$ 3,568
Local revenues - St. John District Attorney	\$ 400
Local revenues - St. John Sheriff	\$12,594
Total	<u>\$ 16,562</u>

Note 5 - Interfund Receivables and Payables

Individual fund interfund receivable and payable balances at June 30, 1996, were as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Agency Fund - Advance Deposit Fund	\$ 51,131

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
 Edgard, Louisiana

Notes to Financial Statements
 June 30, 1996

Note 6 - Changes in General Fixed Assets

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

	Balance July 1, 1995	Additions	Deletions Changes ¹	Balance June 30, 1996
	-----	-----	-----	-----
Assets under capital lease	\$ 126,755	\$ 0	\$ 0	\$ 126,755
Equipment	\$ 167,111	\$ 1,782	\$ 0	\$ 168,893
	-----	-----	-----	-----
Total	\$ 293,866	\$ 1,782	\$ 0	\$ 295,648
	-----	-----	-----	-----

Note 7 - Pension Plan

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

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service, are entitled to a retirement benefit, payable monthly for life. This benefit is 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.

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
 Edgard, Louisiana

Notes to Financial Statements
 June 30, 1998

Contributions to the System include one-fourth of two per cent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, 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.

The following provides certain disclosures for the clerk of court and the retirement system that are required by GASB Codification Section p00.129.

Year Ended June 30, 1998

St. John the Baptist Parish Clerk of Court

Total current-year payroll	\$ 450,210
Total current-year covered payroll	\$ 451,840

	Required by Statute		Actual		Actuarially Required	
	%	Amount	%	Amount	%	Amount
Contributions:						
Employees	8.25%	\$ 31,081	8.25%	\$ 31,080	8.25%	\$ 31,080
Employer	11.50%	\$ 51,963	11.50%	\$ 51,963	11.50%	\$ 51,963
Total	19.75%	\$ 83,043	19.75%	\$ 83,043	19.75%	\$ 83,043

Per Cent of employer's actuarially required contribution to all participating employers 18 %

Year Ended June 30, 1998

Retirement System

Net assets	\$ 106,104,031
Pension benefit obligation	\$ (179,274,050)
Unfunded pension benefit obligation	<u>\$ (73,169,019)</u>

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
Edgard, Louisiana

Notes to Financial Statements
June 30, 1998

The pension benefit obligation is presented as of June 30, 1998. The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate 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 PERA and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1998 comprehensive annual financial report. The St. John the Baptist Parish Clerk of Court does not guarantee the benefits granted by the System.

Note 8 - Compensated Absence

At June 30, 1998, employees of the clerk of court have accumulated and vested \$16,158 of employee leave benefits, computed in accordance with GASB Codification Section C60. Of this amount, \$0 is recorded as an obligation of the General Fund and \$16,158 is recorded within the General Long-term Obligations Account Group.

Note 9 - Leases

The clerk of court is the lessee of equipment under various lease agreements expiring through 1999. One of the leases provides for escalation of payments upon default. One of the leases provides for automatic renewal. Total rents paid under operating leases during the year ended June 30, 1998 were \$ 49,852 including the rent and maintenance of computer equipment. A small amount of this computer equipment is delivered to the District Attorney's office on a month-to-month lease for \$ 120 per month. The assets and liabilities under the capital leases are recorded at the present value of minimum lease payments. The gross amount of equipment recorded under capital leases is \$ 126,755.

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
 Edgard, Louisiana

Notes to Financial Statements
 June 30, 1996

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of June 30, 1995:

June 30	Equipment
1997	\$ 15,447
1998	\$ 17,029
1999	\$ 4,686

Total minimum lease payments	47,206
Less - amount representing executory costs	\$ 0
Net minimum lease payments	\$ 47,206
Less - amount representing interest	\$ 4,733

Present value of net minimum lease payments	\$ 42,473

Note 10 - Changes in Agency Fund Balances

A summary of changes in agency fund unencumbered deposits follows:

	Unencumbered Deposits July 1, 1995	Additions	Reductions	Unencumbered Deposits June 30, 1996
Agency funds:				
Advance Deposit	\$ 438,487	\$ 665,776	\$ 988,312	\$ 605,865
Registry of Court	145,182	132,967	186,945	191,124
	-----	-----	-----	-----
Total	\$ 583,589	\$ 818,713	\$ 705,257	\$ 796,989
	-----	-----	-----	-----

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
 Edgard, Louisiana

Notes to Financial Statements
 June 30, 1996

Note 11 - Changes in General Long-term Obligations

The following is a summary of the long-term obligation transactions during the year:

	Compensated Absences	Capital Leases	Total
	-----	-----	-----
Long term obligation payable July 1, 1996	\$16,414	\$63,831	\$ 80,245
Additions			
Reductions	(96)	(21,338)	(21,434)
	-----	-----	-----
Long term obligation payable at June 30, 1996	\$16,318	\$42,473	\$ 58,831
	-----	-----	-----
Compensated absences, non interest			\$ 16,318
Obligations under capital leases, for purchase of various equipment, payable in monthly installments ranging from \$ 485 to \$ 608 bearing interest of 8 3/4 - 12% per annum, maturities ranging from April 1997 to February 1999, secured with related equipment			42,473

			\$ 58,831

Note 12 - 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's balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 1996, there was no amount due the parish treasurer as the General Fund's fund balance at June 30, 1996, did not exceed one-half of the revenues of the General Fund for the last year of the clerk's four-year term of office.

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
Bogard, Louisiana

Notes to Financial Statements
June 30, 1996

Note 11 - Expenditures of the Clerk of Court not included in the Financial Statements

Certain operating expenditures of the clerk's office are paid by the council and are not included in the accompanying financial statements. The clerk's office is located in the St. John the Baptist Parish Courthouse and the upkeep and maintenance of the courthouse is paid by the St. John the Baptist Parish Council. The Parish also pays some costs associated with the maintenance of records.

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
Bogert, Louisiana

Fiduciary Funds - Agency Funds

Containing Balance Sheet
03-Jan-90

	Advance Deposit Fund	Registry of Court Fund	Total
Assets			
Cash and cash equivalents	\$649,198	\$ 158,835	\$ 808,033
Accrued interest receivable	7,808	2,069	9,877
	-----	-----	-----
Total assets	\$656,998	\$ 160,904	\$ 817,902
	-----	-----	-----
Liabilities			
Due to other funds	\$ 51,133		\$ 51,133
Due to taxing bodies and others	805,865	181,124	986,989
	-----	-----	-----
Total liabilities	\$ 856,998	\$ 181,124	\$ 1,038,122
	-----	-----	-----

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
Bogard, Louisiana

Fiduciary Funds - Agency Funds

Statement of Changes in Unsettled Balances
For the Year Ended June 30, 1999

	Advance Deposit Fund	Registry of Court Fund	Total
Unsettled deposits at the beginning of year	\$535,407	\$145,182	\$680,589
Additional:			
Civil Court Deposits	585,853	142,589	728,442
Other income	537	13,289	13,826
Total additions	641,390	155,878	797,268
Reductions:			
Clerk's costs	580,028		580,028
Settlements to litigants	84,823	108,945	193,768
Sheriff's costs - total	35,103		35,103
Sheriff's costs - other	10,457		10,457
Juries	6,874		6,874
Jury commissioners	1,368		1,368
Parish counsel	14,502		14,502
Judges expense fund	22,500		22,500
Judges compensation fund	23,200		23,200
Other reductions	12,003		12,003
Total reductions	686,312	108,945	795,257
Unsettled deposits at end of year	\$535,407	\$107,124	\$642,531

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

To the Honorable Harold L. Montegut, Jr.
St. John the Baptist Parish Clerk of Court
Edgard, Louisiana

I have audited the component unit financial statements of the St. John the Baptist Parish Clerk of Court, a component unit of the St. John the Baptist Parish Council, as of and for the years ended June 30, 1996, and have issued my report thereon dated November 25, 1996.

I have conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with the laws, regulations, contracts, and grants applicable to the Clerk of Court is the responsibility of the clerk's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the clerk's compliance with certain provisions of laws, regulations, contracts, or grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the financial statements. The results of my tests of compliance found no material instance of noncompliance.

This report is intended for the information and use of the St. John the Baptist Parish Clerk of Court and management of his office. However, this report is a public record and its distribution is not limited.

Felix K. Baughman
November 25, 1996

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED
ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Harold L. Monaghan, Jr.
St. John the Baptist Parish Clerk of Court
Edgard, Louisiana

I have audited the component unit financial statements of the St. John the Baptist Parish Clerk of Court, a component unit of the St. John the Baptist Parish Council, as of and for the years ended June 30, 1996, and have issued my report thereon dated November 25, 1996.

I have conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of St. John the Baptist Parish Clerk of Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates 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 my audit of the financial statements of St. John the Baptist Parish Clerk of Court, for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories: