

Second Judicial District  
Indigent Defender Fund  
Jonesboro, Louisiana

Annual Financial Report

As of and For the Year Ended  
June 30, 2021  
with Supplemental Information Schedules

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Second Judicial District Indigent Defender Fund  
Annual Financial Statements

As of and for the year ended June 30, 2021  
with Supplemental Information Schedules

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**Independent Accountant's Review Report**

Second Judicial District Indigent Defender Fund  
Jonesboro, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Second Judicial District Indigent Defender Fund, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Second Judicial District Indigent Defender Fund's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Accountant's Responsibility***

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

***Accountant's Conclusion***

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

## Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

## Other Information

Act 706 of the Louisiana 2014 Legislative Session requires the Schedule of Compensation, Benefits, and Other Payments to Agency Head, as listed in the table of contents, to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Louisiana state law who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Act 87 of the Louisiana 2020 Legislative Session requires the Justice System Reporting Schedules, as listed in the table of contents, to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

*Kenneth D. Felden & Co., CPAs*

Jonesboro, Louisiana  
March 9, 2022

# **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Statement of Net Position  
As of June 30, 2021

		Governmental Activities
<b>Assets</b>		
Cash and equivalents	\$	369,180
Accounts receivable		33,855
Capital assets (net of accumulated depreciation)		91
<b>Total Assets</b>		403,126
<b>Liabilities</b>		
Accounts payable		102
Payroll liabilities		648
<b>Total Liabilities</b>		750
<b>Net Position</b>		
Net investment in capital assets		91
Unrestricted		402,285
<b>Total Net Position</b>	\$	402,376

See independent accountant's review report.

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Statement of Activities  
For the Year Ended June 30, 2021

	Major Funds			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions

Functions/Programs

## Primary government

## Governmental activities

General government	\$ 507,151	\$ -	\$ 278,948	\$ -	\$ (228,203)
Total governmental activities	<u>507,151</u>	<u>-</u>	<u>278,948</u>	<u>-</u>	<u>(228,203)</u>

General Revenues

Court costs, fines, and forfeitures	294,493
Appearance bond rebates and bond premium fees	9,280
Investment earnings	776
Other revenue	450
Total general revenues and transfers	<u>304,999</u>
Change in net position	<u>76,796</u>
Net position - June 30, 2020	<u>325,580</u>
Net position - June 30, 2021	<u><u>\$ 402,376</u></u>

See independent accountant's review report.



# **FUND FINANCIAL STATEMENTS**

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Balance Sheet - Governmental Funds  
As of June 30, 2021

		Governmental Funds
<b>Assets</b>		
Cash and equivalents	\$	369,180
Accounts receivable		33,855
<b>Total Assets</b>	<b>\$</b>	<b>403,035</b>
<b>Liabilities &amp; Fund Balances</b>		
<b>Liabilities:</b>		
Accounts payable	\$	102
Payroll liabilities		648
<b>Total Liabilities</b>		<b>750</b>
<b>Fund balances:</b>		
Unassigned		402,285
<b>Total Fund Balances</b>		<b>402,285</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$</b>	<b>403,035</b>

See independent accountant's review report.

Second Judicial District Indigent Defender Fund  
 Bienville, Claiborne, and Jackson Parishes

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
 As of June 30, 2021

Total Fund Balances at June 30, 2021 - Governmental Funds (Statement C)	\$	402,285
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Total Net Position reported for governmental activities in the Statement of Net Position (Statement A) are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds, net of depreciation.	91
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Net Position at June 30, 2021	\$	402,376
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See independent accountant's review report.

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds  
For the Year Ended June 30, 2021

		Governmental Funds
<b>Revenues</b>		
Operating grant	\$	278,948
Court costs, fines, and forfeitures		294,493
Appearance bond rebates and bond premium fees		9,280
Miscellaneous		450
<b>Total revenues</b>		583,171
<b>Expenditures</b>		
Current:		
Contracted legal services		481,321
Contracted capital defense, experts		4,630
Office and research		6,136
Dues		165
Professional services		4,387
Travel and seminars		6,888
Miscellaneous		3,516
Capital outlay		-
<b>Total expenditures</b>		507,043
<b>Excess (deficiency) of revenues over (under) expenditures</b>		76,128
<b>Other financing sources (uses)</b>		
Interest earnings		776
<b>Total other financing sources (uses)</b>		776
<b>Net changes in fund balances</b>		76,904
<b>Fund balances - June 30, 2020</b>		325,380
<b>Fund balances - June 30, 2021</b>	\$	402,284

See independent accountant's review report.

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,  
and Changes in Funds Balances to the Statement of Activities  
For the Year Ended June 30, 2021

Total net change in Fund Balances - Governmental Funds (Statement E)	\$	76,904
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets capitalized over their estimated useful lives as depreciation expense. This is the amount by which capital outlay differs from depreciation for the period.

Depreciation		(109)
Capital outlay		-
		-
Change in net position of governmental activities (Statement B)	\$	76,795

See independent accountant's review report.

**NOTES TO THE  
FINANCIAL STATEMENTS**

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Notes to the Financial Statements  
As of and for the year ended June 30, 2021

## **INTRODUCTION**

The Second Judicial District Indigent Defender Fund was established in compliance with Louisiana Revised Statutes 15:141-184, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parishes of Bienville, Claiborne and Jackson, Louisiana. The District Indigent Defender manages and supervises the public defender services provided within the Second Judicial District of Louisiana. The District Indigent Defender is responsible for complying with the statutory requirements of Louisiana Revised Statute 15:161 in the performance of the duties of the District Public Defender, and in the operations of the Fund.

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. Basis of Presentation**

The accompanying financial statements of the Fund have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Fund applies all relevant GASB pronouncements, and GAAP, as applicable to governmental entities. Also, the Fund's financial statements are prepared in accordance with the requirements of Louisiana R.S. 24:513, the Louisiana Municipal Audit and Accounting Guide and to the industry guide, Audits of State and Local Government Units, published by the American Institute of Certified Public Accountants.

#### **B. Reporting Entity**

GASB Statement No. 14, The Financial Reporting Entity, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Fund is considered a primary government, since it is a special purpose government that is legally separate and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the Fund may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt.

GASB Statement No. 39, Determining Whether Certain Organizations are Component Units, establishes criteria for determining which, if any, component units should be considered part of the Fund for financial reporting purposes. GASB Statement No. 61 provides additional criteria for classifying entities as component units. The basic criterion for including a potential component unit within the reporting entity is financial accountability, which includes:

1. Appointing a voting majority of an organization's governing body, and:
  - i. The ability of the government to impose its will on that organization and/or
  - ii. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the government.

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Notes to the Financial Statements  
As of and for the year ended June 30, 2021

2. Organizations for which the government does not appoint a voting majority but are fiscally dependent on the government and there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.
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.

Based on the above criteria, the Second Judicial District Indigent Defender Fund is not a component unit of any other reporting entity, nor does the Fund have any component units that are to be reported in the Fund's financial statements.

### **C. Government-Wide Financial Statements**

The Fund's government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements present summaries of the governmental activities of the Fund. Fiduciary activities of the Fund are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Fund's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Second Judicial District Indigent Defender Fund's governmental activities.

**Program Revenues** - Program revenues included in the Statement of Activities (Statement B) are fees and charges paid by the recipient for goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

**Direct Expenses** - The Fund reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

**Indirect Expenses** - The Fund reports all indirect expenses separately on the Statement of Activities (Statement B). Indirect expenses are those expenses that are not clearly identifiable with a function. Interest on long-term debt is considered an indirect expense.

Revenues that are not classified as program revenues are presented as general revenues.



Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Notes to the Financial Statements  
As of and for the year ended June 30, 2021

**D. Fund Financial Statements**

The accounts of the Second Judicial District Indigent Defender Fund are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, expenditures or expenses, as appropriate, additions, and deductions. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. Funds of the Second Judicial District Indigent Defender Fund are classified as governmental.

*Governmental Funds*

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The Fund has presented all major funds.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are included on the Balance Sheets. Amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. Long-term debts are reported as an other financing source, and repayment of long-term debt is reported as an other financing use. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon thereafter to pay liabilities of the current period. Accordingly, revenues are recorded when received in cash and when collected within 60 days after year-end. Expenditures are recorded in the accounting period in which the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

The Second Judicial District Indigent Defender Fund reports the following major governmental funds:

General Fund - The primary operating fund of the Fund, the General Fund accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Fund policy.

Revenues

The governmental funds use the following practices in recording revenues:

Those revenues susceptible to accrual are court costs, fines, and forfeitures, fees from indigents, appearance bond rebates and bond premium fees, and charges for services.

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Notes to the Financial Statements  
As of and for the year ended June 30, 2021

Entitlements and shared revenues are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible-to-accrual criteria are met. Expenditure-driven grants are recognized when the qualifying expenditures have been incurred, all other grant requirements have been met, and the susceptible-to-accrual criteria have been met.

Interest earnings are recorded when the investments have matured and the interest is available.

Expenditures

The governmental funds use the following practices in recording expenditures:

Purchases of various operating supplies, etc. are recorded as expenditures when the related fund liability is incurred.

Other Financing Sources (Uses)

The governmental funds use the following practices in recording other financing sources (uses):

Sales of fixed assets and long-term debt proceeds and payments, are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**E. Equity Classifications**

The Second Judicial District Indigent Defender Fund has implemented GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.

In the Government-Wide Financial Statements, the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources is classified as net position and reported in three components:

Net investment in capital assets: This classification consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of these assets.

Restricted net position: This classification consists of net position with constraints placed on its use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or law through constitutional provision or enabling legislation.

Unrestricted net position: Any other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies unrestricted net position first, unless a determination is made to use restricted net position. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the occurrence of the expense.

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Notes to the Financial Statements  
As of and for the year ended June 30, 2021

The Governmental Fund Financial Statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Fund is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

**Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Fund did not have any nonspendable funds for the year ended June 30, 2021.

**Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Fund did not have any restricted funds for the year ended June 30, 2021.

**Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Indigent Defender. These amounts cannot be used for any other purpose unless the District Indigent Defender removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Fund typically establishes commitments through the adoption and amendment of the budget. The Fund did not have any committed funds for the year ended June 30, 2021.

**Assigned:** This classification includes amounts that are constrained by the Fund's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the District Indigent Defender for specific purposes. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The Fund has no assigned funds for year ended June 30, 2021.

**Unassigned:** This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts. All funds of the Fund are designated as unassigned.

The Fund would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

#### **F. Budgetary Practices**

Under GASB Statement No. 34, budgetary comparison information is required to be presented for the general fund and each major special revenue fund with a legally adopted budget. The Fund adopts an annual operating budget for the general fund. The budget was made available for public inspection at the time of adoption. Budgetary data for the general fund is prepared based on prior year actual operating revenues and expenditures. The general fund is maintained on the modified accrual basis and therefore no reconciliations between legally enacted basis and GAAP basis is required.

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Notes to the Financial Statements  
As of and for the year ended June 30, 2021

**G. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Second Judicial District Indigent Defender Fund may deposit funds in demand deposits in stock-owned federally insured depository institutions organized under the laws of the state of Louisiana or of any other state of the United States, or under the laws of the United States. The Fund may invest in certificates and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Fund may invest in United States bonds, treasury notes, or certificates. Those with maturities of 90 days or less would be classified as cash equivalents and all other reported as investments.

The Fund reports restricted assets on the Statement of Net Position (Statement A), if applicable.

**H. Investments**

The Second Judicial District Indigent Defender Fund's investments comply with Louisiana Revised Statute 33:2955. Under state law, the Fund may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The Fund may invest in United States bonds, treasury notes and bills, or government-backed agency securities or certificates, and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. These deposits are classified as investments if their original maturities exceed 90 days. Investments are stated at fair value except for those which are permitted under GASB Statement No. 31 to use a different valuation measurement.

In accordance with paragraph 69 of GASB Statement No. 72, the Fund reports at amortized cost money market investments and participating interest-bearing investment contracts that have a remaining maturity at the time of purchase of one year or less. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

**I. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are recorded in the governmental column of the government-wide financial statements, but are not reported in the governmental fund financial statements. Acquisitions of property and equipment are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Fund maintains a threshold level of \$500 or more for capitalizing capital assets.

Improvements and replacements of property and equipment are capitalized. Maintenance and repairs that do not improve or extend the lives of property and equipment are charged to expense as incurred. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts and any gain or loss is reported in the Statement of Activities.

Furniture, computers	5 years
Vehicles	5 years

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Notes to the Financial Statements  
As of and for the year ended June 30, 2021

**J. Deferred Outflows of Resources**

The Fund reports decreases in net position that relate to future periods as deferred outflows of resources in a separate section of its government-wide statement of net position. The Fund did not report any deferred outflows of resources, and no deferred outflows of resources affect the governmental funds financial statements.

**K. Compensated Absences**

There are no accumulated and vested benefits relating to vacation and sick leave.

**L. Deferred Inflows of Resources**

The Fund reports increases in net position that relate to future periods as deferred inflows of resources in a separate section of its government-wide statement of net position. The Fund will not recognize the related revenues until a future event occurs. The Fund did not report any deferred inflows of resources in the government-wide statements, and no deferred inflows of resources affect the governmental funds financial statements.

**M. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. Cash, Cash Equivalents, and Investments**

At June 30, 2021, the Fund had cash and cash equivalents (book balances) totaling \$369,180. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

At June 30, 2021, the Fund had \$371,646 in deposits (collected bank balances). These deposits are secured from risk by \$371,646 federal deposit insurance.

Cash and investments are categorized to give an indication of the level of risk assumed by the Fund at June 30, 2021. Deposits are considered to be exposed to custodial credit risk if they are not covered by depository insurance and the deposits are (a) uncollateralized, (b) collateralized with securities held by the pledging financial institution, or (c) collateralized with securities held by the the pledging financial institution's trust department or agent but not in the depositor-government's name. The Second Judicial District Indigent Defender Fund has cash and cash equivalents that are covered by \$371,646 of federal depository insurance.

At June 30, 2021, the Fund had no investments.

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Notes to the Financial Statements  
As of and for the year ended June 30, 2021

**3. Receivables**

The receivables of \$33,855 at June 30, 2021, are as follows:

	Bienville Parish	Claiborne Parish	Jackson Parish	Other	Total
2% Bond Premium	\$ 3,985	\$ 1,264	\$ 2,276	\$ -	7,525
Court costs	10,040	9,090	7,200	-	26,330
Condition of Probation	-	-	-	-	-
Application Fees	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-
<b>Total</b>	<b>\$ 14,025</b>	<b>\$ 10,354</b>	<b>\$ 9,476</b>	<b>\$ -</b>	<b>\$ 33,855</b>

**4. Capital Assets**

A summary of changes in capital assets for the year ended June 30, 2021, is as follows:

	Balance, July 01, 2020	Additions	Deletions	Balance, June 30, 2021
Capital assets being depreciated				
Furniture, computers	\$ 15,630	\$ -	\$ -	15,630
Equipment	8,103	-	-	8,103
Total capital assets being depreciated	23,733	-	-	23,733
Less accumulated depreciation				
Furniture, computers	15,630	-	-	15,630
Equipment	7,904	109	-	8,012
Total accumulated depreciation	23,534	109	-	23,642
Governmental capital assets - net	\$ 199	\$ (109)	\$ -	91

There was \$109 of depreciation expense charged to the general government.

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Notes to the Financial Statements  
As of and for the year ended June 30, 2021

**5. Payables**

There were payables of \$750 at June 30, 2021, as follows:

Payroll liabilities	\$	648
Accounts payable		<u>102</u>
Total	\$	<u><u>750</u></u>

**6. Long-Term Obligations**

The Fund has no long-term obligations.

**7. Litigation and Claims**

Management advised that the Second Judicial District Indigent Defender Fund is not involved in any legal action which would have a negative impact on the Fund.

**8. Retirement and Pension Commitments**

The Second Judicial District Indigent Defender Fund does not participate in any retirement or pension plans. The Fund has no retirement or pension commitments.

**9. Governmental Fund Revenues and Expenditures**

For the year ended June 30, 2021, the major sources of governmental fund revenues and expenditures were as follows:

Revenues		
State Government		
Grants	\$	<u>278,948</u>
Total		278,948
Local Government		
Statutory fines, forfeitures, fees, court costs, other		50,724
Criminal court fund		<u>253,499</u>
Total		304,223
Investment earnings		<u>776</u>
Total Revenues	\$	<u><u>583,947</u></u>

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Notes to the Financial Statements  
As of and for the year ended June 30, 2021

Expenditures		
Operating Cost		
Library and research	\$	503
Contract services - attorney/legal		40,000
Contract services - other		426,405
Other		40,134
Total		<u>507,042</u>
Capital outlay		<u>-</u>
Total Expenditures	\$	<u><u>507,042</u></u>

**10. Subsequent Events**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, March 9, 2022, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



**REQUIRED SUPPLEMENTARY  
INFORMATION**

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds  
For the Year Ended June 30, 2021

	Budget - Original	Actual	Variance - Favorable (Unfavorable)
<b>Revenues</b>			
Operating grant	\$ 96,567	\$ 278,948	\$ 182,381
Court costs, fines, and forfeitures	231,930	294,493	62,563
Appearance bond rebates and bond premium fees	7,282	9,280	1,998
Miscellaneous	1,000	450	(550)
<b>Total revenues</b>	<u>336,779</u>	<u>583,171</u>	<u>246,392</u>
<b>Expenditures</b>			
Current:			
Contracted legal services	459,200	481,321	(22,121)
Contracted capital defense, experts	-	4,630	(4,630)
Office and research	15,100	6,136	8,964
Dues	-	165	(165)
Professional services	23,000	4,387	18,613
Travel and seminars	8,000	6,888	1,112
Insurance	2,000	-	2,000
Miscellaneous	6,000	3,516	2,484
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>513,300</u>	<u>507,043</u>	<u>6,257</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(176,521)</u>	<u>76,128</u>	<u>252,649</u>
<b>Other financing sources (uses)</b>			
Interest earnings	950	776	(174)
<b>Total other financing sources (uses)</b>	<u>950</u>	<u>776</u>	<u>(174)</u>
<b>Net changes in fund balances</b>	<u>(175,571)</u>	<u>76,904</u>	<u>252,475</u>
<b>Fund balances - June 30, 2020</b>	<u>325,380</u>	<u>325,380</u>	<u>-</u>
<b>Fund balances - June 30, 2021</b>	<u>\$ 149,809</u>	<u>\$ 402,284</u>	<u>\$ 252,475</u>

See independent accountant's review report.

# **SUPPLEMENTAL INFORMATION**

Second Judicial District Indigent Defender Fund  
Bienville, Claiborne, and Jackson Parishes

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the year ended June 30, 2021

Don Kneipp District Indigent Defender	
Legal fees	\$ 87,000
Mileage reimbursement	4,967
Reimbursements	<u>461</u>
	<u>\$ 92,428</u>

Second Judicial District Indigent Defender Fund  
Jonesboro, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity  
For the year ended June 30, 2021

	First Six Month Period Ended 12/31/20	Second Six Month Period Ended 06/30/21
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ -	-
Add: Collections (Please enter zeros if no activity within a certain collection type)		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	-	-
Bond Fees	-	-
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	2,015	1,267
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	-
Other (do not include collections that fit into more specific categories above)	-	-
Subtotal Collections	2,015	1,267
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection (enter zero if no activity to report here)	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount (enter zero if no activity to report here)	-	-
Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example: Criminal Fines - Other (To be reported as a separate line per collection type under this heading, multiple rows may be needed)	-	-
Second Judicial District Indigent Defender Fund, Criminal Court Costs/Fees	2,015	1,267
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies (Please enter zeros if no activity within a certain line item)		
Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	-	-
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	2,015	1,267

Second Judicial District Indigent Defender Fund  
 Jonesboro, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity  
 For the year ended June 30, 2021

Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)

-	-
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Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.

-	-
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Other Information:

Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)

-	-
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Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)

-	-
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Second Judicial District Indigent Defender Fund  
Jonesboro, Louisiana

Justice System Funding Schedule - Receiving Entity  
For the year ended June 30, 2021

	First Six Month Period Ended 12/31/20	Second Six Month Period Ended 06/30/21
Receipts From: (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)		
Bienville Parish Sheriff's Office-Criminal Court Costs/Fees	89,320	63,545
Bienville Parish Sheriff's Office-Bond Fees	8,817	10,907
Claiborne Parish Sheriff's Office-Criminal Court Costs/Fees	34,775	27,585
District Assistance Fund-Criminal Court Costs/Fees	255,440	-
District Attorney's Office-Bond Fees	1,000	6,400
Jackson Parish Sheriff's Office-Criminal Court Costs/Fees	10,302	8,800
Jackson Parish Sheriff's Office-Bond Fees	8,451	6,848
Louisiana Public Defender Board-Criminal Court Costs/Fees	-	23,508
Subtotal Receipts	<u>408,105</u>	<u>147,593</u>
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	-	-



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**Independent Accountant's Report on Applying Agreed-Upon Procedures**

Second Judicial District Indigent Defender Fund  
Jonesboro, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Second Judicial District Indigent Defender Fund and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Second Judicial District Indigent Defender Fund's compliance with certain laws and regulations during the year ended June 30, 2021 included in the accompanying Louisiana Attestation Questionnaire. Management of the Second Judicial District Indigent Defender Fund is responsible for its financial records and compliance with applicable laws and regulations. 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, we 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 \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The Fund had no expenditures more than \$30,000 for materials and supplies and no expenditures over \$150,000 for public works.

**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.

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

The Fund has one employee.



4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The Second Judicial District Indigent Defender Fund has one employee, and the employee was not an immediate family member of the Chief Indigent Defender.

### **Budgeting**

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. The budget was not amended.

6. Trace the budgets adoption and amendments to the minute book.

Due to the reformation of the Second Judicial District Indigent Defender Fund, no board exists, so there were no minutes to be kept.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the budget to actual revenues and expenditures. Actual revenues were more than budgeted revenues. Actual expenditures were less than budgeted expenditures.

### **Accounting and Reporting**

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

The six selected disbursements had no documentation to trace payments as to the proper amount and payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The six selected disbursements were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

The six selected disbursements did not have documentation to determine whether payments received approval from proper authorities.

### **Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Due to the reformation of the Second Judicial District Indigent Defender Fund, no board exists, so there were no minutes to be kept.

### **Debt**

10. 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.

We 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 Bonuses**

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.

The Fund has one employee; we noted no instances of payments to employees which would constitute bonuses, advances, or gifts.

### **Prior Comments and Recommendations**

Our report dated June 30, 2020, did not include any comments or unresolved matters.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Second Judicial District Indigent Defender Fund and the Legislative Auditor, 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Kenneth D. Folden & Co., CPAs*

Jonesboro, Louisiana  
March 9, 2022

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governments)**

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana government agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution.

The completed attestation questionnaire and a copy of the adoption instrument, if appropriate, must be given to the independent certified public accountant at the beginning of the engagement. The CPA will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor

Enclosure

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governments)**

3/19/22 (Date Transmitted)

Kenneth D. Folden & Co., CPAs  
302 Eighth Street  
Jonesboro, LA 71251

In connection with your audit of our financial statements as of June 30, 2021 and for year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of

3/19/22 (date completed/date of the representations).

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes (✓) No ( )

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

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes (✓) No ( )

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes (✓) No ( )

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes (✓) No ( )

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes (✓) No ( )

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes (✓) No ( )

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes (✓) No ( )

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes (✓) No ( )

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes (✓) No ( )

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes (✓) No ( )

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes (✓) No ( )

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes (✓) No ( )

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes (✓) No ( )

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes (✓) No ( )

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes (✓) No ( )

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes (✓) No ( )

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes (✓) No ( )

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes (✓) No ( )

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes (✓) No ( )

The previous responses have been made to the best of our belief and knowledge.

 \_\_\_\_\_ Governance 3/19/2022 Date



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Alayna C. Huckaby, CPA  
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March 9, 2022

Steven Gatlin, Defender  
Second Judicial Indigent Defender Fund  
Post Office Box 471  
Jonesboro, LA 71251

RE: Management Letter  
Review Report – For the Year Ended June 30, 2021

Dear Mr. Gatlin:

We have performed our review of the Second Judicial Indigent Defender Fund. As part of those procedures, we have the following information to report to you.

- 1) Disbursements made by the Second Judicial Indigent Defender Fund must be supported by documentation to ensure that payments made are related to an expense incurred by the Fund. We tested six disbursements for supporting documentation as to proper amount and payee and approval from proper authorities. Supporting documentation was not provided for the proper amount and payee or approval from proper authorities.

Management's Response: The Second Judicial Indigent Defender Fund will retain documentation to support the payments made to vendors and will document approval of payments by proper authorities. The previous Defender passed away unexpectedly, and documentation could not be produced.

Sincerely,

*Kenneth D. Folden & Co., CPAs*

Kenneth D. Folden & Co., CPAs