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LOUISIANA GOVERNMENT - POLITICAL SUBSIDIARY
POLITICAL SUBSIDIARY 1980
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1981

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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 notified, or assigned, 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 22 1982

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The Honorable Robert Brinkman, Chief Judge
Louisiana Twenty-Seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 operation that we consider to be material weaknesses. However, we noted the following matter involving the internal control over financial reporting:

Judges' Advances

Currently the judges' advances are being deposited in separate accounts which include other activity. The advances should be deposited in accounts in which no other funds are deposited.

This report is intended for the information of the judges and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company
Opelousas, Louisiana
June 26, 1998

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS:	
Combined Balance Sheet - All Fund Types and Account Groups	2
Statement of Revenues, Expenditures, and Changes in Fund Balance - all Governmental Fund Types	3-4
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual - General Fund	5
Notes to Financial Statements	6-11
RELATED REPORT	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	12-13

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INDEPENDENT AUDITOR'S REPORT

The Honorable Robert Brinkman, Chief Judge
Louisiana Twenty-Seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund, as of and for the year ended December 31, 1987, as listed in the table of contents. These general purpose financial statements are the responsibility of the Twenty-Seventh Judicial 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. These 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 the judges, 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 Louisiana Twenty-Seventh Judicial District Judicial Expense Fund as of December 31, 1987, 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 28, 1988 on our consideration of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

John S. Bowling & Company
Opelousas, Louisiana
June 28, 1988

LOUISIANA TWENTY-EIGHTH FISCAL YEAR-END FINANCIAL REPORT FROM
 COMPTROLLER, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1961

	GOVERNMENTAL		TOTALS	
	FUND TYPES		(From/Carried Over)	
	GENERAL FUND	SPECIAL REVENUE	1961	1962
REVENUES				
Intergovernmental				
Court cost collections from				
Clerk of Court	\$71,890		\$71,890	\$71,150
Shreveport's Department	251,017		187,817	98,424
Police Jury	16,800		16,855	125
Rail bond premiums	7,120		7,321	7,489
Parish Law Library collections				
From District Attorney		52,580	7,380	
From Indigent Defenders Board		8,000	8,000	
Interest income	22,875	72	12,165	10,813
Miscellaneous income	22		22	88
Total revenues	<u>\$21,826</u>	<u>\$1,312</u>	<u>\$20,670</u>	<u>\$91,924</u>
EXPENDITURES				
Judicial				
Current operating				
Insurance	535		535	478
Office supplies	19,860	87	19,947	19,871
Post expenses	16,480		16,400	20,890
Transcripts	126		154	17,886
Library supplements	6,040	1,586	7,629	10,982
Professional services	1,788		1,788	3,357
Miscellaneous	488		598	688
Wages	60,872		58,871	60,000
Payroll taxes	1,888		1,989	3,513
Similar	264		264	202
Telephone	7,830		1,931	6,464
Equipment maintenance	3,600		3,600	3,997
Capital outlay	96,680	5,688	42,185	60,872
Rents services				
Lease payments	3,520		3,700	6,668
Total expenditures	<u>\$16,620</u>	<u>\$7,311</u>	<u>\$21,802</u>	<u>\$86,728</u>
OTHER RECEIPTS AND REVENUES FROM				
CURRENT EXPENDITURES				
	\$4,685	\$4,201	\$0,808	\$15,820
OTHER FINANCING SOURCE CHANGES				
Receipts in loan	11,312		17,333	11,000
Transfers in loan	12,569	2,980		
Total other financing				
sources	<u>\$14,713</u>	<u>\$2,980</u>	<u>\$17,333</u>	<u>\$11,000</u>

Continued of next page.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
 ORLEANS, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE,
 ALL GOVERNMENTAL FUND TYPES INCLUDED
 FOR THE YEAR ENDED DECEMBER 31, 1992

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL	(Memorandum Total)	
	<u>FUND</u>	<u>ACCOUNT</u>	<u>1992</u>	<u>1990</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$71,218	\$4,381	\$75,599	\$104,482
FUND BALANCE, beginning of year	131,245	-----	131,245	255,547
FUND BALANCE, end of year	<u>202,463</u>	<u>4,762</u>	<u>207,225</u>	<u>359,962</u>

The accompanying notes are an integral part of this statement.

LEGISLATIVE AGENCY - DISTRICT JUDICIAL EXPENSE FUND
SPRINGFIELD, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (FUND BALANCE) AND ACTUAL -
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1987

	1987		VARIANCE FAVORABLE (UNFAVORABLE)	1986
	BUDGET	ACTUAL		(Budget) ACTUAL
REVENUES				
Inter-governmental				
Court case collections from				
Clark of Court	\$20,000	\$27,873	\$7,873	\$27,405
Sheriff's Department	100,000	148,077	47,877	94,804
Police Jury		24,851	24,851	175
Reimbursement for transcripts	25,000	25,500	5,500	12,800
Bail bond premiums	7,131	7,251	7,251	7,603
Interest		12,873	12,873	10,833
Miscellaneous	1,100	71	(1,029)	82
Total revenues	254,231	325,881	71,650	156,239
EXPENDITURES				
Judicial				
Current expenditures				
Insurance	504	524		678
Office supplies	3,529	19,218	(15,689)	54,854
Court reporter	26,480	24,400	2,080	28,800
Transcript	21,250	21,250		25,436
Library supplements		2,828	(2,828)	9,880
Professional services	3,185	3,788	603	3,251
Miscellaneous	687	727	(40)	454
Judge advances	9,000		9,000	
Wages	50,911	50,871	40	45,000
Payroll taxes	1,894	3,211	1,317	3,420
Sealcar	287	288	(1)	322
Utilities	1,434	7,725	(6,291)	4,280
Equipment maintenance	3,450	3,444	6	3,857
Capital outlay	22,780	22,289	4,491	29,881
Bids service		5,813	(5,813)	5,682
Lease payments		5,813	(5,813)	5,682
Total expenditures	186,223	188,854	2,631	188,689
CHANGES (DEFICIENCY) OF FUNDING OVER				
 CURRENT EXPENDITURES	61,612	66,839	5,227	(37,441)
OTHER FINANCING SOURCES (USES)				
Transfers out		(7,000)		
FUND BALANCE, beginning of year		208,323		208,323
FUND BALANCE, end of year		259,862		226,243

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1992

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. SCOPE OF PRESENTATION

The accompanying general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund of St. Landry Parish 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 standards-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 34 established criteria for determining which component units should be considered part of another entity 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 criteria 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.

Governmental Accounting Standards Board Statement No. 14 also states that a special purpose government is financially independent if it has the ability to complete certain essential fiscal events without substantive approval by a primary government. A special purpose government is financially independent if it has the authority to do all three of the following:

- a. Determine its budget without another government having the authority to approve and modify that budget.
- b. Levy taxes or set rates or charges without approval by another government.
- c. Issue bonded debt without approval by another government.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
SPENDING ACCOUNTS
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1991

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. REPORTING ENTITY (Continued)

The Louisiana Twenty-Seventh Judicial District Judicial Expense Fund was created by acts statute individually and is governed by the four independently elected district judges. The Judicial Expense Fund is a special purpose government which is financially independent and therefore is not a component unit of any other governmental unit, including the police jury. The Judicial Expense Fund is financially independent because:

- a. The judges determine the budget for the Judicial Expense Fund and no other government has the authority to approve and/or modify the budget.
- b. The judges determine the amount of court costs to be levied in civil and criminal cases.
- c. The acts statute which created the Fund sets the type of expenditures which can be made out of the Fund and the Judges determine those expenditures.

b. FUND ACCOUNTING

The District 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 financial resources.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursements of specific or legally restricted monies and the acquisition or construction of general fixed assets.

Governmental Fund Types

The General Fund is the general operating fund of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund. It is used to account for all financial resources except those required to be accounted for in other funds.

The Special Revenue Fund accounts for contributions made to Parish Law Library by the St. Landry Parish District Attorney, St. Landry Parish Indigent Defender Board and the Judicial Expense Fund.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
SPHOULSAZ, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FIXED ASSETS (Continued)

Fixed Assets

The General Fixed Assets Account Group is established to account for all fixed assets of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund.

The General long-term Debt Account Group is established to account for all long-term liabilities that are expected to be financed from governmental funds.

D. BAIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund types 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. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

All governmental funds are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available. 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, if measurable. The Judicial Expense Fund's records are maintained on a cash basis of accounting. However, the governmental fund type reported in the accompanying financial statements has been converted to a modified accrual basis of accounting utilizing the above practices.

Revenues consist primarily of court costs which are recognized when assessable to accrual. Miscellaneous revenues are recorded when received because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Purchases of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies, if any, are not recorded as assets at the close of the year, unless material. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

E. DEPRECIATION

The Louisiana Twenty-Seventh Judicial District Judicial Expense Fund does not employ the cost-benefit system of accounting.

LOUISIANA THIRTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
SPRINGFIELD, LOUISIANA
STATE OF FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. INVESTMENTS AND CASH

Louisiana retained authority the Judicial Expense Fund to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

Investments are stated at cost or amortized cost, which approximates market.

G. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. These assets are recorded as expenditures in the governmental fund types when purchased. All assets are maintained on the basis of historical cost and no depreciation is computed or recorded thereon. The Louisiana Twenty-Seventh Judicial District Judicial Expense Fund does not have public domain or infrastructure outlays. Interest costs on fixed assets have not been incurred. Fixed assets consist of acquisitions since 1987 for the Parish Law Library and equipment. Prior to 1987, the cost of the Parish Law Library was accounted for on the books of the Police Jury.

H. BUDGETS AND BUDGETARY ACCOUNTING

Annually, the Judicial Expense Fund prepares and adopts a budget for the General Fund. Formal budget integration is not employed as part of the accounting system; however, routine budget comparisons are made prior to expending funds. Budgets are prepared on a cash basis of accounting and appropriations lapse at year-end. The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments. The revenues and expenditures shown on page 3 are reconciled with the amounts reflected on the budget comparison, page 4 as follows:

	—1987—
Revenues	
Page 3 Revenues	\$921,898
add: Transcript reimbursements	27,900
Prior year intergovernmental receivables	10,710
Less: Current year intergovernmental receivables	(18,585)
Page 3 Revenues	<u>931,923</u>
Expenditures	
Page 3 Expenditures	\$766,476
add: Prior year payables	5,988
Transcript reimbursements	22,980
Less: Current year payables	(16,860)
Capitalized interest	(17,233)
Page 3 Expenditures	<u>760,651</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. DEBITS AND CREDITS ACCOUNTING (Continued)

Fund Balance

Page 4 Fund Balance, end of year	\$200,000
Add: Current year payments	8,000
Less: Current year receivables	(18,000)
Page 5 Fund balance, end of year	<u>\$190,000</u>

I. ACCUMULATED LEAVES

The Judicial Expense Fund does not provide its employees with accumulated vacation or sick leave.

J. RETIREMENT

The Judicial Expense Fund's employees contribute to the Social Security system.

K. TOTAL COLUMNS ON FINANCIAL STATEMENTS

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not purport to present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.

L. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Judicial Expense Fund's financial position and operations.

2. CASH AND INVESTMENTS

At December 31, 1987, the book balance of the Fund's deposits was \$190,984. The book balances of checking accounts were \$76,000, in certificate of deposit accounts was \$214,645 and in a savings account was \$10,343 at December 31, 1987. The cash and investments are fully collateralized by Federal Deposit Insurance and/or by collateral pledged by the banks in the District's name.

3. DEFICIT FUND BALANCE

The Judicial Expense Fund did not have a deficit fund balance at December 31, 1987.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
SHREVEPORT, LOUISIANA
STATE TO FINANCIAL STATEMENTS
DECEMBER 31, 1990

4. GENERAL FIXED ASSETS ACCOUNT GROUP

The following is a summary of changes in the General Fixed Assets Account Group:

	Balance January 1, 1987	Additions	Deductions	Balance December 31, 1990
Library	\$123,477	\$21,763		\$145,240
Other structures and improvements	8,868			8,868
Equipment and furniture	78,122	20,422	62,829	35,715
Totals	210,467	42,185	2,829	249,823

5. COMPENSATION

The Chief Judge and the three other judges do not receive compensation from the Twenty-Seventh Judicial District Judicial Expense Fund.

6. CAPITAL LEASES

The capital leases for the phone system provides that at the end of the lease the phone system can be purchased for \$1. The Judicial Expense Fund purchased one of these machines during the year ended December 31, 1990. As of December 31, 1987, the Judicial Expense Fund leased two copy machines and three phone systems under agreements which are classified as capital leases. The capital leases provide that at the end of the leases the copying machines can be purchased for \$225 on one and \$500 on the other one.

	Capital Lease Copy Machines	Capital Lease Phone Systems
Lease term	Various	60 months
Lease period	Various	Various
Asset capitalized	\$32,885	\$8,868
Monthly payments	\$282	\$168
Future minimum lease payments for years ended December 31,		
1990	\$3,889	\$3,989
1991	3,490	3,989
1992	3,490	3,989
1993	3,794	3,989
1994	-----	3,490
	2,263	2,556

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 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowline, CPA
 1934-1934

Harold Dunn, CPA
 Retired

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

To the Honorable Robert Reidsman, Chief Judge
 Louisiana Twenty-Seventh Judicial District
 Judicial Expense Fund
 Opelousas, Louisiana

We have audited the general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund, as of and for the year ended December 31, 1993, and have issued our report thereon dated June 26, 1994. 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 Louisiana Twenty-Seventh Judicial District Judicial Expense Fund'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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed the following instance of noncompliance that is required to be reported under Government Auditing Standards, for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's 1993 financial statements.

Condition: A budget was not prepared for the Special Revenue Fund.

Criteria: Louisiana Revised Statute 18:1300 states that a budget must be prepared for all Special Revenue funds.

Effect: The budget was not prepared.

Cause: The Louisiana Twenty-Seventh Judicial District Judicial Expense Fund inadvertently did not set up a Special Revenue Fund; therefore, did not realize a budget needed to be prepared.

Management's Response: A budget will be prepared for the Special Revenue Fund in the future.

To the Louisiana Twenty-Seventh Judicial
District Judicial Expense Fund
Page 2

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund'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 operation that we consider to be material weaknesses. However, we noted another matter involving the internal control over financial reporting that we have reported to the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund in a separate letter dated June 26, 1998.

This report is intended for the information of the judges and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Opelousas, Louisiana
June 26, 1998