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**FORTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
St. John the Baptist Parish, Louisiana
Compilation Report
As of and for the Year Ended
December 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 8-30-00

KEITH J. ROVIRA
Certified Public Accountant

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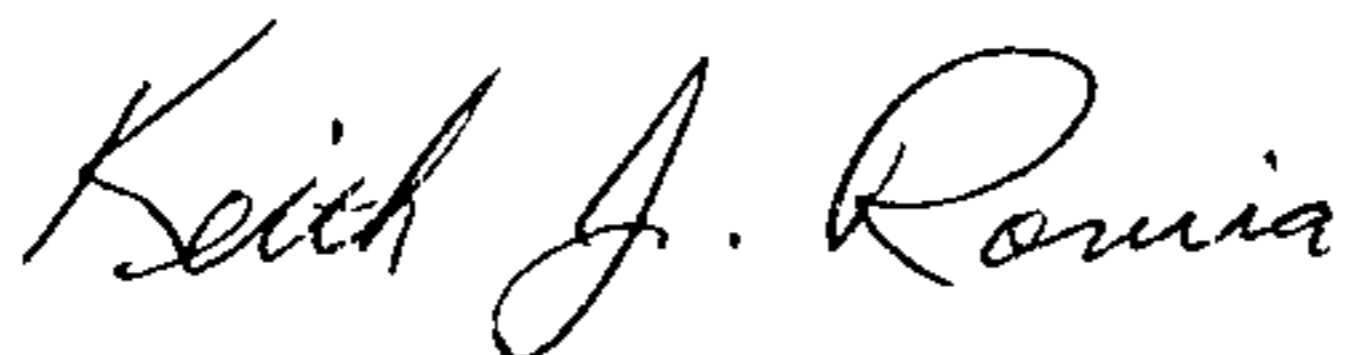
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INDEPENDENT ACCOUNTANT'S REPORT

Fortieth Judicial District
Indigent Defender Board
St. John the Baptist Parish, Louisiana

I have compiled the accompanying combined balance sheet of the Fortieth Judicial District Indigent Defender, as of December 31, 1999, the related combined statement of revenues, expenditures and changes in fund balance, the related statements of revenues, expenditures and changes in fund balance - budget and actual, and the statements of cash flows for the year then ended, in accordance with 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.



Keith J. Rovira
Certified Public Accountant

June 19, 2000

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Combined Balance Sheet
 All Fund Types and Account Group
 December 31, 1999

Statement A

	<u>Governmental</u> <u>Fund Types</u>		<u>Account</u> <u>Group</u> <u>General</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u>	<u>Fixed</u> <u>Assets</u>	
<u>ASSETS</u>				
Cash and cash equivalents (Note B)	\$97,315	\$20,164	-	\$117,479
Revenue receivable	7,159	-	-	7,159
Equipment (Note C)	-	-	\$22,429	22,429
Deposits	-	<u>1,200</u>	-	<u>1,200</u>
TOTAL ASSETS	<u>\$104,474</u>	<u>\$21,364</u>	<u>\$22,429</u>	<u>\$148,267</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>				
Liabilities	-	-	-	-
Equity and Other Credits:				
Investment in general fixed assets	-	-	\$22,429	\$22,429
Fund balances:				
Unreserved - undesignated	<u>\$104,474</u>	<u>\$21,364</u>	-	<u>125,838</u>
Total Equity and Other Credits	<u>104,474</u>	<u>21,364</u>	<u>22,429</u>	<u>148,267</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$104,474</u>	<u>\$21,364</u>	<u>\$22,429</u>	<u>\$148,267</u>

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Governmental Fund Types
 For the Year Ended December 31, 1999

Statement B

	<u>Governmental</u> <u>Fund Types</u>		<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u>	
<u>REVENUES</u>			
Court costs	\$166,197	-	\$166,197
Surety bonds and bond forfeitures	11,111	-	11,111
Intergovernmental revenue - Louisiana Indigent Defender Board	-	\$31,627	31,627
Interest earnings	5,189	-	5,189
Expense reimbursements	14,627	-	14,627
Other	<u>220</u>	<u>-</u>	<u>220</u>
Total Revenues	<u>197,344</u>	<u>31,627</u>	<u>228,971</u>
 <u>EXPENDITURES</u>			
Accounting and CPA	3,587	-	3,587
Attorneys' fees	79,711	18,165	97,876
Auto mileage, parking & tolls	729	124	853
Bookkeeping and secretarial	3,960	-	3,960
Computer access fee to Clerk of Court	-	1,180	1,180
Continuing education and travel	-	1,070	1,070
Defense experts	500	-	500
Directors' fees	1,200	-	1,200
Dues	495	-	495
Equipment rental - office	3,975	-	3,975
Insurance	8,983	-	8,983
Investigators	-	3,644	3,644
Janitorial	595	-	595
Library and publications	-	3,329	3,329
Office expense and supplies	1,123	-	1,123
Postage	358	-	358
Rent - office	7,200	-	7,200

(Continued)

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Governmental Fund Types
 For the Year Ended December 31, 1999

Statement B - Continued

	Governmental Fund Types		Totals (Memorandum Only)
	<u>General Fund</u>	<u>Special Revenue</u>	
Salaries and related expenses	\$117,250	-	\$117,250
Telephone	3,239	-	3,239
Transcripts	125	-	125
Utilities	1,551	-	1,551
Capital expenditures - office equipment	<u>572</u>	<u>-</u>	<u>572</u>
Total Expenditures	<u>235,153</u>	<u>\$27,512</u>	<u>262,665</u>
Excess (Deficiency) of Revenues over Expenditures	(37,809)	4,115	(33,694)
Fund Balance at Beginning of Year	<u>142,283</u>	<u>17,249</u>	<u>159,532</u>
Fund Balance at End of Year	<u>\$104,474</u>	<u>\$21,364</u>	<u>\$125,838</u>

(Concluded)

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Statement of Revenues, Expenditures
 and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1999

Statement C

	<u>General Fund</u>		Variance Favorable <u>(Unfavorable)</u>
	<u>Budget</u>	<u>Actual</u>	
<u>REVENUES</u>			
Court costs	\$167,786	\$166,197	\$(1,589)
Surety bonds and bond forfeitures	11,111	11,111	-
Interest earnings	5,142	5,189	47
Expense reimbursements	14,603	14,627	24
Other	<u>220</u>	<u>220</u>	<u>-</u>
Total Revenues	<u>198,862</u>	<u>197,344</u>	<u>(1,518)</u>
<u>EXPENDITURES</u>			
Accounting and CPA	3,587	3,587	-
Attorneys' fees	79,642	79,711	(69)
Auto mileage, parking & tolls	1,860	729	1,131
Bookkeeping and secretarial	3,660	3,960	(300)
Defense experts	500	500	-
Directors' fees	1,200	1,200	-
Dues	495	495	-
Equipment rental - office	3,840	3,975	(135)
Insurance	8,983	8,983	-
Janitorial	390	595	(205)
Office expense and supplies	1,122	1,123	(1)
Postage	358	358	-
Rent - office	7,200	7,200	-
Salaries and related expenses	119,367	117,250	2,117
Telephone	3,239	3,239	-
Transcripts	125	125	-
Capital outlay - office equipt.	442	572	(130)

(Continued)

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Statement of Revenues, Expenditures
 and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1999

Statement C - Continued

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Utilities	\$ <u>1,472</u>	\$ <u>1,551</u>	\$ <u>(79)</u>
Total Expenditures	<u>237,482</u>	<u>235,153</u>	<u>2,329</u>
Excess (Deficiency) of Revenues over Expenditures	(38,620)	(37,809)	811
Fund Balance at Beginning of Year	<u>137,198</u>	<u>142,283</u>	<u>5,085</u>
Fund Balance at End of Year	<u>\$98,578</u>	<u>\$104,474</u>	<u>\$5,896</u>

(Concluded)

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Statement of Revenues, Expenditures
 and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1999

Statement D

	<u>Special Revenue Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental revenue - Louisiana Indigent Defender Board	\$31,627	\$31,627	-
Other	-	-	-
Total Revenues	<u>31,627</u>	<u>31,627</u>	-
 <u>EXPENDITURES</u>			
Attorneys' fees	18,165	18,165	-
Auto mileage, parking & tolls	-	124	\$(124)
Computer access fee to Clerk of Court	1,179	1,180	(1)
Continuing education and travel	1,070	1,070	-
Investigators	3,644	3,644	-
Library and publications	3,329	3,329	-
Capital expenditures - office equipment	<u>131</u>	-	<u>131</u>
Total Expenditures	<u>27,518</u>	<u>27,512</u>	<u>6</u>
Excess (Deficiency) of Revenues over Expenditures	4,109	4,115	6
Fund Balance at Beginning of Year	<u>16,000</u>	<u>17,249</u>	<u>1,249</u>
Fund Balance at End of Year	<u>\$20,109</u>	<u>\$21,364</u>	<u>\$1,255</u>

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Statement of Cash Flows
 General Fund
 For the Year Ended December 31, 1999

Statement E

CASH FLOWS FROM OPERATING ACTIVITIES

(Deficiency) of Revenues over Expenditures	\$(37,809)
Adjustments to reconcile increase in net assets to cash provided (used) by operating activities:	
(Increase) decrease in operating assets:	
Revenue receivables	1,589
Increase (decrease) in operating liabilities:	
Payroll taxes payable	<u>(3,663)</u>
Net Cash Provided (Used) by Operating Activities	<u>(39,883)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of other assets	<u> -</u>
Net Cash (Provided) Used by Investing Activities	<u> -</u>

NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(39,883)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>137,198</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$97,315</u></u>

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Statement of Cash Flows
 Special Revenue Fund
 For the Year Ended December 31, 1999

Statement F

CASH FLOWS FROM OPERATING ACTIVITIES

Excess of Revenues over Expenditures	\$4,115
Adjustments to reconcile increase in net assets to cash provided (used) by operating activities:	
(Increase) decrease in operating assets:	-
Increase (decrease) in operating liabilities:	<u>-</u>
Net Cash Provided (Used) by Operating Activities	<u>4,115</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Net Cash (Provided) Used by Investing Activities	<u>-</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 4,115
 CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	 <u>16,049</u>
 CASH AND CASH EQUIVALENTS AT END OF YEAR	 <u><u>\$20,164</u></u>

The accompanying notes are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 1999

INTRODUCTION

The Fortieth Judicial District Indigent Defender Board, established in compliance with Louisiana Revised Statute 15:144-149, provides counsel to represent indigents (needy individuals) in criminal cases at the district court level. Revenues to finance the board's operations are provided primarily from court costs on fines imposed by the various courts within the district. The board also receives monies from a grant-in-aid program intended to supplement financial assistance in felony cases to district indigent defender boards that have a need for this type of funding.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying financial statements of the Fortieth Judicial District Indigent Defender Board 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 standard-setting body for establishing governmental accounting and financial reporting principles.

2. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the indigent defender board is a part of the district court system of the State of Louisiana. However, the state statutes that create the boards also give each of the boards control over all of their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for funding deficits and operating deficiencies, and fiscal management for controlling the collection and disbursement of funds. Therefore, the board reports as an independent reporting entity and the financial statements include only the transactions of the Fortieth Judicial District Indigent Defender Board. Furthermore, the St. John the Baptist Parish Council does not include the Indigent Defender Board as a component unit in its comprehensive annual financial report.

FOURTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Fund Accounting

The board uses funds (General Fund and Special Revenue Fund) and an account group (General Fixed Assets Account Group) 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 and 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 available financial resources and general operating expenditures.

Funds of the indigent defender board are classified as governmental funds. Governmental funds account for the board's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets. The governmental funds of the indigent defender board are the General Fund and the Special Revenue Fund and they are described as follows:

a. General Fund

The General Fund is the general operating fund of the board, and it accounts for all financial resources except those accounted for in the Special Revenue Fund.

b. Special Revenue Fund

The Special Revenue Fund accounts for the collection and disbursement of earmarked monies. The board has one Special Revenue Fund, the District Assistance Fund.

The District Assistance Fund is a grant-in-aid program intended to supplement financial assistance in felony cases to district indigent defender boards that have a

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

need for this type of funding. This Special Revenue Fund was established in order to separately account for the receipt of monies from the Louisiana Indigent Defender Board and the disbursement of those funds in accordance with the rules of the program.

4. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues (General Fund):

Court costs are recorded in the year they are collected by the appropriate courts.

Revenues (Special Revenue Fund):

Intergovernmental revenues received from the Louisiana Indigent Defender Board make up the revenues of the District Assistance Fund.

Interest revenue earned on all funds is recorded in the year in which it is earned.

Expenditures (General Fund and Special Revenue Fund):

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

5. Budgets

State law does not make it mandatory for indigent defender boards to prepare and adopt annual budgets for the General Fund or the Special Revenue Fund. However, for 1999 the board adopted annual budgets for the General Fund and the District Assistance Special Revenue Fund. The budgets were prepared on the modified accrual basis of accounting. Both original budgets were adopted by the board on December 29, 1998, and a subsequent amendment was approved on December 27, 1999.

FORTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
 St. John the Baptist Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

6. Encumbrances
 The board does not use encumbrance accounting.
7. Cash
 Cash includes amounts in an interest bearing demand deposit account and a certificate of deposit. Under state law, the board may deposit funds in demand deposit accounts, interest bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.
8. Receivables
 Receivables include amounts which were due to be received in 1999, but were not actually received until 2000.
9. Fixed Assets
 Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized and reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.
10. Total Column on Balance Sheet
 The total column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE B - CASH AND CASH EQUIVALENTS

At December 31, 1999, the carrying amount (book balances) of cash and cash equivalents of the board was as follows:

Cash in interest bearing demand deposit account	\$7,363
Certificate of deposit	<u>110,116</u>
Total	<u>\$117,479</u>

FOURTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, January 1, 1999	\$13,369
Additions	9,060
Deletions	<u> -</u>
Balance, December 31, 1999	<u>\$22,429</u>

NOTE D - CONTINGENT LIABILITIES

At December 31, 1999, there was no pending litigation against the board.

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

To the Board of Directors
Fortieth Judicial District Indigent Defender Board
St. John the Baptist Parish
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 Fortieth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fortieth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1999, included in the accompanying Louisiana Attestation Questionnaire. 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 \$15,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditure was made during the year for materials and supplies that exceeded \$15,000. Further, the IDB did not engage in any public works projects during the year.

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 me with the required lists, including the noted information.

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

Management provided me with the required list.

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.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided me with a copy of the original and the one subsequent amendment.

6. Trace the budget adoption and amendments to the minute book, as applicable.

I traced the adoption of the original budget to the minutes of a meeting held on December 29, 1998, which indicated that the budget had been adopted by the board members of the Fortieth Judicial District Indigent Defender Board by a vote of 3 in favor and none opposed.

A budget amendment was adopted at a meeting held on December 27, 1999, with 3 favorable votes and no opposition.

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. (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less.)

I compared the revenues and expenditures of the final budgets to actual revenues and expenditures. For both the General Fund and the Special Revenue Fund budgets, actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period of examination and:

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

I examined supporting documentation for each of the six selected disbursements and found that all payments were for the proper amount and made to the correct payee.

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

All six of the payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the board members.

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).

The Fortieth 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 such documents were properly posted, although I was unable to physically observe such postings. Copies of agendas and notices for meetings were included in the IDB's files.

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.

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 Bonuses

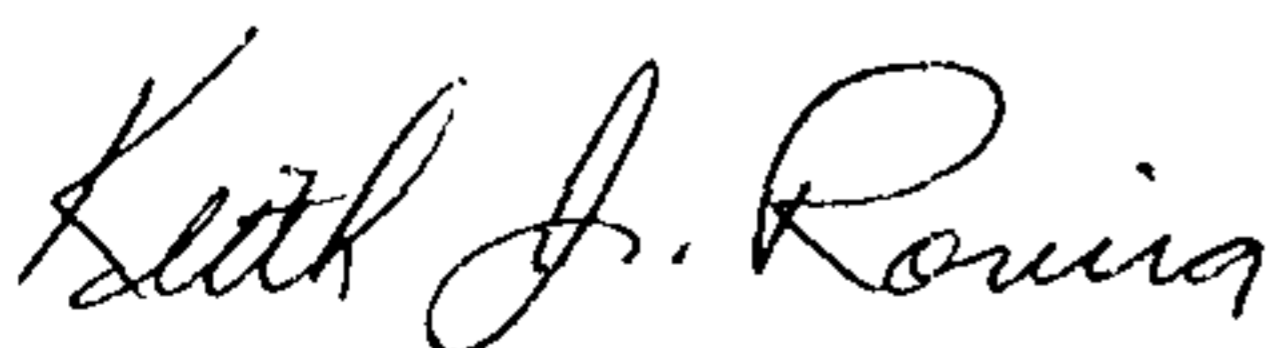
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the board for the year indicated that there were no approvals for advances or bonuses. 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.

There were no suggestions or comments from the prior or current year reports.

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.

This report is intended solely for the use of the management of the Fortieth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and have 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.



Keith J. Rovira
Certified Public Accountant

June 19, 2000

Fortieth JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Supplemental Information Schedules
Summary Schedule of Prior Year Findings
For the Year Ended December 31, 1999

There were no prior year findings.

Portieth JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
St. John the Baptist Parish, Louisiana
Supplemental Information Schedules
Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 1999

There were no current year findings.