

FOURTIETH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
STATE OF LOUISIANA  
BY: JOHN PARLER

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**EXPENDITURES**

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**B. BUDGETARY ACCOUNTING**

The indigent defender fund did not adopt a budget for the year ended December 31, 1996, as required by generally accepted accounting principles. Therefore, the financial statements do not include a comparison of revenues and expenditures to budget.

**Note 2: Supplemental disclosure of cash flow information:**

Cash paid during the year for:

Interest	\$ -0-
Income taxes	-0-

Non-cash investing and financing activities

There were no non-cash investing and financing activities.

Disclosure of accounting estimates

For purposes of the statement of cash flows, the indigent defender fund considers only cash that is available for immediate use.

**Note 3: Contingent Liabilities**

At December 31, 1996, there is no pending litigation against the indigent defender fund.

This report is intended solely for the use of the management of the Portish Judicial District Indigent Defender Board and the Legislative Justice, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

June 23, 1997

  
Nolan W. Schwaninger

EXHIBIT A

083197-1

*Nelson K. Schwaninger*

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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors  
Fourteenth Judicial District Indigent Defender Board  
St. John the Baptist Parish Council  
LaPlace, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Fourteenth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fourteenth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1995 included in the accompanying Louisiana Attestation Certificate. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 48:2211-2251 (the public bid law).

No expenditure was made during the year for materials and supplies exceeding \$5,000 or public works exceeding \$50,000.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information for only one of the three board members.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

MURPHY M. PETTIT, CPA  
A Professional Accounting Corp.  
75 Commerce Drive, Suite 208  
LaPlace, LA, 70008  
PE: 504-882-0141

Fortieth Judicial District  
Indigent Defender Fund  
LaPlace, Louisiana 70066

I have compiled the accompanying statement of assets and liabilities of the Fortieth Judicial District Indigent Defender Fund, as of December 31, 1996 and the related statements of revenues and expenditures, fund balance, and statement of cash flows for the year then ended, in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

March 28, 1996

*Murphy M. Pettit*

10) Determine whether payments received approval from proper authorities.

I was unable to perform an inspection of documentation supporting each of the six selected disbursements indicating approval from proper authorities. Three of the six selected disbursements did not have supporting documentation. The other three did not indicate approval by the proper authorities.

#### Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:13 through 42:15 (the open meetings law).

The Parish Judicial District Indigent Defender Board is only required to post a notice of each meeting and the accompanying agenda on the door of the board's office. Management has asserted that no such documents were properly posted.

#### Debt

18. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### Advances and Expenses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the board for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances or gifts.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

FOURTIETH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
STATE OF LOUISIANA  
ST. JOHN PARISH

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1999  
(Creditable-fee Accountants' Compilation Report)

Note 1: Summary of Significant Accounting Policies

The Fourtieth Judicial District Indigent Defender Fund is established in compliance with Louisiana Revised Statutes 15:148-149. We provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level.

For financial reporting purposes, the indigent defender board is a part of the district court system of the State of Louisiana. The accompanying financial statements present financial information only on the operations of the Fourtieth Judicial Indigent Defender Fund, a component of the State of Louisiana Judicial System.

**A. FUND ACCOUNTING**

The Fourtieth Judicial District Indigent Defender Fund is organized and operated on a fund basis whereby a separate set of self-balancing set of accounts is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

**B. LONG-TERM LIABILITIES**

There are no long-term liabilities at December 31, 1999.

**C. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The indigent defender fund's records are maintained on the cash basis of accounting; however, the General Fund, as reported in the accompanying financial statements, has been converted to a modified accrual basis of accounting as follows:

**REVENUES**

Vehicle violation fees are recorded in the year collected by the courts.

FOURTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENSE FUND  
STATE OF LOUISIANA  
ST. JOHN PARISH

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 1999  
(Unaudited-See Accountants' compilation Report)

Cash Flows from Operating Activities

Revenues in excess of expenditures for the year \$ 56,500

Increase in accounts receivable	\$ 48,470	
Increase in certificate of deposit	<2,825	
Increase in interest receivable	<175	
Increase in utility deposit	<1,700	
Increase in accounts payable	<3,602	
Increase in payroll taxes payable	600	
Total adjustments		<15,177

Cash used by operations 41,450

Cash flows from investing activities

There were no investing activities

Cash used by investing activities -0-

Cash flows from financing activities

There were no financing activities

Cash used by financing activities -0-

Increase in cash 43,430

Cash - beginning of the year 8,730

Cash - end of year \$ 56,170

The accompanying notes are an integral part of these financial statements.

FOURTEEN JUDICIAL DISTRICT  
JUDICIAL EXPENSE FUND  
STATE OF LOUISIANA  
ST. JOHN PARISH

STATEMENT OF FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1985  
(Unaudited-See Accountants' Compilation Report)

Fund Balance (unrestricted), January 1, 1985	\$ 99,347
Recess Revenues over Expenditures for year	<u>26,380</u>
Fund Balance (unrestricted), December 31, 1985	<u>\$125,727</u>

The accompanying notes are an integral part of these financial statements.



FOURTEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
STATE OF LOUISIANA  
ST. JOHN PARISH

STATEMENTS OF ASSETS AND LIABILITIES  
AS OF DECEMBER 31, 1999  
(Unaudited-See Accountants' Compilation Report)

Assets	
Current assets	
Cash on hand and in bank	\$ 58,128
Accounts receivable	18,017
Interest receivable	<u>782</u>
Total current assets	\$ 60,927
Other assets	
Certificate of deposit	160,833
Office furniture	2,900
Utility Deposit	<u>1,200</u>
Total other assets	164,933
Total assets	<u>\$125,860</u>
Liabilities and Fund Balance	
Current liabilities	
Accounts payable	\$ 17,423
Payroll taxes payable	<u>880</u>
Total current liabilities	\$ 18,303
Equity and other credits	
Investment in office furniture	2,900
Fund Balance - unrestricted	<u>159,827</u>
Total equity and other credits	162,727
Total liabilities equity and other credits	<u>\$125,860</u>

The accompanying notes are an integral part of these financial statements.

FOURTEETH JUDICIAL DISTRICT  
 INCIDENT NUMBER FIVE  
 STATE OF LOUISIANA  
 ST. JOHN PARISH

STATEMENT OF REVENUE AND EXPENDITURES  
 AS OF DECEMBER 31, 1995

(Unaudited-See Accountants' Compilation Report)

<b>Revenues</b>		
Vehicle violation fees	\$181,368	
Expense reimbursement	2,000	
Society bond fund/retiree grant - State 10%	8,488	
Interest income	33,236	
	<u>2,036</u>	
Total revenues		207,388
 <b>Expenditures</b>		
Accounting	3,600	
Advertising	479	
Attorney fees	143,738	
Auto mileage	110	
Banking	57	
Director fees	3,400	
Insurance	667	
Maintenance	160	
Medical expense	77	
Moving expense	428	
Office supplies	588	
Other legal costs	420	
Payroll taxes	587	
Postage	155	
Rent	800	
Salaries	7,800	
Secretarial	3,600	
Seminars and professional development	2,163	
Telephone	788	
Capital expenditures	<u>2,225</u>	
Total expenditures		178,811
Excess of Revenues over Expenditures		<u>28,577</u>

The accompanying notes are an integral part of these financial statements.

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**TORTIERS JUDICIAL DISTRICT**  
**INDEBT DEFENDER FUND**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 1990**

CLERK OF COURT  
TORTIERS JUDICIAL DISTRICT  
1000 ...

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 Boston House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revised Date 1991-02-01