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THE THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUNDS

Parishes of Lincoln and Union, Louisiana
Financial Statements with Auditor's Report
For The Year Ended December 31, 1997

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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 Budget Room office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

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**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUNDS**

**Parishes of Lincoln and Union, Louisiana
Financial Statements with Auditor's Report
For The Year Ended December 31, 1997**

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WILLIAM D. EDWARDS

Certified Public Accountant
A Professional Accounting Corporation
Member: AICPA / Chartered by CPAA

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INDEPENDENT AUDITOR'S REPORT

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUND**
Parishes of Lincoln and Union, Louisiana

I have audited the accompanying general purpose financial statements of the Third Judicial District Judicial Clerks Fund as of December 31, 1997, 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. These 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 Clerks Fund as of December 31, 1997, 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

Bayou, Louisiana
June 13, 1998

Receipt Acknowledged
Legislative Auditor

By *P. M. ...*

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUND
Parishes of Lincoln and Union, Louisiana
Combined Balance Sheet
December 31, 1997**

ASSETS	General Fund	General Fund Asset Account Group	Totals Money Order
Cash			
Demand Deposits	\$ 41,671	\$	\$ 41,671
Time Deposits	80,519		80,519
Receivables:			
Intragovernmental:			
Lincoln Parish Sheriff	5,000		5,000
Union Parish Sheriff	2,100		2,100
Lincoln Parish Clerk	1,505		1,505
Union Parish Clerk	815		815
Probation Fees	18		18
Reins-CJM Asset. Fund	3,252		3,252
Other	37		37
Fixed Assets		<u>86,181</u>	<u>86,181</u>
Total Assets	<u>\$ 185,870</u>	<u>\$ 86,181</u>	<u>\$ 272,051</u>
LIABILITIES AND FUNDS EQUITY			
Liabilities:			
Due to other governments:			
Federal taxes payable	\$ 1,419	\$	\$ 1,419
State of Louisiana	775		775
State Unemployment	11		11
Retirement benefits payable	2,823		2,823
Total Liabilities	<u>5,028</u>		<u>5,028</u>
Fund Equity:			
Investment in general			
Bond proceeds		86,181	86,181
Fund balances:			
Unreserved- designated	103,800		103,800
Total Fund Equity	<u>103,800</u>	<u>86,181</u>	<u>189,981</u>
Total Liabilities & Fund Equity	<u>\$ 108,828</u>	<u>\$ 86,181</u>	<u>\$ 195,009</u>

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUND
Parishes of Lincoln and Union, Louisiana
Combined Income Statement
For the year ended December 31, 1997**

REVENUES

Intergovernmental:

Fees collected by:

Union Parish Sheriff	\$ 28,114
Lincoln Parish Sheriff	98,815
Lincoln Parish Clerk of Court	14,769
Union Parish Clerk of Court	11,835
Union Probation Fees	3,338
Retain - Child Abuse Fund	75,877

Interest 1,545

Miscellaneous 408

Total Revenues 232,859

EXPENDITURES

Salaries \$ 121,838

Legal & other professional fees 3,975

Retirement 19,809

Travel, meetings, and conferences 4,484

Group insurance 15,681

Payroll taxes 1,862

Office Expense 3,289

Outside Service 189

Telephone 77

Dues & subscriptions 939

Equipment Rent 4,022

Auto 668

Bank Charges 15

Postage 668

Miscellaneous 224

Total Expenditures 189,551

EXCESS OF REVENUES OVER EXPENDITURES 51,508

**EXPENDITURES FOR CAPITAL FUND ASSET
ACCOUNT GROUP (1,783)**

FUND BALANCE - BEGINNING 53,652

FUND BALANCE - ENDING \$ 103,377

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUND
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements
December 31, 1997**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Third Judicial District Judicial Clerks 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 Clerks 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 court reporters and 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 for 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 GASB Codification Section 2108, the Judicial Clerks 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 Clerks 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 the separable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUNDS
Facilities of Orleans and Iberville, Louisiana
Notes to the Financial Statements (continued)
December 31, 1997**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 Clerks Fund not accounted for in some other fund.

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 Clerks 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 Clerks Fund in the following month, as well as amounts due under grant contracts, interest and dividend revenue, transcript charges to attorneys, and drug enforcement forfeitures collected by the District Attorney and paid annually or upon request.

Transactions 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 Clerks Fund did not adopt a budget for the year ended December 31, 1997. Therefore, the financial statements do not include a comparison of revenue and expenditures to budget.

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUND**
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements (continued)
December 31, 1997

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 Clerks Fund, and do not reflect assets of the court obtained from other sources.

Compensated absences

The Third Judicial District Judicial Clerks 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 accrued 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 Clerks Fund's cash and investments at December 31, 1997 are categorized below to give an indication of the level of risk assumed by the Judicial Clerks Fund at year end. Category 1 includes cash and investments that are insured or registered, or securities held by the Judicial Clerks 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 Clerks Fund's name. Category 3 includes uninsured and unregistered cash and investments, with securities held by the counter party or by its trust

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUND**
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements (continued)
December 31, 1997

B. CASH AND INVESTMENTS (continued)

department or agent but not in the Judicial Clerks 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 Clerks Fund's name although balances so collateralized meet the requirements of state law.

1996	Category			Bank Balance
	1	2	3	
Cash in bank	\$ 41,671	-	-	\$ 41,671
Certificates of deposit	29,525	-	-	29,525
Total cash and investments	\$ 82,196	-	-	\$ 82,196

C. SALARY EXPENDITURES

The Judicial Clerks 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 Clerks Fund and do not include any amounts for salaries maintained 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, 1997 is as follows:

	Office Furniture And Fixtures
General Fund	
Balance, beginning of year 1996	\$ 84,505
Additions:	1,596
Balance, end of year 1996	\$ 86,101

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUND
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements (continued)
December 31, 1997**

II. DEFINED BENEFIT PENSION PLANS

The Third Judicial District Judicial Clerks 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. Partial Employees' Retirement System of Louisiana

All permanent Third Judicial District Judicial Clerks Fund employees who work at least 28 hours per week and are under 60 years of age are required to become members of the plan on the date of employment. At December 31, 1997, 2 of the 3 Fund employees were included in the plan.

Pension benefits

Employees are eligible for retirement if the employee has (a) 30 years of service, regardless of age, (b) 25 years of service and is at least age 55, or (c) 10 years of service and is at least age 60. The monthly retirement allowance is equal to 3 percent of the employee's average compensation for any 3 years of consecutive service in which his compensation was highest, multiplied by the years of service. Benefits cannot exceed 100 percent of the employee's final compensation. In computing the average compensation for 3 years of consecutive service, an annual salary increase of more than 25 percent in the second or third year is not allowed. Employees become vested in the system after 10 years of service.

Death and disability benefits

Upon the death of any Plan member in active service with 5 or more years of service, not eligible for retirement, survivor benefits paid are equal to 60 percent of final compensation for a surviving unmarried spouse with minor children. The benefits will continue as long as the spouse lives and is unmarried or until there are no minor children. The benefits are 40 percent of final compensation upon attainment of age 68 by the spouse, or upon becoming disabled, and are payable as long as the spouse lives and is unmarried. For minor children with no parents, the benefits are 30 percent of final compensation for each child not to exceed 60 percent in total. For plan

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUND
Parties of Litigants and Union, Louisiana
Notes to the Financial Statements (continued)
December 31, 1997**

members who are eligible for retirement, the surviving spouse is eligible for normal retirement benefits.

If a member with at least 5 years of service becomes disabled, he is eligible to receive benefits of 3 percent of the final compensation multiplied by his years of service. However, the number of years will be considered to be at least 15, or the number of actual years plus additional years (to age 60, whichever is less). Benefits cannot exceed 180 percent of final compensation. There are no survivor benefits.

The System does not make separate measurements of assets and pension benefit obligations for individual employees. The pension benefit obligation at December 31, 1997 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$ 815,248,958. The System's net assets available for benefits on that date (valuation method used for balance sheet purposes) were \$ 781,868,819, leaving an unfunded pension benefit obligation of \$ 314,188,031.

Funding sources

Covered employees are required to contribute 8.50 percent of their salary to the Plan. The Fund is required to contribute 2.25 percent of covered employees' salaries.

Payroll of the Fund employees covered by the Parochial Employees' Retirement System of Louisiana plan for 1997 was \$ 18,800, compared to the total Fund payroll of \$ 123,950. Contributions made by the Fund and covered employees were approximately \$ 1,344 and \$ 1,598 respectively, for 1997.

2. Louisiana State Employees Retirement System

Seven of the nine employees of the Third Judicial District Judicial Clerks Fund (Fund) are members of the Louisiana State Employees Retirement System (System), a multiple-employer (cost-sharing), 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.

Contributions of participating state agencies are pooled within the System to fund accrued benefits with contribution rates approved by the Louisiana Legislature. The payroll for

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUND
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements (continued)
December 31, 1997**

employees of all participating agencies in the System totaled \$ 1,687,371,000 for the year ended June 30, 1997. For the year ended December 31, 1997, the Fund's total payroll was \$ 123,990, and the payroll covered by the System was approximately \$ 187,158.

All full-time Fund employees are eligible to participate in the System. Benefits vest with 30 years of service. At retirement age, employees are entitled to annual benefits equal to \$ 180 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 20 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.

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 Fund's statutory and actual contribution for the year ended December 31, 1997, was \$ 20,322, of which \$ 8,816 was contributed by employees and \$ 11,506 was contributed by the Fund.

The actuarially required contribution rate for the year ended December 31, 1997, using the System's actuarial funding method (projected unit credit) and based on covered payroll, was \$21,322, of which (assuming the same statutory contribution rate) \$8,816 is associated with employees and \$12,506 with the Fund. These actuarially determined contributions represent 7.5 percent and 12.4 percent, respectively, of the Fund's payroll. The Fund's actuarially determined contribution represents less than one percent of the total actuarially required contribution of all participating employers and employees.

The pension benefit obligation is a standardized disclosure 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 projected-credited 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 FJDSs and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees. The pension benefit obligation at June 30, 1997 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$ 6,488,361,608. The System's net assets available for benefits on that

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUND
Parishes of Lincoln and Union, Louisiana
Notes to the Financial Statements (continued)
December 31, 1997**

date (valuation method used for balance sheet purposes) were \$4,539,917,806, leaving and unfunded pension benefits obligation of \$1,551,644,806.

Historical trend information showing the system's progress in accumulating sufficient assets to pay benefits when due is presented in the System's 1992 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 and office facilities. The reimbursement for 1997 was \$73,872.

WILLIAM D. EDWARDS

Certified Public Accountant
A Professional Accounting Corporation
Member - AICPA, Society of CPAs

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**THIRD JUDICIAL DISTRICT
JUDICIAL CLERKS FUND**
Parishes of Iberville and Union, Louisiana

I have audited the general purpose financial statements of the Third Judicial District Court - Judicial Clerks Fund as of and for the year ended December 31, 1997, and have issued my report thereon dated June 15, 1998.

I 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.

In planning and performing my audit of the general purpose financial statements of the Third Judicial District Court - Judicial Clerks Fund for the year ended December 31, 1997, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Third Judicial District Court - Judicial Clerks Fund 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 and 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.

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

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

- Revenue/Receipts Cycle
- Purchases/Expediture Cycle
- Payroll
- Furniture, Fixtures and Equipment

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.

I rated 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 financial statements.

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties, so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

My audit did not reveal any significant error or irregularities resulting from this lack of segregation of employee duties and responsibilities.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in account that would be material in relating 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 as a material weakness.

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

This report is intended for the information of the management of the Third Judicial District Court -
Judicial Clerks Fund and the Legislative Auditor of the State of Louisiana. This restriction is not
intended to limit the distribution of this report, which is a matter of public record.



Easton, Louisiana
June 15, 1998

WILLIAM D. EDWARDS

Certified Public Accountant
A Professional Accounting Corporation
Member - AICPA, Society of CPAs

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

THIRD JUDICIAL DISTRICT JUDICIAL CLERKS FUND

Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the Third Judicial District Court - Judicial Clerks Fund as of and for the year ended December 31, 1997, and have issued my report there on dated June 15, 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. 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 laws, regulations, contracts, and grants applicable to the Third Judicial District Court - Judicial Clerks Fund is the responsibility of the management of the Third Judicial District Court - Judicial Clerks Fund. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Third Judicial District Court - Judicial Clerks Fund's compliance with applicable provisions of laws, regulations, contracts, and grants as specified in the Legal compliance Section of the "Louisiana System Survey and Compliance Questionnaire." 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.

The results of our tests indicate that, with respect to the items tested, the Third Judicial District Court - Judicial Clerks Fund failed to comply with the provisions referred to in the preceding paragraph. These items are listed below:

1. The Fund does not carry general insurance for the General Fixed Assets.

With respect to items not tested, nothing came to my attention that caused me to believe that the Third Judicial District Court - Judicial Clerks Fund had not complied, in all material respects, with these provisions.

This report is intended for the information of management of the Third Judicial District Court - Judicial Clerks Fund and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

William B. Edwards

Baton Rouge, Louisiana

June 15, 1998