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LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT  
JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1998

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Release Date: 7-14-99

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Joel Lanclos, Jr., CPA  
 Russell J. Stelly, CPA  
 Chizal S. Fontenot, CPA  
 James L. Nicholson, Jr., CPA  
 G. Kenneth Pavy, II, CPA  
 Darren J. Carl, CPA  
 Michael A. Roy, CPA



**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

John S. Dowling, CPA  
 1904-1984

Retired

Harold Dupre, CPA  
 1996  
 John Newton Stout, CPA  
 1998  
 Dwight Ledoux, CPA  
 1998

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, 1998, 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. 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 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, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The Schedule of Prior Year Findings as required by the Louisiana Legislative Auditor is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund. 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated June 22, 1999 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. Dowling & Company*  
 Opelousas, Louisiana  
 June 22, 1999

FINANCIAL STATEMENTS

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1998

ASSETS	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		TOTALS	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	LONG-TERM DEBT	(Memorandum Only)	1997
					1998	
Cash in bank	\$145,559	\$3,644			\$149,203	\$83,339
Investments, at cost	228,175				228,175	214,645
Due from Clerk of Court	1,696				1,696	1,935
Due from Sheriff's Department	13,660				13,660	16,630
Parish Law Library			\$174,866		174,866	145,440
Other structures and improvements			8,868		8,868	8,868
Equipment and furniture			95,367		95,367	83,515
Amount to be provided				\$22,947	22,947	18,619
<b>Total assets</b>	<u>389,090</u>	<u>3,644</u>	<u>279,101</u>	<u>22,947</u>	<u>694,782</u>	<u>572,991</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Accounts payable	\$1,921	\$1,089			\$3,010	\$5,289
Payroll taxes payable	1,949				1,949	1,978
Capital lease - Xerox				\$12,228	12,228	9,063
Capital lease - A T & T				10,719	10,719	9,556
Total liabilities	<u>3,870</u>	<u>1,089</u>	<u>-0-</u>	<u>22,947</u>	<u>27,906</u>	<u>25,886</u>
<b>FUND EQUITY</b>						
Investment in general fixed assets -						
Judicial Expense Fund			\$274,803		274,803	233,525
State donated			4,298		4,298	4,298
Fund balance		2,555			2,555	6,701
Reserved for Parish Law Library						
Unreserved, undesignated	385,220				385,220	302,581
Total fund equity	<u>385,220</u>	<u>2,555</u>	<u>279,101</u>	<u>-0-</u>	<u>666,876</u>	<u>547,105</u>
Total liabilities and fund equity	<u>389,090</u>	<u>3,644</u>	<u>279,101</u>	<u>22,947</u>	<u>694,782</u>	<u>572,991</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>GOVERNMENTAL</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>SPECIAL</u>	<u>(Memorandum Only)</u>	
	<u>FUND</u>	<u>REVENUE</u>	<u>1998</u>	<u>1997</u>
<u>REVENUES</u>				
Intergovernmental				
Court cost collections from				
Clerk of Court	\$26,958		\$26,958	\$27,892
Sheriff's Department	146,358		146,358	157,017
Policy Jury	19,837		19,837	16,853
Bail bond premiums	14,472		14,472	7,131
Parish Law Library collections				
from District Attorney		\$2,500	2,500	2,500
from Indigent Defender Board		9,000	9,000	9,000
Interest income	14,781		14,781	12,145
Miscellaneous income	100		100	72
<u>Total revenues</u>	<u>222,506</u>	<u>11,500</u>	<u>234,006</u>	<u>232,610</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Insurance	515		515	533
Office supplies	18,799		18,799	19,947
Court reporters	2,400		2,400	26,400
Transcripts	3,247		3,247	134
Library supplements				7,629
Professional services	2,400		2,400	1,788
Miscellaneous	1,719		1,719	698
Wages	63,519		63,519	50,971
Payroll taxes	4,947		4,947	3,989
Seminars	459		459	268
Telephone	8,848		8,848	7,931
Equipment maintenance	4,404		4,404	3,403
Internet	520		520	
Capital outlay	27,029	18,146	45,175	42,185
Debt service				
Lease payments	5,754		5,754	5,930
<u>Total expenditures</u>	<u>144,560</u>	<u>18,146</u>	<u>162,706</u>	<u>171,806</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>				
<u>(UNDER) EXPENDITURES</u>	<u>77,946</u>	<u>(6,646)</u>	<u>71,300</u>	<u>60,804</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Inception of lease	7,193		7,193	17,233
Transfers in (out)	(2,500)	2,500		
<u>Total other financing</u>	<u>4,693</u>	<u>2,500</u>	<u>7,193</u>	<u>17,233</u>
<u>sources</u>				

Continued of next page.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
ALL GOVERNMENTAL FUND TYPES (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>GOVERNMENTAL</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>SPECIAL</u>	<u>(Memorandum Only)</u>	
	<u>FUND</u>	<u>REVENUE</u>	<u>1998</u>	<u>1997</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>AND OTHER SOURCES OVER (UNDER)</u> <u>EXPENDITURES AND OTHER USES</u>	\$82,639	\$(4,146)	\$78,493	\$78,037
<u>FUND BALANCE</u> , beginning of year	<u>302,581</u>	<u>6,701</u>	<u>309,282</u>	<u>231,245</u>
<u>FUND BALANCE</u> , end of year	<u>385,220</u>	<u>2,555</u>	<u>387,775</u>	<u>309,282</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -

BUDGET (CASH BASIS) AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
	<u>VARIANCE</u>		<u>VARIANCE</u>	
	<u>(UNFAVORABLE)</u>		<u>(UNFAVORABLE)</u>	
	<u>FAVORABLE</u>		<u>FAVORABLE</u>	
<u>REVENUES</u>				
Intergovernmental				
Court cost collections from				
Clerk of Court	\$21,960	\$27,197		\$5,237
Sheriff's Department	151,000	149,328		(1,672)
Police Jury		19,837		19,837
Reimbursement for transcripts	26,660	24,000		(2,660)
Bail bond premiums	7,131	14,472		7,341
Parish Law Library Collections				
from District Attorney			\$2,500	\$2,500
from Indigent Defender Board			9,000	9,000
Interest		14,781		
Miscellaneous	<u>1,100</u>	<u>100</u>		<u>(1,000)</u>
<u>Total revenues</u>	<u>207,851</u>	<u>249,715</u>	<u>11,500</u>	<u>11,500</u>

EXPENDITURES

Judicial

Current expenditures

Insurance

Office supplies

Court reporter

Transcript

Library supplements

Professional services

Miscellaneous

Judge advances

Wages

	524	524		
	3,319	19,579		(16,260)
	26,400	2,400		24,000
	21,240	28,782		(7,542)
	2,183	2,400		(217)
	697	1,719		(1,022)
	9,000			9,000
	50,971	63,519		(12,548)

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LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -

BUDGET (CASH BASIS) AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 1998

	GENERAL FUND		SPECIAL REVENUE FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<u>EXPENDITURES (Continued)</u>					
Payroll taxes	\$3,854	\$4,976			\$(1,122)
Seminar	267	459			(192)
Utilities	7,614	9,261			(1,647)
Equipment maintenance	2,450	4,713			(2,263)
Capital outlay	29,001	19,513	\$20,701	\$18,278	\$2,423
Debt service					
Lease payments		5,698			(5,698)
Total expenditures	<u>157,520</u>	<u>163,543</u>	<u>20,701</u>	<u>18,278</u>	<u>2,423</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>					
<u>OVER (UNDER) EXPENDITURES</u>	<u>50,331</u>	86,172	<u>(9,201)</u>	(6,778)	<u>2,423</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in (out)		(2,500)		2,500	
<u>FUND BALANCE, beginning of year</u>		<u>290,062</u>		<u>7,922</u>	
<u>FUND BALANCE, end of year</u>		<u>373,734</u>		<u>3,644</u>	

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS 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. 14 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 fiscally 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 fiscally independent if it has the ability to complete certain essential fiscal events without substantive approval by a primary government. A special purpose government is fiscally 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  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

The Louisiana Twenty-Seventh Judicial District Judicial Expense Fund was created by state statute individually and is governed by the four independently elected district judges. The Judicial Expense Fund is a special purpose government which is fiscally independent and therefore is not a component unit of any other governmental unit, including the police jury. The Judicial Expense Fund is fiscally 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 state statute which created the Judicial Expense Fund cite the type of expenditures which can be made out of the Fund and the judges determine these expenditures.

C. 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 the 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  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING (Continued)

Account Groups

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. BASIS 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 susceptible 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. ENCUMBRANCES

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. INVESTMENTS AND CASH

Louisiana statutes authorize 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 and Special Revenue Funds. 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 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, as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
<u>Revenues</u>		
Page 3 Revenues	\$222,506	\$11,500
Add: Transcript reimbursements	24,000	
Prior year intergovernmental receivables	18,565	
Less: Current year intergovernmental receivables	<u>(15,356)</u>	<u>          </u>
Page 5 Revenues	<u>249,715</u>	<u>11,500</u>
<u>Expenditures</u>		
Page 3 Expenditures	\$144,560	\$18,146
Add: Prior year payables	6,046	1,221
Transcript reimbursements	24,000	
Less: Current year payables	(3,870)	(1,089)
Capitalized leases	<u>(7,193)</u>	<u>          </u>
Page 6 Expenditures	<u>163,543</u>	<u>18,278</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. BUDGETS AND BUDGETARY ACCOUNTING (Continued)

	<u>General Fund</u>	<u>Special Revenue Fund</u>
<u>Fund Balance</u>		
Page 4 Fund Balance, end of year	\$385,220	\$2,555
Add: Current year payables	3,870	1,089
Less: Current year receivables	<u>(15,356)</u>	<u>      </u>
Page 6 Fund Balance, end of year	<u>373,734</u>	<u>3,644</u>

I. COMPENSATED ABSENCES

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, 1998, the book balance of the Fund's deposits was \$377,378. The bank balances of checking accounts were \$89,888, in certificate of deposit accounts was \$228,175 and in savings accounts was \$61,229 at December 31, 1998. 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, 1998.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

4. GENERAL FIXED ASSETS ACCOUNT GROUP

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

	Balance January 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1998</u>
Library	\$145,440	\$29,426		\$174,866
Other structures and improvements	8,868			8,868
Equipment and furniture	<u>83,515</u>	<u>15,749</u>	<u>\$3,897</u>	<u>95,367</u>
<u>Totals</u>	<u>237,823</u>	<u>45,175</u>	<u>3,897</u>	<u>279,101</u>

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

As of December 31, 1998, the Judicial Expense Fund leased two copy machines and four 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 \$525 on one and \$500 on the other one. The capital leases for the phone systems provide that the phone systems can be purchased for \$1 at the end of the leases.

	<u>Copy Machines</u>	<u>Phone Systems</u>
Lease terms	48 months	60 months
Lease periods	Various	Various
Assets capitalized	\$14,480	\$13,334
Monthly payments	280	222
Future minimum lease payments for years ended December 31,		
1999	\$3,363	\$2,665
2000	3,363	2,665
2001	3,466	2,665
2002	2,036	2,329
2003	<u>          </u>	<u>395</u>
	<u>12,228</u>	<u>10,719</u>

RELATED REPORT



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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

To the Honorable Robert Brinkman, 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, 1998, and have issued our report thereon dated June 22, 1999. 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 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 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.

To the Louisiana Twenty-Seventh Judicial  
District Judicial Expense Fund  
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This report is intended for the information of the judges and the appropriate regulatory agency and is not intended to be and should not be used by anyone other than these specified parties.

*John S. Dowling # Company*  
Opelousas, Louisiana  
June 22, 1999

SUPPLEMENTARY INFORMATION

Joel Lanclos, Jr., CPA  
 Russell J. Stelly, CPA  
 Chizal S. Fontenot, CPA  
 James L. Nicholson, Jr., CPA  
 G. Kenneth Pavy, II, CPA  
 Darren J. Carl, CPA  
 Michael A. Roy, CPA



**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA  
 1904-1984

Retired

Harold Dupre, CPA  
 1996

John Newton Stout, CPA  
 1998

Dwight Ledoux, CPA  
 1998

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Honorable Robert Brinkman, 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, 1998, and have issued our report thereon dated June 22, 1999. Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole.

The year 2000 supplementary information on page 16 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund is or will become year 2000 compliant, that the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund does business are or will become year 2000 compliant.

*John S. Dowling & Company*

Opelousas, Louisiana  
 June 22, 1999

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
YEAR 2000 REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 1998

The Louisiana Twenty-Seventh Judicial District Judicial Expense Fund utilizes the computer software package which was purchased and is operated by the St. Landry Parish Clerk of Court. Management of the Judicial Expense Fund will inquire of the Clerk of Court as to whether the software is year 2000 compliant. If failure of the software would occur, the Expense Fund's personnel are familiar with maintaining a manual accounting system. The Expense Fund's financial institutions have communicated to them that extensive testing under state and federal guidelines are currently being performed.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 1998

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

1997-1 - Budget not prepared  
Resolved

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

1997-2 Judges' Advances  
Resolved