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Reference Date March 10 1968

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INDEPENDENT AUDITOR'S REPORT

December 30, 1998

To the Honorable Harold L. Montgat, 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, 1998 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.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the Year 2000 issue. The Clerk of Court has included such disclosures of certain matters regarding the Year 2000 issue. The Clerk of Court has included such disclosures in Note 14. Because of the unprecedented nature of the year 2000 issue, its effects and the nature of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Clerk of Court's disclosures with respect to the Year 2000 issue made in Note 14. Further, I do not provide assurance that the Clerk of Court is, or will be, Year 2000 ready, that the Clerk of Court's Year 2000 remediation efforts will be successful in whole or in part, or that part of which the Clerk of Court does business will be Year 2000 ready.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to examine evidence regarding Year 2000 disclosures, 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, 1998, 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 consisting 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. Houghton, CPA

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

Exhibit 1

Continued Balance Sheet - All Fund Types and Account Groups
 June 30, 2020

	Governmental Fund Types General	Fiduciary Fund Types Agency	Account Groups		Total (Informational Only)
			General fund assets	General long-term debt	
Assets and Other Debits					
Assets:					
Cash and cash equivalents (Note 3)	\$ 157,266	\$ 989,428			\$ 1,146,694
Receivables	20,187				20,187
Receivables due from other governments (Note 4)	9,651				9,651
Due from other funds (Note 5)	51,227				51,227
Accrued interest receivable	2,028	9,824			11,852
Assets under capital leases (Notes 8 and 9)			\$ 49,882		49,882
Furniture and Equipment (Note 6)			715,899		715,899
Net Fixed Assets			3,815		3,815
Other debits:					-
Amount to be provided for retirement of General Long-Term Obligations (Note 11)				\$ 17,618	17,618
Total assets and other debits	\$ 291,159	\$ 1,098,280	\$ 228,796	\$ 17,618	\$ 1,635,853
Liabilities, Equity and Other Credits					
Liabilities:					
Accounts payable	\$ 16,477				\$ 16,477
Payroll taxes payable	111				111
Due to other funds (Note 5)		\$ 51,227			51,227
Unaffiliated deposits		959,029			959,029
Capital leases payable (Note 9)					-
Compensated Absences Payable (Note 8)				17,618	17,618
Total liabilities	16,588	1,009,256		17,618	1,034,862
Equity and other credits:					
Investment in general fund assets			228,796		228,796
Fund balances:					
Unreserved/Unassigned (Note 12)	205,691				205,691
Total equity and other credits	205,691		228,796		434,487
Total equity, liabilities and other credits	\$ 291,159	\$ 1,098,280	\$ 228,796	\$ 17,618	\$ 1,635,853

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

Sheet 2

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

For the Year Ended June 30, 2008

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Accounting	\$ 275,487	\$ 284,107	\$ (8,620)
Completions	11,754	12,355	(601)
Mortgage certificates	18,014	17,860	154
Certified copies	73,855	71,731	2,124
Mortgage licenses	4,825	3,859	87
Court attendance	8,764	7,641	(1,123)
Criminal costs	80,425	80,917	(492)
Advanced deposit fees	420,900	419,832	1,068
Interest earnings	36,440	31,733	4,707
Other revenues	57,322	85,457	(28,135)
Total revenues	970,538	985,222	(14,684)
Expenditures:			
Current:			
Salaries - Clerk of Court	66,001	63,000	(3,001)
Deputy clerks	475,418	478,688	(3,270)
Others	1,340	4,553	(3,213)
Clerk's expense allowance	7,180	7,127	53
Payroll taxes	3,729	4,383	(654)
Retirement	50,184	51,722	(1,538)
Employee insurance	85,212	85,487	(275)
Accounting	17,026	12,880	4,146
Automobile expense	7,185	5,885	1,300
Clerk's supplemental	10,809	14,129	(3,320)
Dues and conventions	5,125	3,789	1,336
Legal	184	100	84
Office supplies	38,270	42,813	(4,543)
Equipment maintenance	53,240	58,149	(4,909)
Other insurance	2,823	11,760	(8,937)
Recordkeeping expense	44,747	48,838	(4,091)
Telephone	14,231	14,328	(97)
LCC reporting	3,877	5,821	(1,944)
Other expenditures	1,541	1,868	(327)
Total current	872,422	925,000	(52,578)

(Continued)

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

	Budget	Actual	Variance Favorable (Unfavorable)
Capital outlay	26,711	1,898	18,431
Debt service:			
Principal retirement	11,238	5,288	5,688
Interest	1,236	373	863
Total debt service	12,474	5,661	6,811
Total expenditures	694,899	602,965	(27,476)
Excess of revenue over expenditures	\$ 74,858	\$ 80,857	-33,790
Other financing sources/uses:			
Proceeds from capital lease	-	-	-
Total other financing sources/uses	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	74,858	80,857	(23,790)
Fund balance at beginning of year	189,753	176,744	(26,011)
Fund balance at end of year	\$ 274,608	\$ 230,801	\$ (43,804)

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

Notes to Financial Statements
June 30, 1998

Note 1 - Summary of Significant Accounting Policies

44 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 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 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 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 financially dependent on the council.

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

Notes to Financial Statements
June 30, 1998

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
Edgard, Louisiana

Notes to Financial Statements
June 30, 1998

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.

(b) 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 flows 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, remittances, mortgage certificates, fees, certified copies, court attendance, sales 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
Bogard, Louisiana

Notes to Financial Statements
June 30, 1998

(c) **Budget/Policies**

The proposed budget for the 1998 fiscal year was made available for public inspection at the clerk's office on June 30, 1997. The proposed budget, prepared on the CASAP 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 organized 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. Those 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
Bogard, Louisiana

Notes to Financial Statements
June 30, 1998

(1) Long-term debt

Long-term obligations reported 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 Reserves

Reserves

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

Dedicated Fund Balances

Dedicated 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, 1998 the clerk of court had cash, cash equivalents and investments (book balances) totaling \$ 1,153,796 as follows:

Money market and bank accounts	\$ 413,679
Time Deposits	\$ 740,117
Total	<u>\$1,153,796</u>

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

Notes to Financial Statements
June 30, 1998

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, 1998, the clerk had \$ 1,186,684 in deposits. These deposits were secured from risk by \$ 100,000 of federal deposit insurance and \$ 1,252,514 pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3). Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1279 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 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 \$ 9,651 is as follows:

	General Fund
Receivable:	
Local revenues - St. John Council	\$ 1,500
Local revenues - St. John District Attorney	\$ 400
Local revenues - St. John Sheriff	\$ 7,751
Total	\$ 9,651

Note 5 - Interfund Receivables and Payables

Individual fund interfund receivable and payable balances at June 30, 1998, were as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Agency Fund - Advance Deposit Fund	\$ 51,357

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

Notes to Financial Statements
June 30, 1988

Note G - Changes in General Fixed Assets

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

	Balance July 1, 1987	Additions	Deletions/ Changes	Balance June 30, 1988
Assets under capital leases	\$ 46,882	\$ 0	\$ 0	\$ 46,882
Equipment	\$ 178,233	\$ 1,680	\$ 0	\$ 179,913
Total	\$ 225,115	\$ 1,680	\$ 0	\$ 226,795

Note T - 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 employer retirement system (PERSS), 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 2 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 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 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
Bogard, Louisiana

Notes to Financial Statements
June 30, 1998

Contributions to the System include one-fourth of one 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 11:100, 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 203.129:

Year Ended June 30, 1998

St. John the Baptist Parish Clerk of Court

Total current-year payroll	\$ 518,216
Total current-year covered payroll	\$ 459,285

	Required by Statute		Actual		Actuarially Required	
	%	Amount	%	Amount	%	Amount
Contributions:						
Employees	8.25%	\$ 37,808	8.25%	\$ 37,808	8.25%	\$ 37,808
Employer	11.80%	\$ 51,721	11.80%	\$ 51,721	11.80%	\$ 51,721
Total	19.25%	\$ 89,259	19.25%	\$ 89,259	19.25%	\$ 89,259

Per Cent of employer's actuarially required contribution to all participating employees 10.5%

Year Ended June 30, 1998

Retirement System

Actuarial Asset Value	\$ 135,093,154
Pension benefit obligation	\$ (189,475,982)
	<hr/>
Unfunded pension benefit obligation	\$ (54,372,828)

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-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 modified 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 benefit when due, and make comparisons among PERS 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 5 - Compensated Absence

At June 30, 1998, employees of the clerk of court have accumulated and vested \$17,618 of employee leave benefits, computed in accordance with CERSO Codification Section C05. Of this amount, \$0 is recorded as an obligation of the General Fund and \$17,618 is recorded within the General Long-Term Obligations Account Group.

Note 6 - Leases

The clerk of court is the lessee of equipment under a lease agreement expiring through 1999. This lease provides for automatic renewal. Total rents paid under operating leases during the year ended June 30, 1998 were \$ 23,249 including the rent and maintenance of computer equipment. A total amount of this computer equipment is pledged to the District Attorney's office on a month to month lease for \$ 100 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 \$ 46,892.

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

Notes to Financial Statements
June 30, 1998

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, 1998:

June 30 ----- 1999	Equipment ----- \$ 0
Total minimum lease payments	\$ 0 -----
Less - amount representing inventory costs	\$ 0
Net minimum lease payments	\$ 0
Less - amount representing interest	\$ 0 -----
Present value of net minimum lease payments	\$ 0 -----

Note 10 - Changes in Agency Fund Balance

A summary of changes in agency fund unclassified deposits follows:

	Unclassified Deposits July 1, 1997 -----	Additions -----	Reductions -----	Unclassified Deposits June 30, 1998 -----
Agency Funds:				
Advance Deposit	\$ 649,948	\$ 380,000	\$ 677,647	\$ 752,304
Registry of Court	283,024	164,918	245,401	302,511
	-----	-----	-----	-----
Total	\$ 932,972	\$ 544,918	\$ 922,078	\$ 1,055,005
	-----	-----	-----	-----

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

Notes to Financial Statements
 June 30, 1998

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, 1997	\$14,672	\$ 6,414	\$ 21,086
Additions	2,946		2,946
Reductions		(6,414)	(6,414)
Long term obligation payable at June 30, 1998	\$17,618	\$ 0	\$ 17,618
	-----	-----	-----
Compensated absences, non-interest			\$ 17,618
Obligations under the capital lease, for purchase of equipment, payable in monthly installments of \$607 bearing interest of 11% per annum, maturing June 1, 1998 secured with related equipment			0

			\$ 17,618

Note 12 - Excess Fund Balance

Louisiana Revised Statute 15:785 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, 1998, there was no amount due the parish treasurer as the General Fund's fund balance at June 30, 1998, 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
Edgard, Louisiana

Notes to Financial Statements
June 30, 1999

Note 13 - 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.

Note 14 - Year 2000 Disclosures (unaudited)

The Year 2000 may present problems for the Clerk of Court's computerized data files and computer programs which were written with the year represented by the last digits for space conservation. The Clerk of Court's software vendor is being contacted by the Clerk of Court. The Clerk of Court believes that it will realize no negative financial impact as a result of Year 2000 issues. However, there may be problems when modifying and replacing software to make the system Year 2000 compliant. These problems should be minimal and should not materially affect the operations of the Clerk of Court.

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

SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1998

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 12:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

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

St. John the Baptist Parish Clerk of Court
Bogert, Louisiana

Fiduciary Funds - Agency Funds

Comparing Balance Sheet
30-Jun-85

	Advance Deposit Fund	Registry of Court Fund	Total
Assets			
Cash and cash equivalents	\$ 709,917	\$ 202,511	\$ 912,428
Accounts receivable	9,634	-	9,634
Total assets	\$ 719,551	\$ 202,511	\$ 922,062
Liabilities			
Due to other funds	\$ 81,236		\$ 81,236
Due to taxing bodies and others	752,515	202,511	955,026
Total liabilities	\$ 833,751	\$ 202,511	\$ 1,036,262

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

Voluntary Funds - Agency Funds

Schedule of Changes in Unsettled Balances
For the Year Ended June 30, 2008

	Advance Deposit Fund	Registry of Court Fund	Total
Unsettled deposits at the beginning of year	\$ 848,848	\$ 263,024	\$ 1,111,872
Additions:			
Cash/Check Deposits	773,280	102,184	875,464
Other Income	6,750	12,784	19,534
Total additions	780,030	114,968	894,998
Reductions:			
Clerk's costs	418,082		418,082
Settlements to litigants	100,000	245,431	345,431
Sheriff's costs - total	58,281		58,281
Sheriff's costs - other	-		-
Juries	7,441		7,441
Jury commissioners	3,076		3,076
Parish interest	18,880		18,880
Judges expense fund	24,840		24,840
Judges compensation fund	27,813		27,813
Other reductions	18,785		18,785
Total reductions	877,447	245,431	1,122,878
Unsettled deposits at end of year	\$ 752,514	\$ 302,511	\$ 1,055,025

**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. Moringet, 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 year ended June 30, 1988, and have issued my report thereon dated December 29, 1988.

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. These 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 the following areas of noncompliance:

The annual audit was not finished within six months of the close of the fiscal year.

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.


Patric K. Daughlar
December 29, 1988

**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. Moringat, 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, 1998, and have issued my report therein dated December 29, 1998.

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, projections 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, 1998, 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:

Treasury of financing
Revenues/excesses
Purchasing/disbursements
External financial reporting.

For all of the critical categories listed above, 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. My consideration of the internal control structure was limited because I concluded that the audit could be conducted more efficiently by expanding substantive audit tests, thus placing very little reliance on the internal control structure.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I noted the following reportable conditions that I believe to be material weaknesses.

Advance deposits are not reconciled to the subsidiary ledger. At year end a listing by case number of all outstanding balances should be printed out, filed and reconciled to the Unsettled Deposit Balance at June 30.

Again in the Registry of Court Fund, a year end listing by case number should be printed out on all outstanding balances and reconciled to the Unsettled Deposit Balance at June 30.

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

limited to



Felix E. Doughton
December 28, 1988

**ST. JOHN THE BAPTIST CLERK OF COURT
SUMMARY OF PRIOR YEAR FINDINGS**

PRIOR YEAR COMMENTS

Advance Deposits not reconciled to the subsidiary ledger.

Registry of Court has no year end listing by case number.

MANAGEMENT RESPONSE:

An individual was assigned to reconcile the pre-computer records. Progress was made in this area.

This listing is in the process of being developed. Progress was made in this area.

ST. JOHN THE BAPTIST CLERK OF COURT
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR COMMENTS

CURRENT YEARS COMMENTS

Advance Deposits not reconciled in the subsidiary ledger.

Registry of Court has no year end listing, by case number.

The annual audit was not completed within six months of the close of the fiscal year.

MANAGEMENT ACTION PLAN

An individual was assigned to reconcile the pre-computer records. This reconciliation is expected to be complete by June 30, 1999.

This listing is in the process of being developed. This listing is expected to be developed by June 30, 1999.

This area of non-compliance was the fault of the outside auditor. All information was furnished by management in a timely manner to the auditor. Every effort will be made to submit the audit in a timely manner in the future.