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THIRTIETH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND

LEESVILLE, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
December 31, 2003

Under provisions of state law this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-04

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W. Michael Brown, CPA

**UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL
STATEMENTS-GOVERNMENTAL ENTITY**

INDEPENDENT AUDITORS REPORT

The Honorable Judge Vernon Clark,
the Honorable Judge John Ford and
the Honorable Lester Kern
Thirtieth Judicial District Judges
Lousville, Louisiana

I have audited the accompanying general-purpose financial statements of the Thirtieth Judicial District Court Judicial Expense Fund, a component unit of the Vernon Parish Police Jury, as of and for the year ended December 31, 2003, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Thirtieth Judicial District Court Judicial Expense Fund's 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 the standards applicable to financial audits contained in *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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose 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 Thirtieth Judicial District Court Judicial Expense Fund as of and for the year then ended December 31, 2003, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 10, 2004, on my consideration of the Thirtieth Judicial District Court Judicial Expense Fund's internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Thirtieth Judicial District Court Judicial Expense Fund taken as a whole. The accompanying financial information listed as additional information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Thirtieth Judicial District Court Judicial Expense Fund. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Elliott & Assoc. "APAC"

Louisville, Louisiana

June 10, 2004

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

The Honorable Judge Verena Clark,
the Honorable Judge John Ford, and the Honorable Judge Lester Katz
Thirtieth Judicial District Court Judicial Expense Fund

I have audited the financial statements of the Thirtieth Judicial District Court Judicial Expense Fund as of and for the year then ended December 31, 2003, and have issued my report thereon dated June 18, 2004. 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 the Thirtieth Judicial District Court Judicial Expense 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 these 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 is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Thirtieth Judicial District Court Judicial Expense 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 would not necessarily disclose all matters in the internal control 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 accounts 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 solely for the information and use of management, others within the organization, the Thirtieth Judicial District Court Judicial Expense Fund, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Elliott & Assoc. "APAC"

Lafayette, Louisiana

June 18, 2004

Thirtieth Judicial District Court Judicial Expense Fund
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year then ended December 31, 2003

I have audited the financial statements of Thirtieth Judicial District Court Judicial Expense Fund as of and for the year then ended December 31, 2003, and have issued my report thereon dated June 10, 2004. I conducted my audit in accordance with generally accepted auditing standards and for 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, 2003 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

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

Internal Control

Material Weaknesses Yes No
Reportable Conditions Yes No

Compliance

Compliance Material to Financial
Statements Yes No

b. Federal Awards

Internal Control

Material Weaknesses Yes No N/A
Reportable Conditions Yes No N/A

Type of Opinion On Compliance For Major Programs

Unqualified Qualified
Disclaimer Adverse
N/A

Are their findings required to be reported in accordance with Circular A-133, Section 510(a)?

Yes No N/A

c. Identification of Major Programs

CFDA Number(s)	Name of Federal Program
None	None

Dollar threshold used to distinguish between Type A and Type B Programs:

N/A

Is the auditor a "low-risk" auditor, as defined by OMB Circular A-133?

Yes No N/A

Section II Financial Statement Findings

N/A

Section III Federal Award Findings and Questioned Costs

N/A

See independent auditor's report.

GENERAL PURPOSE FINANCIAL STATEMENTS

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
 December 31, 2003

	Governmental Fund Type Special Revenue Fund	Account Group General Fund Assets	Totals (Memorandum Only)
ASSETS			
Cash and cash equivalents (Note 2)	\$ 32,348	\$ —	\$ 32,348
Investments (Note 3)	185,143	—	185,143
Receivables (Note 4):			
Suit fees	1,080	—	1,080
Defendant fees	2,135	—	2,135
General fixed assets (Note 5)	—	84,924	84,924
Total assets	<u>\$ 300,686</u>	<u>\$ 84,924</u>	<u>\$ 385,610</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES	\$ —	\$ —	\$ —
FUND EQUITY			
Investment in general fixed assets (Note 5)	—	84,924	84,924
Fund balance - unreserved- undesignated	200,606	—	200,606
Total fund equity	<u>200,606</u>	<u>84,924</u>	<u>285,530</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 300,686</u>	<u>\$ 84,924</u>	<u>\$ 385,610</u>

The accompanying notes are an integral part of this statement.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2003

Revenues:	
Fees, charges, and commissions for services	\$ 58,527
Interest income	1,261
Miscellaneous income	<u>318</u>
Total revenues	<u>60,106</u>
Expenditures:	
Personnel services and related benefits	—
Operating services	7,693
Materials and supplies	300
Travel and other charges	—
Capital outlay (Note 5)	<u>1,178</u>
Total expenditures	<u>9,171</u>
Excess of revenues over expenditures	51,873
Fund balance, beginning	<u>148,733</u>
Fund balance, ending	<u>200,606</u>

The accompanying notes are an integral part of this statement.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET (GAAP) AND ACTUAL
 GOVERNMENTAL FUND TYPE-GENERAL FUND
 For the Year Ended December 31, 2003

	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:			
Clerk of Courts	\$ 26,400	\$26,265	\$ (135)
YPSO	35,000	33,262	(1,738)
Interest income	1,000	1,261	261
Miscellaneous	<u> 800</u>	<u> 215</u>	<u>(585)</u>
Total revenues	<u>62,900</u>	<u>61,004</u>	<u>1,896</u>
Expenditures:			
Capital outlay	4,000	1,178	2,822
Office supplies	2,200	4,243	(2,043)
Accounting and professional fees	4,000	3,419	580
Dues, subscriptions/library materials	2,800	---	2,800
Seminar expenses	500	---	500
Travel and entertainment	800	---	800
Repairs	500	300	200
Miscellaneous	200	---	200
Postage	<u> 120</u>	<u> </u>	<u> 120</u>
Total expenditures	<u>16,720</u>	<u> 9,131</u>	<u> 7,589</u>
Excess (deficiency) of revenues over expenditures	46,180	51,873	5,293
Fund balance, beginning of the year	<u>148,733</u>	<u>148,733</u>	<u> </u>
Fund balance, end of year	<u>\$ 194,913</u>	<u>\$ 200,606</u>	<u>\$ 5,293</u>

See accompanying notes and accountant's report.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2003

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Thirtieth Judicial District Court Judicial Expense Fund (the "Judicial Expense Fund") was established by Act 72 of the 1998 Session of the Louisiana Legislature to be effective January 1, 1998. The act provides that the clerk of court in the Thirtieth Judicial District shall collect from every person filing any type of civil suit or proceeding, and who is not otherwise exempted by law from the payment of court costs, a sum to be determined by the judges of the district, sitting en banc, which sum shall not exceed fifteen dollars, subject, however, to the provisions of Code of Civil Procedure Art. 5181 et seq. In all criminal cases over which the Thirtieth Judicial District Court has jurisdiction, there shall be taxed as costs against every defendant who is convicted after trial or after he pleads guilty or nolo contendere or who forfeits his bond a sum likewise determined, but which shall not exceed five dollars, which shall be collected by the sheriff.

The clerk of court and sheriff shall place all sums collected or received under this Section with the chief judge, who shall place the funds in a separate account to be designated as the judicial expense fund for the Thirtieth Judicial District Court. The judges of the court, sitting en banc, shall have control over the fund and all disbursements made therefrom.

The judges of the court, sitting en banc, in lieu of all or any part of the fees for reporting and transcribing testimony authorized under the provisions of R.S. 13:951(F), or other applicable laws, and in addition to salaries otherwise provided, authorized, or established by law, may fix and pay each of their court reporters a salary from the judicial expense fund. The judges, sitting en banc, may further appoint such secretarial, law clerks, clerical, research, administrative, or other personnel as they deem necessary to expedite the business and functions of the court and fix and pay all or any part of the salaries of such personnel out of the monies in the judicial expense fund. In like manner, the judges, sitting en banc, may utilize the monies in the judicial expense fund to pay all or any part of the cost of establishing or maintaining a law library for the court or for buying or maintaining any type of equipment, supplies, or other items consistent with or germane to the efficient operation of the court. In general, the judicial expense fund is established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the officers of the judges, and in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provided, authorized, or established by law for any of these purposes.

No salary shall be paid from the judicial expense fund for the Thirtieth Judicial District Court to any of the judges thereof except as may be paid for administering the fund and then only after prior legislative approval.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2003

The following is a summary of the most significant accounting policies:

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Vernon Parish Police Jury is the financial reporting entity for Vernon Parish. The financial reporting entity consists of (a) the primary Government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of the relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Vernon Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criterion includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
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.

The Judicial Expense Fund is a part of the district court system. Because the district court system is totally dependent on the police jury for office space and courtroom, the Judicial Expense Fund was determined to be a component unit of the Vernon Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Judicial Expense Fund and do not present information on the police jury, for general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2003

B. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Judicial Expense Fund 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 Judicial Expense Fund 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. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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 a government's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The Judicial Expense Fund's current operations require the use of the following fund type and account group:

Special Revenue Fund - Special revenue funds are to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes such as the collection of criminal court costs as explained in detail on page 11.

General Fixed Asset Account Group - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed asset account group, rather than in the governmental funds. All fixed assets are valued at actual historical cost. No depreciation has been provided on general fixed assets.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The records of the Judicial Expense Fund are maintained on the cash basis of accounting. However, the governmental funds reported in the accompanying financial statements has been converted to the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues - Fees collected in the form of court costs are recorded as revenue in the year in which such fees are earned.

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

Other Financing Sources - Any other types of transactions are accounted for as other financing sources, such as sales of fixed assets, long-term debt proceeds, capital lease transactions, or grants. These other financing sources are recognized at the time the underlying events occur.

E. BUDGETARY PRACTICES

The Judicial Expense Fund utilizes the following budgetary practice:

Annually the District adopts a budget as a management device for control of revenues and expenses. A comparison of budget and actual is included with the accompanying statements.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits with maturities of three months or less. Under state law, the district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana, or United States bonds, treasury bills and notes, or certificates.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2003

G. ACCOUNTS RECEIVABLE

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible. Uncollectible amounts are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the receivable. At December 31, 2003, no amounts were deemed uncollectible.

H. TOTAL COLUMN ON COMBINED STATEMENTS

The total column on the combined balance sheet is captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

The Judicial Expense Fund's carrying amount of deposits with financial institutions was \$32,948 at December 31, 2003. The bank balance at December 31, 2003 was \$31,538 of which \$31,538 was covered by federal depositary insurance.

3. INVESTMENTS

Investments held at December 31, 2003 consist of \$165,143 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at December 31, 2003 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2915. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, corporations, or instrumentalities, as well as securities agreements collateralized by those securities.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2003

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:285(A)(1)(b) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "Investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 360 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

4. RECEIVABLES

The receivables of \$3,219 at December 31, 2003 represent amounts due the Judicial Expense Fund for criminal and civil fees, which were earned during December 2003 but were not received until subsequent to year-end.

5. CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in general fixed assets of the Judicial Expense Fund for the year ended December 31, 2003:

	<u>Office Equipment</u>
Balance at January 1, 2002	\$83,746
Additions	1,378
Deletions	<u> </u>
Balance at December 31, 2003	<u>\$85,124</u>

6. OTHER DISCLOSURES

There were no subsequent events, leases, or related party transactions that require disclosure in these notes to the December 31, 2003 financial statements.

SUPPLEMENTARY INFORMATION

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended December 31, 2000

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control and compliance material to the financial statements.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO
FEDERAL AWARDS**

There were no prior year findings relating to internal control and compliance material to federal awards.

SECTION III MANAGEMENT LETTER

There was no management letter with prior year audit report.

See independent auditor's report.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Year Ended December 31, 2000

SECTION I	INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT
	N/A
SECTION II	INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS
	N/A
SECTION III	MANAGEMENT LETTER
	N/A

See independent auditor's report.