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**THE THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUNDS**

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**Parishes of Lincoln and Union, Louisiana
Financial Statements with Auditors's Report
For The Year Ended December 31, 1998**

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. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

JUL 14 1998

Release Date _____

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
Parishes of Lincoln and Union, Louisiana
Financial Statements
For The Year Ended December 31, 1998**

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WILLIAM D. EDWARDS

Certified Public Accountant
A Professional Accounting Corporation
Member: AICPA / Society of LCPA'S

INDEPENDENT AUDITOR'S REPORT

THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
Parishes of Lincoln and Union, Louisiana

I have audited the accompanying general purpose financial statements of the Third Judicial District Judicial Clerk Fund as of December 31, 1998, as listed in the table of contents. These financial statements are the responsibility of management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in the *Government Auditing Standards - Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, 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. 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 general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Third Judicial District Judicial Clerk Fund as of December 31, 1998, and the results of its operations and the changes in fund balances for the year then ended in conformity with generally accepted accounting principles.

William D. Edwards
Ruston, Louisiana
June 28, 1999

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Receipt Acknowledged
Legislative Auditor

By *L. Lavigne*

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
Parishes of Lincoln and Union, Louisiana
Combined Balance Sheet
For the Year Ended December 31, 1998**

	<u>Governmental Fund Type</u>			<u>(Memo) Totals</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>General Fixed Asset Account Group</u>	
ASSETS				
Cash:				
Demand deposits	\$81,027	\$40,928		\$121,955
Time deposits	50,525			50,525
Receivables:				
Intergovernmental:				
Lincoln Parish Sheriff	7,625			7,625
Union Parish Sheriff	1,706			1,706
Lincoln Parish Clerk of Court	1,020			1,020
Union Parish Clerk of Court	930			930
Probation fees	155			155
Reimbursement-Children's Assistance Fund	2,252			2,252
Other	2,310			2,310
Fixed Assets			\$18,260	18,260
TOTAL ASSETS	<u>\$147,550</u>	<u>\$40,928</u>	<u>\$18,260</u>	<u>\$206,738</u>
Liabilities and Fund Balances				
Liabilities				
Federal withholding payable	\$1,206			\$1,206
State withholding payable	735			735
State unemployment payable	119			119
FICA/Medicare withholding payable	177			177
Retirement benefits payable	1,604			1,604
Total liabilities	<u>3,841</u>	<u>0</u>	<u>0</u>	<u>3,841</u>
Fund Equity				
Investment in general fixed assets			\$18,260	18,260
Fund balances:				
Unreserved-designated	143,709	\$40,928		184,637
Total fund balances	<u>143,709</u>	<u>40,928</u>	<u>18,260</u>	<u>202,897</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$147,550</u>	<u>\$40,928</u>	<u>\$18,260</u>	<u>\$206,738</u>

See accompanying auditor's report and notes.

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
Parishes of Lincoln and Union, Louisiana
Combined Income Statement
For the year ended December 31, 1998**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>(Memo) Totals</u>
OPERATING REVENUES			
Intergovernmental:			
Fees collected by:			
Lincoln Parish Sheriff	\$110,132		\$110,132
Union Parish Sheriff	27,689		27,689
Lincoln Parish Clerk of Court	14,230		14,230
Union Parish Clerk of Court	11,385		11,385
Union Probation fees	3,964		3,964
Reimbursement-Children's Assistance Fund	27,027		27,027
Children's Assistance receipts		\$2,481,920	2,481,920
Grant revenue	28,685		28,685
Salary reimbursement	13,200		13,200
Interest	1,724		1,724
Miscellaneous	12,068		12,068
TOTAL OPERATING REVENUES	<u>250,104</u>	<u>2,481,920</u>	<u>2,732,024</u>
OPERATING EXPENSES			
Salaries	122,278		122,278
Legal and other professional fees	5,388		5,388
Retirement	13,793		13,793
Travel, meetings, and conferences	5,425		5,425
Group insurance	20,451		20,451
Payroll taxes	2,337		2,337
Office expense	2,931		2,931
Dues and subscriptions	124		124
Equipment rent	3,760		3,760
Postage	605		605
Repairs and maintenance	25		25
Fines and penalties	145		145
FINS-grant expenditures	26,690		26,690
Rent reimbursement		12,000	12,000
Salary reimbursement		27,027	27,027
Children's Assistance disbursements		2,453,223	2,453,223
TOTAL OPERATING EXPENSES	<u>203,952</u>	<u>2,492,250</u>	<u>2,696,202</u>
EXCESS OF REVENUE OVER EXPENDITURES	46,152	(10,330)	35,822
EXPENDITURES FOR GENERAL FIXED ASSET ACCOUNT GROUP	(6,250)		(6,250)
FUND BALANCE, BEGINNING	<u>103,807</u>	<u>51,258</u>	<u>155,065</u>
FUND BALANCE, ENDING	<u>\$143,709</u>	<u>\$40,928</u>	<u>\$184,637</u>

The accompanying notes are an integral part of this statement.

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements
December 31, 1998**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Third Judicial District Judicial Clerk Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government funds. The Governmental Accounting Standards Board (GASB) is the accepted standard - setting body for establishing governmental accounting and financial reporting principles. The more significant of the Fund's accounting principles are described below.

Reporting entity

The Third Judicial District Judicial Clerk Fund was established by legislative act. The act provides for the collection of fees in the form of court costs and fines, and provides for such secretarial, clerical, research, administrative or other personnel as are deemed necessary to expedite the business and functions of the court. The Fund may also be used to pay to establishing and maintaining a law library, equipment, supplies, and any other costs or expenses related to the proper administration of the court, except for the payment of judges's salaries.

For financial reporting purposes, in conformity with GAS Codification Section 2100, the Judicial Clerk Fund is a part of the district court system of the State of Louisiana. However, the Fund operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the Fund reports as an independent reporting entity.

Fund Accounting

To ensure observance of limitations and restrictions placed on the use of resources available to the Judicial Clerk Fund, the accounts are maintained in accordance with the principles of fund accounting.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the Judicial Clerk Fund not accounted for in some other fund.

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements
For the year ended December 31, 1998**

Basis of accounting

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. *The operating statement of these funds presents increases and decreases in net current assets.*

The modified accrual basis of accounting is used by the Judicial Clerk Fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The revenues susceptible to accrual are filing fees and court costs collected by other agencies and remitted to the Judicial Clerk Fund in the following month, as well as amounts due under grant contracts, interest and dividend revenue, and drug enforcement forfeitures collected by the District Attorney and paid annually or upon request.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

Budgets and budgetary accounting

The Third Judicial District Judicial Clerk Fund did not adopt a budget for the year ended December 31, 1998. Therefore, the financial statements do not include a comparison of revenue and expenditures to budget.

Fixed assets

General fixed assets are not capitalized in the funds used to acquire them. Instead, capital acquisitions are reflected as expenditures in the governmental funds, and the related assets are reported in the general fixed asset account group. All fixed assets are valued at historical cost and no depreciation is charged against them. Fixed assets reported here include only those assets purchased by the Judicial Clerk Fund, and do not reflect assets of the court obtained from other sources.

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements
For the year ended December 31, 1998**

Compensated absences

The Third Judicial District Judicial Clerk Fund has adopted a vacation and sick leave plan which allows a maximum of 12 days vacation and 12 days sick leave per year. Employees are not allowed to carry over the unused vacation or sick leave from year to year. Upon termination, accumulated vacation and/or sick leave lapses and no payments are made for the unused accumulations. Therefore, no accrual has been made in the financial statements for such absences.

Memorandum only - total columns

Total columns on the general purpose financial 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 and results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

B. CASH AND INVESTMENTS

The Judicial Clerk Fund's cash and investments at December 31, 1998 are categorized below to give an indication of the level of risk assumed by the Judicial Clerk Fund at year end. Category 1 includes cash and investments that are insured or registered, or securities held by the Judicial Clerk Fund or its agent in the Judicial Clerk Fund's name. Category 2 includes uninsured and unregistered cash and investments, with securities held by the counter party's trust department or agent in the Judicial Clerk Fund's name. Category 3 includes uninsured and unregistered cash and investments, with securities held by the counter party or by its trust department or agent but not in the Judicial Clerk Fund's name. In accordance with GASB 3, this category includes certificates of deposit or money market accounts that are collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the Judicial Clerk Fund's name although balances so collateralized meet the requirements of state law.

	Category 1	Category 2	Category 3	Bank Balance
Cash in bank	\$121,955	0	0	\$121,955
Certificates of deposit	50,525	0	0	50,525
Total	<u>\$172,480</u>	<u>\$0</u>	<u>\$0</u>	<u>\$172,480</u>

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements
For the year ended December 31, 1998**

C. SALARY EXPENDITURES

The Judicial Clerk Fund administers the payroll for all District court employees excluding the judicial administrator and the judges. The Parishes of Lincoln and Union reimburse the Fund for those salaries disbursed by the Fund but appropriated in the City-Parish budget. The amounts shown in the accompanying financial statements are the actual salary expenditures of the Judicial Clerk Fund and do not include any amounts for salaries reimbursed by either the City-Parish or the Clerk of Court.

D. FIXED ASSETS

A summary of changes to fixed assets for the year ended December 31, 1998 is as follows:

	<u>Equipment</u>	<u>Furniture and fixtures</u>	<u>Total</u>
Balance, 1/1/98	\$1,596	\$84,505	\$86,101
Additions	3,691	2,559	6,250
Deletions	<u>0</u>	<u>(74,091)</u>	<u>(74,091)</u>
Balance, 12/31/98	<u>\$5,287</u>	<u>\$12,973</u>	<u>\$18,260</u>

E. PENSION PLANS

The Third Judicial District Judicial Clerk Fund provides retirement, death, and disability benefits to the majority of its employees through two cost-sharing multiple-employer public employee retirement system pension plans administered by other governmental entities. These plans are:

1. Parochial Employees' Retirement System of Louisiana

Three of the eleven employees of the Third Judicial District Judicial Clerk Fund are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Both employees of the district are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements
For the year ended December 31, 1998**

for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980.

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 the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the district is required to contribute at an actuarially determined rate. The current rate is 5.5% of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district's contributions to the System under Plan A for the years ending December 31, 1998, 1997, and 1996, were \$2,802, \$1,344, and \$2,808, respectively, equal to the required contributions for each year.

2. Louisiana State Employees Retirement System

Eight of the eleven employees of the Third Judicial District Judicial Clerk Fund (Fund) are members of the Louisiana State Employees Retirement System (System), a cost-sharing, multiple-employer public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of state employees, which is administered and controlled by a separate board of trustees.

All full-time Fund employees are eligible to participate in the System. Benefits vest with 10 years of service. At retirement age, employees are entitled to annual benefits equal to \$300 plus 2.5 percent of their highest consecutive 36 months average salary multiplied by their years of credited service. Vested employees may retire at (a) any age with 30 years of service, (b) age 55 with 25 years of service, or (c) age 60 with 10 years of service. The System also provides death and disability benefits. Benefits are established by the state statute.

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements
For the year ended December 31, 1998**

Covered employees are required by state statute to contribute 7.5 percent of gross salary, to which the Fund adds a 12.4 percent contribution as an employer's match. The district's contributions to the System for the years ending December 31, 1998, 1997, and 1996, were \$11,125, \$13,286, and \$11,364, respectively, equal to the required contributions for each year.

Historical trend information showing the system's progress in accumulating sufficient assets to pay benefits when due is presented in the System's 1998 component unit financial statements. Benefits granted by the System are guaranteed by the State of Louisiana under the 1974 Louisiana Constitution.

F. CONCENTRATIONS OF CREDIT RISK

Intergovernmental receivables represent amounts due from other Lincoln and Union Parish governmental agencies. Payment of these amounts is partly dependent upon the economic and financial conditions within Lincoln and Union Parishes and the State of Louisiana.

G. RELATED ENTITIES

The management of the Third Judicial District's Judicial Clerk Fund is also responsible for the Child Assistance Fund. The Child Assistance Fund reimburses the Third Judicial District's Judicial Clerk Fund for certain expenses including salaries, office facilities, and related expenses. The total reimbursement for 1998 was \$39,027.

H. CHILDREN'S ASSISTANCE FUND

The Hearing Officer, who is employed by the Third Judicial District Judicial Clerk Fund, has the authority by law to assess an additional fee of 5% to the child support at her discretion. If the case begins in the state court, the 5% is automatically added but the hearing officer may dismiss this fee using her judgment and knowledge of each separate case. Also, if the case begins in the district court, the 5% is not automatically added but at the hearing officer's choice, she may include this charge if she sees fit. The 5% fee is to cover overhead expenses of the District

I. YEAR 2000 COMPUTER SYSTEMS COMPLIANCE

The management of the Third Judicial District's Judicial Clerk Fund has reviewed the software systems and related applications used to assess its requirements regarding the "Year 2000 Issue" which, if unresolved, could have a significant impact on the District's operations. The District has made and will continue to make the expenditures necessary to ensure that its software systems and applications continue to function properly before, during, and after the year 2000. These expenditures, which are expensed as incurred, have not been and are not expected to be material to the District's financial position or results of operations.

**THIRD JUDICIAL DISTRICT
 JUDICIAL CLERK FUND
 Parishes of Lincoln and Union, Louisiana
 Notes to the Financial Statements
 For the year ended December 31, 1998**

J. RESTATEMENT OF FUND BALANCE

The General Fund beginning fund balance has been restated due to obsolete fixed assets being written off subsequent to the District implementing an fixed asset control system. The Special Revenue Fund Children's Assistance Fund was inadvertently left out of the prior years audit report. The beginning fund balance has been adjusted to include this fund's activity.

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Ending Fund balance, 12/31/97	\$189,908	\$0
Prior period adjustment for fixed assets	(74,091)	
Add Children's Assistance Fund		<u>51,258</u>
Beginning Fund balance, 12/31/98	<u>\$115,817</u>	<u>\$51,258</u>

WILLIAM D. EDWARDS

Certified Public Accountant
A Professional Accounting Corporation
Member: AICPA / Society of LCPA'S

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

THIRD JUDICIAL DISTRICT
JUDICIAL CLERK FUND
Parishes of Lincoln and Union, Louisiana

I have audited the financial statements of the Third Judicial District Judicial Clerk Fund as of and for the year ended December 31, 1998, and have issued my report thereon dated June 28, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Third Judicial District Judicial Clerk Fund's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the district, the Legislative Auditor, and any interested federal and state agencies. However, this report is a matter of public record and its distribution is not limited.



William D. Edwards, CPA

June 28, 1999

THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended December 31, 1998

I have audited the financial statements of Third Judicial District Judicial Clerk Fund as of and for the year ended December 31, 1998, and have issued my report thereon dated June 28, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 1998 resulted in an unqualified opinion.

A. Summary of Audit Results

1. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Reportable Yes No

Compliance

Compliance Material to Financial Statements Yes No

2. Federal Awards

Internal Control

Material Weaknesses Yes No Reportable Yes No

Type of Opinion On Compliance Unqualified Qualified
 For Major Programs Disclaimer Adverse

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?
 Yes No

3. Identification of Major Programs:

CFDA Number(s)	Name of Federal Program (or Cluster)
N/A	

Dollar threshold used to distinguish between Type A and Type B Programs: \$ 300,000

Is the audited a "low-risk" audited, as defined by OMB Circular A-133? Yes No

B. Financial Statements Findings

None

C. Federal Award Findings and Questioned Costs

None

THIRD JUDICIAL DISTRICT JUDICIAL CLERK FUND
SUMMARY OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 1998

A. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

97-1. During the year ended December 31, 1997, the district did not carry general insurance for the general fixed assets.

Recommendation: I recommend that the district acquire general insurance for the general fixed assets.

Conclusion: Resolved - The district has acquired general insurance for the general fixed assets and has renewed when applicable.

B. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

None

C. MANAGEMENT LETTER

None

Third Judicial District Court

LINCOLN AND UNION PARISHES
STATE OF LOUISIANA



CYNTHIA T. WOODARD
JUDGE, DIVISION "A"
SECOND FLOOR
UNION PARISH COURTHOUSE
FARMERVILLE, LA 71241

FARMERVILLE: TELEPHONE 318-368-9734
FACSIMILE 318-368-2487
RUSTON: TELEPHONE 318-255-4691
FACSIMILE 318-255-3154

CORRECTIVE ACTION PLAN For the Year Ended December 31, 1998

Third Judicial District Judicial Clerk Fund has no findings for the year ending December 31, 1998.