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LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT
JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1995

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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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-24-96

TABLE OF CONTENTS

	<u>PAGE</u>
<u>INDEPENDENT AUDITOR'S REPORT</u>	1
<u>FINANCIAL STATEMENTS</u>	
Combined Balance Sheet - All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual - General Fund	4
Notes to Financial Statements	5-10
<u>RELATED REPORTS</u>	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	11-12
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	13



JOHN S. DOWLING & COMPANY
 CERTIFIED PUBLIC ACCOUNTANTS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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 December 31, 1995, and for the year then ended. 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 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 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 the Judges, as well as evaluating the overall general purpose financial statements 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, 1995, 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 a report dated June 18, 1996 on our consideration of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's internal control structure and a report dated June 18, 1996 on its compliance with laws and regulations.

John Dowling & Co
 Opelousas, Louisiana
 June 18, 1996

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LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

ASSETS	GOVERNMENTAL	ACCOUNT GROUPS		TOTALS	
	FUND TYPE	GENERAL	LONG-TERM	(Memorandum Only)	
	GENERAL FUND	FIXED ASSETS	DEBT	1995	1994
Cash in bank	\$66,587			\$66,587	\$10,373
Investments, at cost	192,337			192,337	183,493
Due from Clerk of Court	2,265			2,265	1,575
Due from Sheriff's Department	8,360			8,360	4,510
Due from Criminal Court Fund	1,000			1,000	
Library		\$99,923		99,923	84,302
Other structures and improvements		8,868		8,868	7,132
Equipment and furniture		45,055		45,055	29,753
Amount to be provided		<u>3,615</u>		<u>3,615</u>	
<u>Total assets</u>	<u>270,549</u>	<u>153,846</u>	<u>3,615</u>	<u>428,010</u>	<u>321,138</u>
 <u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES</u>					
Accounts payable	\$3,548			\$3,548	\$1,674
Payroll taxes payable	1,354			1,354	387
Capital lease - Xerox				<u>3,615</u>	
<u>Total liabilities</u>	<u>4,902</u>	<u>-0-</u>	<u>3,615</u>	<u>8,517</u>	<u>2,061</u>
 <u>FUND EQUITY</u>					
Investment in general fixed assets		\$151,456		151,456	119,698
Investment in general fixed assets - state donated		2,390		2,390	1,489
Fund balance					
Unreserved	265,647			265,647	197,890
<u>Total fund equity</u>	<u>265,647</u>	<u>153,846</u>	<u>-0-</u>	<u>419,493</u>	<u>319,077</u>
<u>Total liabilities and fund equity</u>	<u>270,549</u>	<u>153,846</u>	<u>3,615</u>	<u>428,010</u>	<u>321,138</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>GENERAL FUND</u>	
		(Memorandum Only)
	<u>1995</u>	<u>1994</u>
<u>REVENUES</u>		
Intergovernmental		
Court cost collections from		
Clerk of Court	\$27,503	\$28,980
Sheriff's Department	102,265	52,276
Policy Jury	47,192	
Bail bond premiums	11,618	10,398
Interest income	9,130	18,203
Miscellaneous income	123	
<u>Total revenues</u>	<u>197,831</u>	<u>109,857</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Insurance	678	588
Office supplies	13,834	10,019
Court reporters	26,400	26,400
Transcripts	9,762	9,528
Library supplements	7,975	8,595
Professional services	2,151	2,103
Miscellaneous	2,788	142
Wages	29,063	21,395
Payroll taxes	2,028	1,677
Seminar	157	
Telephone	4,537	
Equipment maintenance	2,558	2,514
Capital outlay	32,658	11,717
Debt service		
Lease payments	644	
<u>Total expenditures</u>	<u>135,233</u>	<u>94,678</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>62,598</u>	<u>15,179</u>
<u>OTHER FINANCING SOURCES</u>		
Inception of lease	5,160	
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	67,758	15,179
<u>FUND BALANCE</u> , beginning of year	<u>197,889</u>	<u>182,710</u>
<u>FUND BALANCE</u> , end of year	<u>265,647</u>	<u>197,889</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (CASH BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>1995</u>		VARIANCE	1994
	<u>BUDGET</u>	<u>ACTUAL</u>	FAVORABLE	(Memorandum
			(UNFAVORABLE)	Only)
				<u>ACTUAL</u>
<u>REVENUES</u>				
Intergovernmental				
Court cost collections from				
Clerk of Court	\$30,000	\$26,813	\$(3,187)	\$29,002
Sheriff's Department	50,000	98,415	48,415	52,899
Police Jury	50,000	47,192	(2,808)	
Reimbursement for transcripts	12,000	11,000	(1,000)	12,000
Bail bond premiums	10,500	11,618	1,118	10,398
Interest	5,500	9,130	3,630	18,202
Miscellaneous		123	123	
<u>Total revenues</u>	<u>158,000</u>	<u>204,291</u>	<u>46,291</u>	<u>122,501</u>
<u>EXPENDITURES</u>				
Judicial				
Current expenditures				
Insurance	600	678	(78)	588
Office supplies	12,000	13,360	(1,360)	10,054
Court reporter	28,500	26,400	2,100	26,400
Transcript	21,000	21,762	(762)	21,528
Library supplements	20,500	8,608	11,892	8,752
Professional services	2,100	2,160	(60)	2,095
Miscellaneous	500	2,788	(2,288)	142
Wages	22,500	29,063	(6,563)	21,395
Payroll taxes	2,300	1,061	1,239	1,941
Seminar		157	(157)	
Utilities	6,000	4,537	1,463	
Equipment maintenance	20,000	2,558	17,442	2,524
Capital outlay	23,000	25,456	(2,456)	13,227
Debt service				
Lease payments		644	(644)	
<u>Total expenditures</u>	<u>159,000</u>	<u>139,232</u>	<u>19,768</u>	<u>108,646</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>				
<u>(UNDER) EXPENDITURES</u>	<u>(1,000)</u>	65,059	<u>66,059</u>	13,855
<u>FUND BALANCE</u> , beginning of year		<u>193,865</u>		<u>180,010</u>
<u>FUND BALANCE</u> , end of year		<u>258,924</u>		<u>193,865</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, 1995

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.

GASB 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, 1995

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 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 Type

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.

Account Group

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING (Continued)

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 types reported in the accompanying financial statements have 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.

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.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 law library and equipment. Prior to 1987, the cost of the 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:

	1995
<u>Revenues</u>	
Page 3 Revenues	\$197,831
Add: Transcript reimbursements	12,000
Prior year intergovernmental receivables	6,085
Less: Current year intergovernmental receivables	(11,625)
Page 4 Revenues	<u>204,291</u>
<u>Expenditures</u>	
Page 3 Expenditures	\$135,233
Add: Prior year payables	2,061
Transcript reimbursements	12,000
Less: Current year payables	(4,902)
Capitalized lease payments	(5,160)
Page 4 Expenditures	<u>139,232</u>
<u>Fund Balance</u>	
Page 3 Fund Balance, end of year	\$265,647
Add: Current year payables	4,902
Less: Current year receivables	(11,625)
Page 4 Fund Balance, end of year	<u>258,924</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 government's financial position and operations.

2. CASH AND INVESTMENTS

At December 31, 1995, the book balance of the Fund's deposits was \$258,924. The bank balance in a checking account was \$63,844, in certificate of deposit accounts was \$192,337 and in a savings account was \$9,645 at December 31, 1995. 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, 1995.

4. EXCESS OF REVENUES OVER BUDGETED AMOUNTS AND APPROPRIATIONS OVER EXPENDITURES

Revenues exceeded the budgeted amount by \$46,291 and actual expenditures were less than the budgeted expenditures by \$19,768 for the calendar year 1995.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

5. GENERAL FIXED ASSETS ACCOUNT GROUP

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

	Balance January 1, <u>1995</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1995</u>
Library	\$84,302	\$15,621		\$99,923
Other structures and improvements	7,132	1,736		8,868
Equipment and furniture	<u>29,753</u>	<u>15,302</u>	—	<u>45,055</u>
<u>Totals</u>	<u>121,187</u>	<u>32,659</u>	<u>-0-</u>	<u>153,846</u>

6. COMPENSATION

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

7. CAPITAL LEASE

The District leases a copy machine under an agreement which is classified as a capital lease. The capital lease provides that at the end of the lease the copy machine can be purchased for \$525.

	<u>Capital Lease</u>
Lease term	36 months
Lease period	2/1/95 - 1/31/98
Asset capitalized	\$5,160
Monthly payment	\$129
Future minimum lease payments for year ended December 31,	
1996	\$1,545
1997	1,545
1998	<u>525</u>
	<u>3,615</u>

8. DISCRETIONARY COURT COSTS

The District received \$47,192 from the St. Landry Parish Police Jury during the year ended December 31, 1995. These funds represent court costs collected for the Twenty-Seventh Judicial District Judicial Expense Fund that were already assigned by the Judges to the St. Landry Parish Police Jury for the upkeep of the St. Landry Parish Court House. Since the Police Jury was not spending the funds on upkeep the Judges decided to take back control of the funds. Court cost collected since receipt of the funds from the Police Jury are included in court cost collections from the Sheriff's Department.



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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
 STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
 GOVERNMENT AUDITING STANDARDS

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, 1995, and have issued our report thereon dated June 18, 1996.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Louisiana Twenty-Seventh Judicial District Judicial Expense 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 or 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.

In planning and performing our audit of the general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

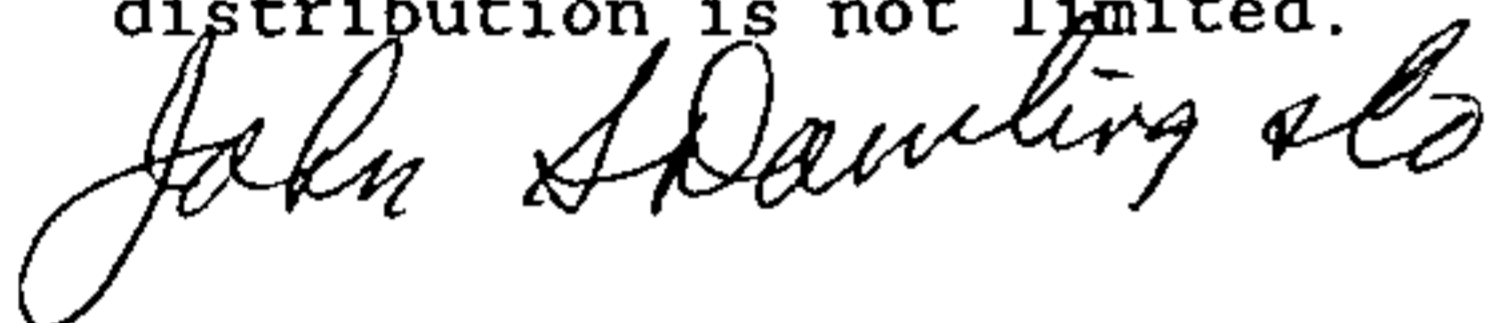
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The Honorable Robert Brinkman, Chief Judge
Louisiana Twenty-Seventh Judicial District
Judicial Expense Fund
Page 2

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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 structure and its operations that we consider to be material weaknesses as defined above.

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

A handwritten signature in cursive script, appearing to read "John Spawling" followed by a flourish.

Opelousas, Louisiana
June 18, 1996



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

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

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, 1995, and have issued our report thereon dated June 18, 1996.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund, is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

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

A handwritten signature in cursive script that reads "John S. Dowling & Co."

Opelousas, Louisiana
 June 18, 1996

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