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Financial Report
Seventeenth Judicial District - District Court Fund
Thibodaux, Louisiana
December 31, 1999

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

Release Date JUL 19 2000

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Seventeenth Judicial District - District Court Fund

December 31, 1999

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FINANCIAL SECTION



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT

To the Honorable District Judges,
Seventeenth Judicial District,
Thibodaux, Louisiana.

We have audited the accompanying general-purpose financial statements of the Seventeenth Judicial District - District Court Fund (the District), State of Louisiana, a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Seventeenth Judicial District - District Court Fund as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 12, 2000 on our consideration of the Seventeenth Judicial District - District Court Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
June 12, 2000.

COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPES AND ACCOUNT GROUP

Seventeenth Judicial District - District Court Fund

December 31, 1999

	Governmental Fund Types		Account Group	Total (Memorandum Only)
	General	Special Revenue	General Fixed Assets	
Assets				
Cash	\$ 270,304	\$ 42,487	\$ -	\$ 312,791
Investments	206,265	-	-	206,265
Due from other governmental units	14,330	16,518	-	30,848
Fixed assets	-	-	475,920	475,920
Total assets	\$ 490,899	\$ 59,005	\$ 475,920	\$ 1,025,824
Liabilities				
Accounts payable and accrued expenditures	\$ 3,765	\$ -		\$ 3,765
Due to Lafourche Parish Council	8,239	16,542		24,781
Total liabilities	12,004	16,542		28,546
Equity and Other Credits				
Investment in general fixed assets	-	-	\$ 475,920	475,920
Fund balances - unreserved	478,895	42,463	-	521,358
Total equity and other credits	478,895	42,463	475,920	997,278
Total liabilities, equity and other credits	\$ 490,899	\$ 59,005	\$ 475,920	\$ 1,025,824

See notes to financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**

Seventeenth Judicial District - District Court Fund

For the year ended December 31, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
Revenues			
Intergovernmental:			
Federal Government	\$ -	\$ 178,078	\$ 178,078
State of Louisiana	430,660	38,305	468,965
Other Local Governments	538,857	137,821	676,678
Service fees:			
Sheriff's Office	112,614	-	112,614
Clerk of Court	27,762	-	27,762
District Attorney	22,465	-	22,465
Charges for services	-	7,702	7,702
Miscellaneous:			
Grant	-	7,500	7,500
Interest	25,376	46	25,422
	<u>1,157,734</u>	<u>369,452</u>	<u>1,527,186</u>
Total revenues			
Expenditures			
Current			
General Government			
Personal services:			
Salaries and related benefits	924,725	160,988	1,085,713
Supplies and materials:			
Office supplies	22,186	4,854	27,040
Books and subscriptions	8,183	-	8,183
Other services and charges:			
Travel	7,362	9,541	16,903
Professional fees	4,180	77,082	81,262
Insurance	5,375	-	5,375
Continuing legal education	6,003	-	6,003
Postage	1,143	-	1,143
Rent	11,972	29,152	41,124
Telephone	4,037	4,719	8,756
Lab testing and supplies	-	13,323	13,323
Miscellaneous	5,417	-	5,417
Utilities	-	3,300	3,300
Equipment maintenance and repair	22,128	1,944	24,072
Capital expenditures:			
Machinery and equipment	131,568	22,086	153,654
	<u>1,154,279</u>	<u>326,989</u>	<u>1,481,268</u>
Total expenditures			
Excess of Revenues Over Expenditures	3,455	42,463	45,918
Fund Balance			
Beginning of year	<u>475,440</u>	-	<u>475,440</u>
End of year	<u>\$ 478,895</u>	<u>\$ 42,463</u>	<u>\$ 521,358</u>

See notes to financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUNDS

Seventeenth Judicial District - District Court Fund

For the year ended December 31, 1999

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Intergovernmental:			
Federal Government	\$ -	\$ -	\$ -
State of Louisiana	467,000	430,660	(36,340)
Other Local Governments	531,000	538,857	7,857
Service fees:			
Sheriff's Office	100,000	112,614	12,614
Clerk of Court	28,000	27,762	(238)
District Attorney	31,700	22,465	(9,235)
Charges for services	-	-	-
Miscellaneous:			
Grant	-	-	-
Interest	12,500	25,376	12,876
Total revenues	<u>1,170,200</u>	<u>1,157,734</u>	<u>(12,466)</u>
Expenditures			
Current			
General Government			
Personal services:			
Salaries and related benefits	925,200	924,725	475
Supplies and materials:			
Office supplies	17,200	22,186	(4,986)
Books and subscriptions	4,600	8,183	(3,583)
Other services and charges:			
Travel	8,700	7,362	1,338
Professional fees	4,000	4,180	(180)
Insurance	4,500	5,375	(875)
Continuing legal education	6,000	6,003	(3)
Postage	750	1,143	(393)
Rent	9,200	11,972	(2,772)
Telephone	4,500	4,037	463
Lab testing and supplies	-	-	-
Miscellaneous	1,500	5,417	(3,917)
Utilities	-	-	-
Equipment maintenance and repair	25,000	22,128	2,872
Capital expenditures:			
Machinery and equipment	187,000	131,568	55,432
Total expenditures	<u>1,198,150</u>	<u>1,154,279</u>	<u>43,871</u>
Excess (Deficiency) of Revenues Over Expenditures	(27,950)	3,455	31,405
Fund Balance			
Beginning of year	475,440	475,440	-
End of year	<u>\$ 447,490</u>	<u>\$ 478,895</u>	<u>\$ 31,405</u>

See notes to financial statements.

Special Revenue Fund		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 181,015	\$ 178,078	\$ (2,937)
35,342	38,305	2,963
110,821	137,821	27,000
-	-	-
-	-	-
-	-	-
-	7,702	7,702
4,050	7,500	3,450
-	46	46
<u>331,228</u>	<u>369,452</u>	<u>38,224</u>
158,714	160,988	(2,274)
6,000	4,854	1,146
-	-	-
11,000	9,541	1,459
77,011	77,082	(71)
-	-	-
-	-	-
-	-	-
29,130	29,152	(22)
5,000	4,719	281
13,000	13,323	(323)
-	-	-
3,300	3,300	-
1,000	1,944	(944)
<u>23,843</u>	<u>22,086</u>	<u>1,757</u>
<u>327,998</u>	<u>326,989</u>	<u>1,009</u>
<u>\$ 3,230</u>	<u>42,463</u>	<u>\$ 39,233</u>
	<u>42,463</u>	

NOTES TO FINANCIAL STATEMENTS**Seventeenth Judicial District - District Court Fund**

December 31, 1999

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Seventeenth Judicial District - District Court Fund (the District) conform to 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. The following is a summary of significant accounting policies:

a) Reporting Entity

The District is a component unit of the Lafourche Parish Council. The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b) Fund Accounting

The District uses funds and an account group 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 related to certain government functions or activities.

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.

Governmental Funds

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Governmental Funds of the District:

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Fund Accounting (Continued)

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources and expenditures of the District except those that are required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than capital projects) that are restricted to expenditures for specified purposes.

Account Group

An account group is used to establish accounting control and accountability. The District's Account Group is as follows:

General Fixed Assets Account Group - This account group is used to account for fixed assets not accounted for in proprietary or trust funds.

c) Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Governmental Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Fees, charges for services and intergovernmental revenues are recorded when earned since they are measurable and available. Interest income on investments is recorded as revenue when the investments have matured and the income is available. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable until actually received.

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

e) Operating Budgetary Data

As required by the Louisiana Revised Status 39:1303, the Honorable District Judges (the Judges) adopted a budget for the District's General and Special Revenue Funds. The Judges, as allowed by state law, do not obtain public participation in the budget process. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Judges. The District amended its budgets several times during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General and Special Revenue Fund budgets are adopted on a basis materially consistent with generally accepted accounting principles.

f) Accounts Receivable

The financial statements for the District contain no allowance for uncollectible accounts. Uncollectible amounts due from other governmental units are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the fund.

g) Investments

Investments consist of certificates of deposit which are stated at cost and approximates market value.

h) Fixed Assets

Fixed assets used in governmental fund type operations (fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) Fixed Assets (Continued)

It is not involved with the measurement or results of operations. Public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on fixed assets.

All fixed assets are valued at historical costs.

i) Accumulated Vacation and Sick Leave

Employees can earn one day of vacation or personal leave for each consecutive month of employment up to a maximum of ten days per year. Vacation shall be taken during the calendar year earned or forfeited by the employee. Employees will not be entitled to compensation for unused vacation or personal leave upon termination of employment.

Employees can earn one day of sick leave for each consecutive month of employment up to a maximum of ten days per year. Unused sick leave shall be accumulated from one calendar year to the next up to a maximum of 60 days per year. Employees will not be entitled to compensation for unused sick leave upon termination.

The presiding judge may permit an employee to take additional vacation or sick leave for a reasonable period taking into account the needs of the employee, proper functioning of the court and the public interest.

j) Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledger, is not utilized by the District.

k) Memorandum Only - Total Column

The total column on the general-purpose financial statement is captioned "Memorandum Only" because it does not represent consolidated financial information and is presented only to facilitate financial analysis. The column does not present information that reflects financial position or results of operations in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - DEPOSITS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

State law requires deposits (cash and certificates of deposit) of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligation of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent in the District's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the District's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agents but not in the District's name and deposits which are uninsured or uncollateralized.

The year end bank balances of deposits and the carrying amounts as shown on the combined balance sheet are as follows:

	Bank Balances			Book Balance
	Category			
	1	2	3	
Cash	\$100,000	\$ -	\$221,390	\$312,791
Investments:				
Certificates of deposit	<u>100,000</u>	<u>-</u>	<u>106,265</u>	<u>206,265</u>
Totals	<u>\$200,000</u>	<u>\$ -</u>	<u>\$327,655</u>	<u>\$519,056</u>

Note 2 - DEPOSITS (Continued)

At December 31, 1999, cash and certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the District. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1999 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
U.S. Department of Justice:		
Office of Justice Programs	\$ -	\$ 4,995
State of Louisiana:		
Judicial Branch	530	-
Department of Health and Hospitals	-	11,523
Lafourche Parish:		
Clerk of Court	2,130	-
Sheriff	<u>11,670</u>	<u>-</u>
Total	<u>\$14,330</u>	<u>\$16,518</u>

Note 4 - CHANGES IN FIXED ASSETS

A summary of changes in fixed assets follows:

	Balance January <u>1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	Balance December <u>31, 1999</u>
Building renovations	\$ 17,691	\$ -	\$ -	\$ 17,691
Equipment	<u>307,363</u>	<u>153,654</u>	<u>2,788</u>	<u>458,229</u>
Totals	<u>\$325,054</u>	<u>\$153,654</u>	<u>\$2,788</u>	<u>\$475,920</u>

Note 5 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. No settlements were made during the year that exceeded the District's insurance coverage.

Note 6 - ON-BEHALF PAYMENTS

GASB Statement 24 "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance" requires that on-behalf payments for fringe benefits and salaries be recognized as revenue and expenditures in the employer government's financial statements. On-behalf payments for fringe benefits and salaries are direct payments made by one entity (the paying entity or paying government) to a third-party recipient for the employee of another, legally separate entity (the employer entity or employer government.) The amount recognized as intergovernmental revenue and personal services expenditures as on-behalf payments amounted to \$869,517. Included in the on-behalf payments are contributions to pension plans. The District employees belong to the Louisiana State Employees' Retirement System Pension Plan and Lafourche Parish Council contributes to this pension plan on behalf of the District. The Judges of the District belong to the Louisiana State Employees' Retirement System Pension Plan and the State of Louisiana contributes to this pension plan on behalf of the District.

Note 7 - REIMBURSED EXPENDITURES

The District recognized \$9,720 in reimbursements from the Louisiana State Judiciary Department for travel-related expenditures. These reimbursements are accounted for as reductions to the related expenditure.

SUPPLEMENTARY INFORMATION SECTION



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

To the Honorable District Judges,
Seventeenth Judicial District,
Thibodaux, Louisiana.

Our report on our audit of the general-purpose financial statements of Seventeenth Judicial District - District Court Fund (the District) for the year ended December 31, 1999, appears on page 1. That audit was conducted for the purpose of forming an opinion on such financial statements taken as a whole. The information contained in the schedule of revenues and expenditures and graphs of revenues and expenditures for the year ended December 31, 1999 is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements for the year ended December 31, 1999, taken as a whole.

We also have previously audited, 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, the balance sheets of Seventeenth Judicial District - District Court Fund as of December 31, 1998 and 1997, and the related statements of revenues, expenditures and changes in fund balance for each of the two years in the period ended December 31, 1998 (none of which is presented herein), and we expressed unqualified opinions on those financial statements. In our opinion, the information presented in the schedule of revenues and expenditures and graphs of revenues and expenditures for the years ended December 31, 1998 and 1997 is fairly stated in all material respects in relation to the general-purpose financial statements from which it has been derived.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
June 12, 2000.

SCHEDULE OF REVENUES AND EXPENDITURES - GENERAL FUND**Seventeenth Judicial District - District Court Fund**

For the years ended December 31, 1999, 1998 and 1997

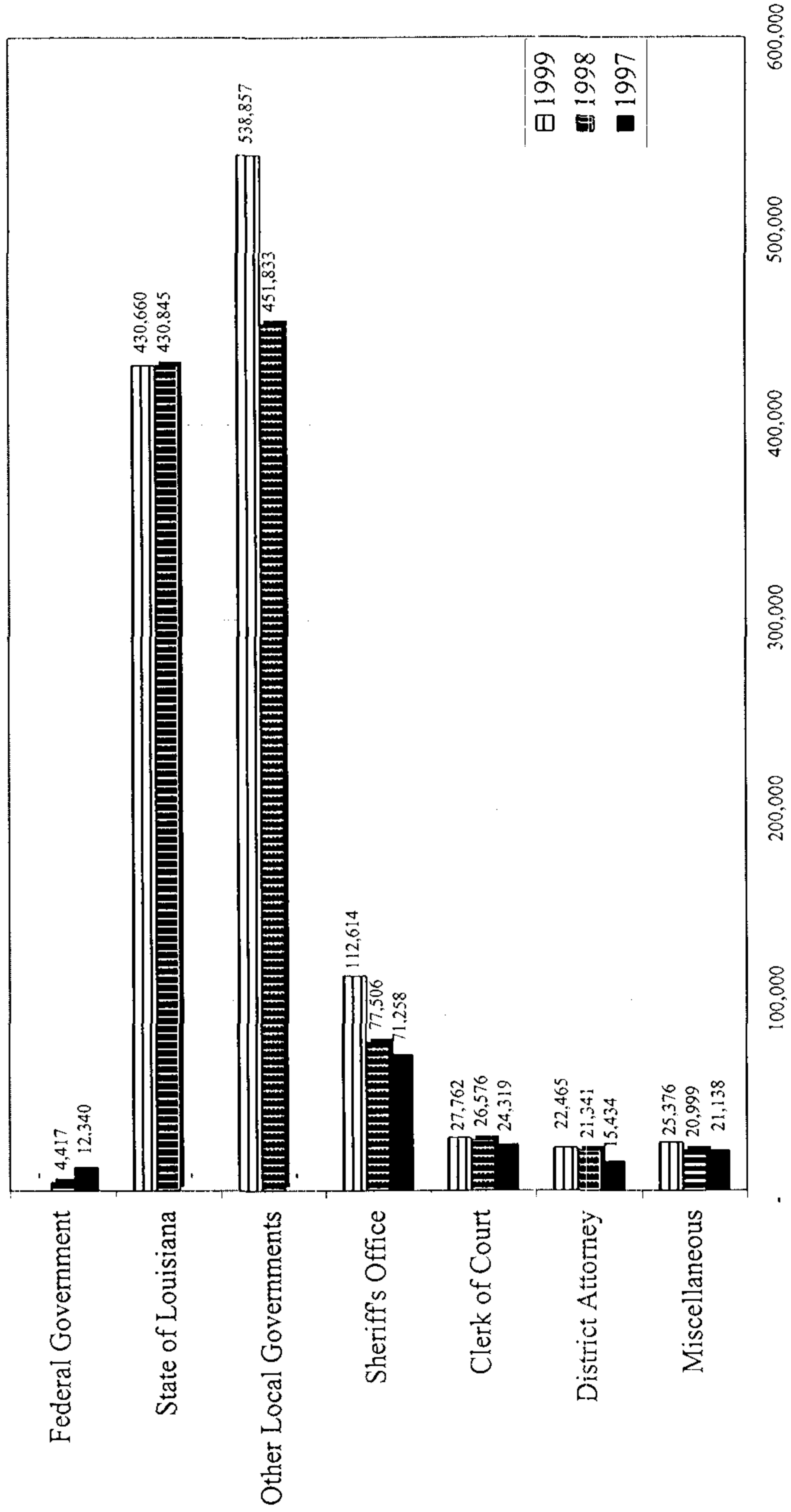
	<u>1999</u>	<u>1998</u>	<u>1997</u>
Revenues			
Federal Government	\$ -	\$ 4,417	\$ 12,340
State of Louisiana*	430,660	430,845	-
Other Local Government*	538,857	451,833	-
Sheriff's Office	112,614	77,506	71,258
Clerk of Court	27,762	26,576	24,319
District Attorney	22,465	21,341	15,434
Miscellaneous	25,376	20,999	21,138
	<u>\$ 1,157,734</u>	<u>\$ 1,033,517</u>	<u>\$ 144,489</u>
Expenditures			
Personal services *	\$ 924,725	\$ 875,175	\$ 38,519
Supplies and materials	30,369	20,260	18,420
Other services and charges	45,489	41,298	47,448
Maintenance and repair	22,128	6,570	37,483
Capital expenditures	131,568	76,002	35,057
	<u>\$ 1,154,279</u>	<u>\$ 1,019,305</u>	<u>\$ 176,927</u>

* Includes on-behalf payments for 1999 and 1998

REVENUES - GENERAL FUND

Seventeenth Judicial District - District Court Fund

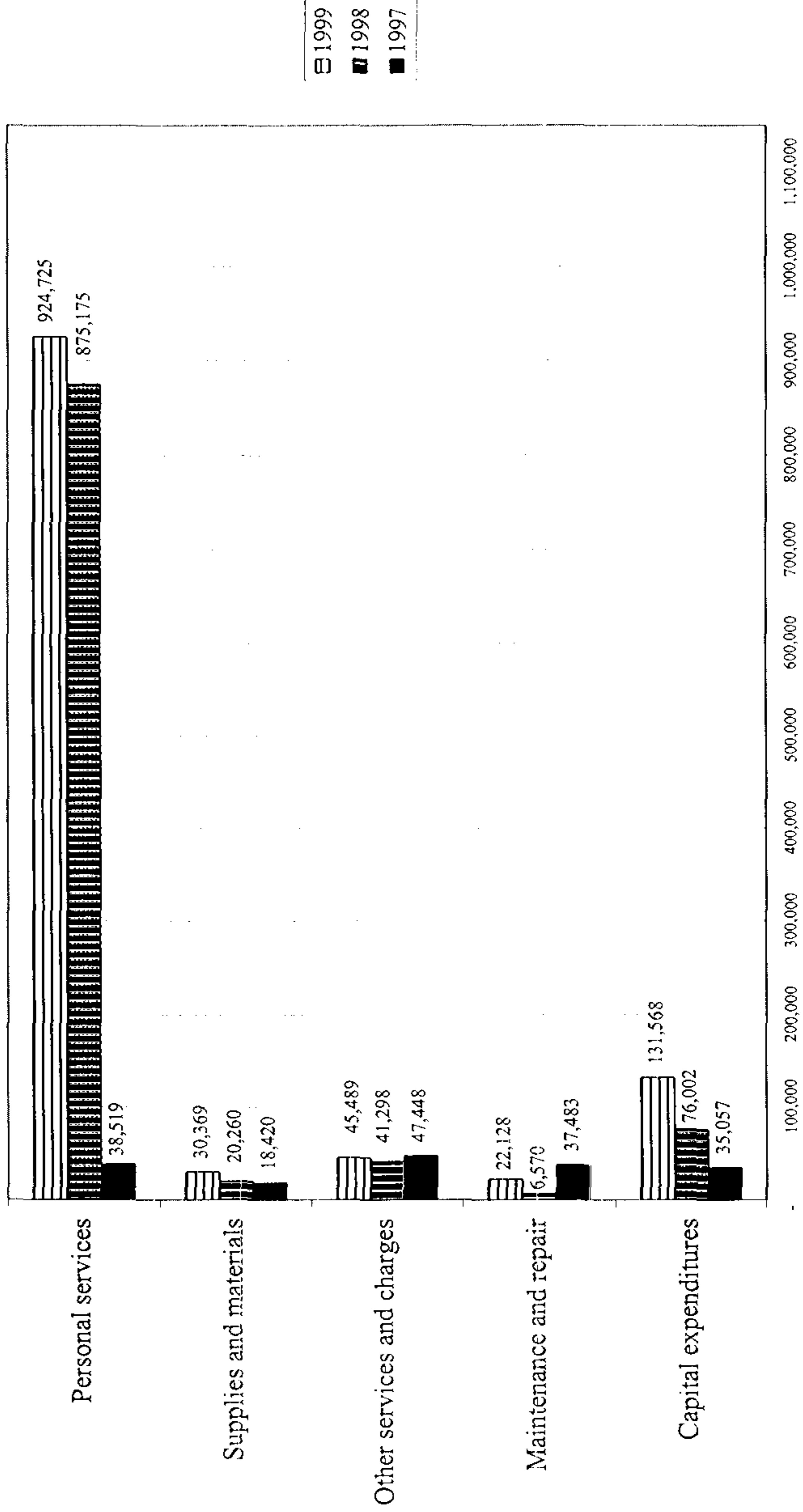
For the years ended December 31, 1999, 1998 and 1997



EXPENDITURES - GENERAL FUND

Seventeenth Judicial District - District Court Fund

For the years ended December 31, 1999, 1998 and 1997



SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS



Bourgeois Bennett

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

To the Honorable District Judges,
Seventeenth Judicial District,
Thibodaux, Louisiana.

We have audited the general-purpose financial statements of the Seventeenth Judicial District - District Court Fund (the District), a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 12, 2000. We conducted our 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 the District's general-purpose financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in 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. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of the Judges, management, the State of Louisiana and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
June 12, 2000.

SCHEDULE OF FINDINGS

Seventeenth Judicial District - District Court Fund

For the year ended December 31, 1999

Section I Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Reportable condition(s) identified that are not
 considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

b) Federal Awards

Seventeenth Judicial District - District Court Fund did not receive federal awards in excess of \$300,000 during 1999 and therefore is exempt from the audit requirements under the Single Audit Act and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Section II Financial Statement Findings

No financial statement findings were noted during the audit for the year ended December 31, 1999.

Section III Federal Award Findings and Questioned Costs

Not applicable.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS

Seventeenth Judicial District - District Court Fund

For the year ended December 31, 1999

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were reported during the audit for the year ended December 31, 1998.
No reportable conditions were reported during the audit for the year ended December 31, 1998.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1998.

Section II Internal Control and Compliance Material to Federal Awards

Seventeenth Judicial District - District Court Fund did not receive federal awards in excess of \$300,000 during the year ended December 31, 1998 and therefore was exempt from the audit requirements under the Single Audit Act and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 1998.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Seventeenth Judicial District - District Court Fund

For the year ended December 31, 1999

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were reported during the audit for the year ended December 31, 1999.
No reportable conditions were reported during the audit for the year ended December 31, 1999.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1999.

Section II Internal Control and Compliance Material to Federal Awards

Seventeenth Judicial District - District Court Fund did not receive federal awards in excess of \$300,000 during 1999 and therefore is exempt from the audit requirements under the Single Audit Act and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 1999.