

Treasury of financing
Revenues/Receipts
Purchasing/Disbursements
Internal financial reporting.

(Continued)

For all of the control 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. Johns the Baptist Parish Clerk of Court and his management. However, this report is a matter of public record and its distribution is not limited.


Walter R. Broughton
December 22, 1997

**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. Montagu, 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, 1997, and have issued my report thereon dated December 15, 1997.

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.

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, 1997, 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:

**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. Montague, 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, 1997, and have issued my report thereon dated December 15, 1997.

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 include 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.


Frederic K. Staughton
December 15, 1997

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

Fiduciary Funds - Agency Funds

Schedule of Changes in Unsettled Balances
For the Year Ended June 30, 1997

	Advance Deposit Fund	Registry of Court Fund	Total
Unsettled deposits at the beginning of year	\$ 505,000	\$ 181,124	\$ 706,080
Additions:			
Civil Suit Deposits	724,487	345,828	1,070,377
Other income	994	7,897	8,891
Total additions	725,481	353,725	1,079,206
Reductions:			
Clerk's costs	485,824		485,824
Settlements to litigants	124,888	281,817	406,705
Sheriff's costs - local	49,763		49,763
Sheriff's costs - other	-		-
Juries	8,000		8,000
Jury commissioners	5,256		5,256
Parish council	17,888		17,888
Judges expense fund	24,300		24,300
Judges compensation fund	20,818		20,818
Other reductions	15,823		15,823
Total reductions	981,278	281,817	1,263,095
Unsettled deposits at end of year	\$ 249,203	\$ 281,824	\$ 531,027

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

Fiduciary Funds - Agency Funds

Containing Balance Sheet
 30-Jun-87

	Advance Deposit Fund	Registry of Court Funds	Total
Assets			
Cash and cash equivalents	\$684,477	\$ 283,824	\$ 968,301
Accrued interest receivable	7,704	-	7,704
Total assets	\$692,181	\$ 283,824	\$ 976,005
Liabilities			
Due to other funds	\$ 42,183		\$ 42,183
Due to taxing bodies and others	649,998	241,641	891,639
Total liabilities	\$692,181	\$ 241,641	\$ 933,822

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

SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1997

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

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

REGISTRY OF COURT FUND

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

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

Notes to Financial Statements
June 30, 1997

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.

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

Notes to Financial Statements
June 30, 1997

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	\$16,358	\$42,477	\$ 58,831
Additions			
Reductions	(1,898)	(36,899)	(38,797)
	-----	-----	-----
Long term obligation payable at June 30, 1997	\$14,672	\$ 6,414	\$ 21,086
	-----	-----	-----
Compensated absences, non-interest			\$ 14,672
Obligations under the capital lease, for purchase of equipment, payable in monthly installments of \$567 bearing interest of 11% per annum, maturing June 1, 1998 secured with related equipment			
			6,414

			\$ 21,086

Note 12 - General 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, 1997, there was no amount due the parish treasurer as the General Fund's fund balance at June 30, 1997, 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, 1997

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, 1997:

June 30	Equipment
-----	-----
1998	\$ 6,800

Total minimum lease payments	\$ 6,800

Less - amount representing inventory costs	\$ 0

Net minimum lease payments	\$ 6,800

Less - amount representing interest	\$ 389

Present value of net minimum lease payments	\$ 6,414

Note 10 - Changes in Agency Fund Balances

A summary of changes in agency fund asseted deposits follows:

	Unsettled Deposits July 1, 1996	Additions	Reductions	Unsettled Deposits June 30, 1997
	-----	-----	-----	-----
Agency Funds:				
Advance Deposit	\$ 605,865	\$ 725,361	\$ 681,238	\$ 649,948
Registry of Court	191,324	233,817	261,917	263,024
	-----	-----	-----	-----
Total	\$ 797,189	\$ 959,178	\$ 943,155	\$ 912,972
	-----	-----	-----	-----

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

Notes to Financial Statements
June 30, 1997

The pension benefit obligation is measured as of June 30, 1997. 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 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 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, 1997 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, 1997, employees of the clerk of court have accumulated and vested \$14,672 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 \$14,672 is recorded within the General Long-term Obligations Account Group.

Note 9 - Leases

The clerk of court is the lessee of equipment under a lease agreement expiring through 1998. This lease provides for automatic renewal. Total rents paid under operating leases during the year ended June 30, 1997 were \$ 36,199 including the rent and maintenance of computer equipment. A small amount of this computer equipment is subleased to the District Attorney's office on a month to month lease for \$ 128 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 \$ 44,882.

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

Notes to Financial Statements
June 30, 1997

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 employers 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 p20.129:
Year Ended June 30, 1997

St. John the Baptist Parish Clerk of Court

Total current-year payroll \$ 483,127
Total current-year covered payroll \$ 403,827

	Required by State		Actual		Actuarially Required	
	%	Amount	%	Amount	%	Amount
Contributions:						
Employee	8.25%	\$ 34,140	8.25%	\$ 34,140	8.25%	\$ 34,140
Employer	11.80%	\$ 45,521	11.80%	\$ 45,521	11.80%	\$ 45,521
Total	19.25%	\$ 79,661	19.25%	\$ 79,661	19.25%	\$ 79,661

Per Cent of employer's actuarially required contribution to all participating employers .10 %

Year Ended June 30, 1997

Retirement System

Actuarial Asset Value \$ 125,185,154
Pension benefit obligation \$ (189,435,992)
Unfunded pension benefit obligation \$ (64,250,838)

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

Notes to Financial Statements
 June 30, 1997

Note 6 - Changes in General Fixed Assets

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

	Balance July 1, 1996	Additions	Deletions Changes ¹	Balance June 30, 1997
	-----	-----	-----	-----
Assets under capital leases	\$ 126,755	\$ 0	\$ 79,875	\$ 46,882
Equipment	\$ 168,803	\$ 9,430	\$ 0	\$ 178,233
	-----	-----	-----	-----
Total	\$ 295,558	\$ 9,430	\$ 79,875	\$ 225,115
	-----	-----	-----	-----

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 employees 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, 1997

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 building or creditable bank that is mutually acceptable to both parties. At June 30, 1997, the clerk had \$ 1,091,269 in deposits. These deposits were secured from risk by \$ 700,000 of federal deposit insurance and \$ 1,232,708 pledged securities held by the contacted 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 99:1329 imposes a statutory requirement on the contacted 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 \$ 9,789 is as follows:

	General Fund
Receivable:	
Local revenues - St. John Council	\$ 1,280
Local revenues - St. John District Attorney	\$ 400
Local revenues - St. John Sheriff	\$ 8,009

Total	\$ 9,789

Note 5 - Interfund Receivables and Payables

Individual fund interfund receivable and payable balances at June 30, 1997, were as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Agency Fund - Advance Deposit Fund	\$ 42,183

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

Notes to Financial Statements
June 30, 1997

(i) Long-term debt

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

(ii) Fund Equity

Reserves

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

Designated Fund Balances

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

(iii) 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, 1997 the (cash) of asset had cash, cash equivalents and investments (fund balances) totaling \$ 1,091,269 as follows:

Money market and bank accounts	\$ 451,885
Time Deposits	\$ 639,384

Total	\$1,091,269

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

Notes to Financial Statements
June 30, 1997

(c) Budget Practices

The proposed budget for the 1997 fiscal year was made available for public inspection at the clerk's office on June 30, 1996. 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.

(f) Encumbrances

Encumbrance accounting is not employed by the Clerk of Court.

(g) 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. 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.

(h) 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.

(i) Compensated Absence

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
Bogalou, Louisiana

Notes to Financial Statements
June 30, 1997

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 (no net equal liabilities) and do not involve measurement of results of operations.

(6) 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, verified 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, 1997

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 applied 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
Cajal, Louisiana

(Continued) Exhibit 2

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

	Budget	Actual	Variance Favorable (Unfavorable)
Capital outlay	900	6,430	(5,471)
Debt service:			
Principal retirement	13,590	13,078	1,478
Interest	5,404	1,890	3,528
Total debt service	18,980	13,074	5,808
Total expenditures	824,180	848,921	(24,738)
Excess of revenues over expenditures	\$ 17,080	\$ 58,740	(21,180)
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	17,080	58,740	(21,988)
Fund balance at beginning of year	105,185	102,080	(3,115)
Fund balance at end of year	\$ 200,011	\$ 178,732	\$ (21,279)

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

Exhibit 2

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

For the Year Ended June 30, 2007

	Budget	Actual	Variance Enclosure (Unencumbered)
Revenues:			
Recording	\$ 241,804	\$ 242,980	\$ 1,176
Cancellations	10,400	10,600	210
Mortgage certificates	18,240	18,210	(30)
Certified copies	64,701	68,214	3,513
Marriage licenses	4,200	3,800	(400)
Court attendance	5,214	14,117	8,903
Criminal costs	85,200	79,888	(5,312)
Advance deposit fees	489,829	488,248	(1,581)
Interest earnings	25,808	25,219	(589)
Other revenues	28,898	28,900	(1,000)
Total revenues	982,091	997,897	(4,800)
Expenditures:			
Current:			
Salaries - Clerk of Court	46,740	46,740	-
Deputy clerks	397,298	400,800	(3,502)
Others	48,080	45,080	3,000
Clerk's expense allowance	5,770	5,774	4
Payroll taxes	3,041	3,282	(241)
Retirement	51,910	52,142	(232)
Employee insurance	92,281	92,080	201
Accounting	13,381	13,175	206
Automobile expense	7,480	8,279	(899)
Clerk's supplemental	12,080	12,470	(1,310)
Taxes and conventions	4,444	4,315	129
Legal	1,473	2,449	(876)
Office supplies	28,488	28,930	(1,472)
Equipment rental/repair	53,130	58,100	(5,000)
Other insurance	2,524	11,784	(9,660)
Recordkeeping expense	22,824	20,821	2,003
Telephone	12,447	12,808	(349)
LDC recording	6,128	6,807	(679)
Other expenditures	1,378	1,823	(50)
Total current	804,245	817,517	-13,271

See accompanying notes to general purpose financial statements.

DR. JOHN THE BAPTIST FRENCH CHURCH OF COURT
 (Incorporated, Louisiana)

Exhibit 1

Combined Balance Sheet - All Fund Types and Account Groups
 June 30, 1987

	Governmental Fund Types General	Proprietary Fund Types Agency	Bonded Obligations		Total Disbursements (Only)
			General fund assets	Special fund assets	
Assets and Other Debits					
Assets:					
Cash and cash equivalents (Note 3)	\$ 703,878	\$ 887,451			\$ 1,591,329
Receivables	17,582				17,582
Receivables due from other governments (Note 4)	6,789				6,789
Due from other funds (Note 5)	43,583				43,583
Accounts receivable	75	7,754			7,829
Assets under capital leases (Notes 6 and 7)			\$ 48,882		48,882
Furniture and Equipment (Note 8)			174,349		174,349
Other Fund Assets			3,045		3,045
Other debits:					-
Amount to be provided for retirement of General Long-Term Obligations (Note 11)				\$ 21,886	21,886
Total assets and other debits	\$ 183,832	\$ 875,195	\$ 223,118	\$ 21,886	\$ 1,414,079
Liabilities, Equity and Other Credits					
Liabilities:					
Accounts payable	\$ 13,138				\$ 13,138
Payroll taxes payable	791				791
Due to other funds (Note 5)		\$ 42,182			42,182
Unrecorded deposits		602,672			602,672
Capital leases payable (Note 6)			\$ 6,474		6,474
Compensated Absences Payable (Note 8)			14,672		14,672
Total liabilities	13,929	679,130	21,886	\$ 1,028,501	
Equity and other credits:					
Investment in general fund assets			223,118		223,118
Fund balance:					
Unassigned Undesignated (Note 12)	179,732				179,732
Total equity and other credits	179,732		223,118		402,850
Total equity, liabilities and other credits	\$ 183,832	\$ 875,195	\$ 223,118	\$ 21,886	\$ 1,414,079

INDEPENDENT AUDITOR'S REPORT

December 15, 1997

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, 1997 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, 1997, 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. BOUGHTON, CPA

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Felix K. Boughton
Certified Public Accountant
21249 Judge Baerzel Lane
Metairie, Louisiana 70090

Telephone (504) 263-2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. This 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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Release Date _____