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LEGISLATIVE AUDITOR
NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BATON ROUGE, LOUISIANA
JUN 27 PM 3:50

General Purpose Financial Statements
As of and for the Year Ended December 31, 1995

CONTENTS

	<u>Statement</u>	<u>Page No.</u>
Transmittal Letter		2
Affidavit		3
Independent Auditor's Reports		4
General Purpose Financial Statements:		
Balance Sheet - All Fund Types and Account Groups	A	9
Governmental Fund - General Fund:		
Statement of Revenues, Expenditures and Changes in Fund Balance	B	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP/Non-GAAP Basis) and Actual	C	12
Notes to the Financial Statements		13

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-24-96

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 30
BAKER, LOUISIANA 70704-0030

(504) 775-4982

May 13, 1996

Nineteenth Judicial District
Indigent Defender Board
East Baton Rouge Parish, Louisiana

During the course of our audit we observed the following items that need to be brought to your attention.

Finding

Various adjustments were needed to reconcile the bank account, journal entries were made "between months" that did not show on the monthly print out of transactions, some items were posted more than once and cancelled, and total receivables per the books were not reconciled with the subsidiary ledger.

Reply

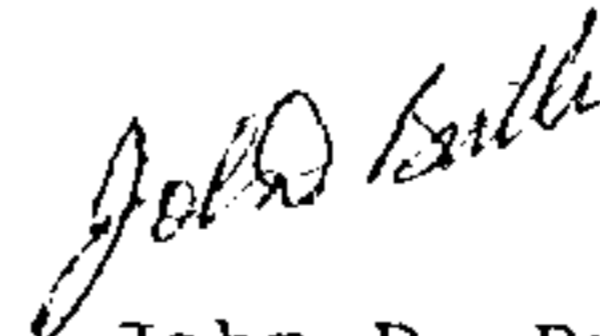
Due to the absence of the Office Manager on medical leave, the books did get behind and it was difficult to bring them up to date, causing the problems outlined above. This situation should not recur.

Finding

The personnel folders for each individual employee did not contain current approved salary information.

Reply

All approved salary information will be brought up to date in their personnel files. This, also, was due to the medical leave as explained in the first finding's reply.



John D. Butler & Co.
A Prof. Accounting Corp.

JDB/jc

ANNUAL FINANCIAL STATEMENTS

April 8, 1996

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Nineteenth Judicial District Indigent Defender Board as of and for the fiscal year ended December 31, 1995. The report includes all funds under the control and oversight of the Board. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

Officer

Enclosure

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BATON ROUGE, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

Required by Louisiana Revised Statute 24:514 to
be filed with the Office of Legislative Auditor
within 90 days after the close of the fiscal year

AFFIDAVIT

Personally came and appeared before the undersigned authority, Michael Mitchell, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Nineteenth Judicial District Indigent Defender Board as of December 31, 1995, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

Signature

Sworn to and subscribed before me,
this _____ day of _____, 19____.

NOTARY PUBLIC

Officer _____

Address _____

Telephone No. _____

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LEGISLATIVE AUDITOR
96 JUN 27 PM 3:50

INDEPENDENT AUDITOR'S REPORT

Nineteenth Judicial District
Indigent Defender Board
East Baton Rouge Parish, Louisiana

We have audited the accompanying general purpose financial statements of the Nineteenth Judicial District Indigent Defender Board, component unit of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana, as of December 31, 1995, and for the year then ended. These general purpose financial statements are the responsibility of the Nineteenth Judicial District Indigent Defender Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

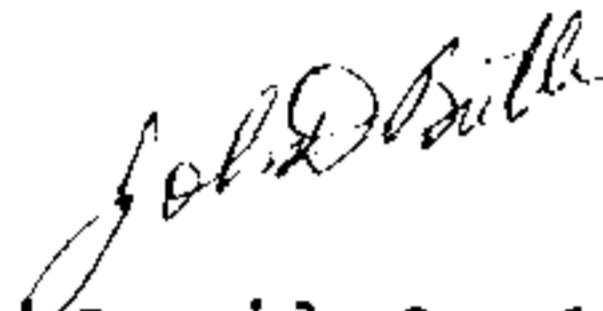
Receipt Acknowledged
Legislative Auditor

By _____

Nineteenth Judicial District
Indigent Defender Board
April 8, 1996
page 2

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Nineteenth Judicial District Indigent Defender Board, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 8, 1996 on our consideration of the Board's internal control structure and a report dated April 8, 1996 on its compliance with laws and regulations.


April 8, 1996
Baker, Louisiana

Nineteenth Judicial District
Indigent Defender Board
April 8, 1996
Page 2

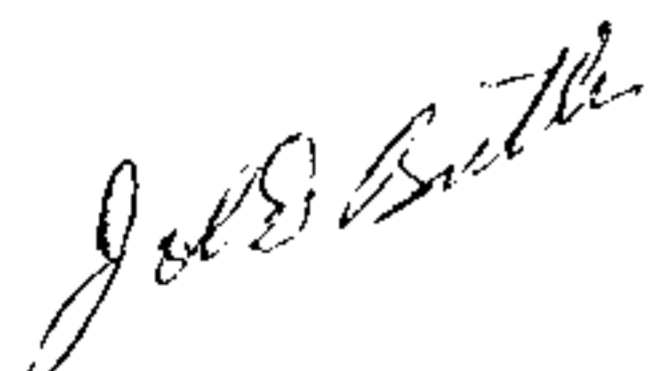
that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Nineteenth Judicial District Indigent Defender Board, in a separate letter dated April 8, 1996.

This report is intended for the information of the audit committee, management and the legislative auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



April 8, 1996
Baker, Louisiana

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 30
BAKER, LOUISIANA 70704-0030

(504) 775-4982

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS

Nineteenth Judicial District
Indigent Defender Board
East Baton Rouge Parish, Louisiana

We have audited the general purpose financial statements of the Nineteenth Judicial District Indigent Defender Board as of and for the year ended December 31, 1995, and have issued our report thereon dated April 8, 1996.

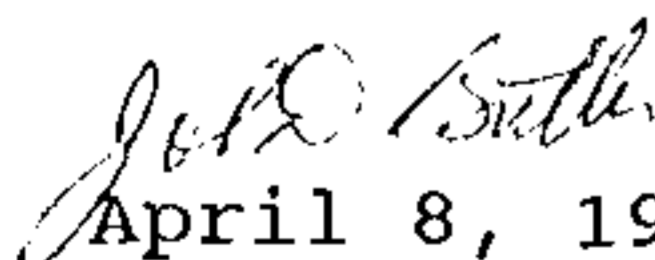
We have conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Nineteenth Judicial District Indigent Defender Board is the responsibility of the Nineteenth Judicial District Indigent Defender Board's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Board's compliance with certain provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to the management of the Board in a separate letter dated April 8, 1996.

This report is intended for the information of the audit committee, management and the legislative auditor of the State of Louisiana. However, this report is a manner of public record and its distribution is not limited.


April 8, 1996
Baker, Louisiana

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
 BATON ROUGE, LOUISIANA

STATEMENT A

ALL FUND TYPES AND ACCOUNT GROUPS
 Balance Sheet
 December 31, 1995

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund General Fund</u>	<u>General Fixed Assets</u>	<u>General Long- Term obli- gations</u>	<u>Total (memorandum only)</u>
Assets:				
Cash and cash equivalents	\$496,393.11	-0-	-0-	\$496,393.11
Receivables, net	193,605.34	-0-	-0-	193,605.34
Other assets	5,391.92	-0-	-0-	5,391.92
Land, buildings and equipment	-0-	125,010.95	-0-	125,010.95
TOTAL ASSETS AND OTHER DEBITS	695,390.37	125,010.95	-0-	820,401.32
 <u>LIABILITIES, EQUITY AND OTHER CREDITS</u>				
Liabilities:				
Accounts payable	42,917.13	-0-	-0-	42,917.13
Payroll and other deductions	7,517.32	-0-	-0-	7,517.32
Total Liabilities	50,434.45	-0-	-0-	50,434.45
 Equity and Other Credits:				
Investment in general fixed assets	-0-	125,010.95	-0-	125,010.95
Fund balances:				
Reserved for prepaid insurance	5,391.92	-0-	-0-	5,391.92
Reserved for District Assistance/Capital Defense	493,326.19	-0-	-0-	493,326.19
Unreserved - undesignated	146,237.81	-0-	-0-	146,237.81

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
 BATON ROUGE, LOUISIANA

STATEMENT A

ALL FUND TYPES AND ACCOUNT GROUPS
 BALANCE SHEET
 DECEMBER 31, 1995

	<u>Governmental Fund General Fund</u>	<u>General Fixed Assets</u>	<u>General Long- Term obli- gations</u>	<u>Total (memorandum only)</u>
Total Equity and Other Credits	644,955.92	125,010.95	-0-	769,966.87
 TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	 695,390.37	 125,010.95	 -0-	 820,401.32
	=====			

The accompanying notes are an integral part of this statement.

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BATON ROUGE, LOUISIANA

STATEMENT B

GOVERNMENTAL FUND - GENERAL FUND
Statement of Revenues, Expenditures
and Changes in Fund Balance
For The Year Ended December 31, 1995

<u>REVENUES</u>	
Court costs on fines and forfeitures	\$ 1,723,759.60
Intergovernmental revenues:	
Grant Proceeds	770,334.09
Interest earnings	<u>12,133.97</u>
Total Revenues	2,506,227.66
<u>EXPENDITURES</u>	
Salaries and related benefits	1,936,160.21
Insurance	10,514.46
Office supplies	36,419.33
Capital outlay	37,110.53
Rent	108,395.20
Telephone	13,639.30
Other	<u>6,516.26</u>
Total Expenditures	<u>2,148,755.29</u>
EXCESS OF REVENUES OVER EXPENDITURES	357,472.37
FUND BALANCE AT BEGINNING OF YEAR	<u>287,483.55</u>
FUND BALANCE AT END OF YEAR	<u>644,955.29</u> =====

The accompanying notes are an integral part of this statement.

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
 BATON ROUGE, LOUISIANA

STATEMENT C

GOVERNMENTAL FUND - GENERAL FUND
 Statement of Revenues, Expenditures,
 and Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For The Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Court costs on fines forfeitures	1,624,700	1,723,759.60	99,059.60
Intergovernmental revenues	768,334	770,334.09	2,000.09
Interest earnings	8,637	12,133.97	3,496.97
Total Revenues	2,401,671	2,506,227.66	104,556.66
<u>EXPENDITURES</u>			
Salaries and related benefits	1,726,000	1,936,160.21	(210,160.21)
Insurance	36,700	10,514.46	26,185.54
Office supplies	37,350	36,419.33	930.67
Rent	103,000	108,395.20	(5,395.20)
Capital outlay	33,000	37,110.53	(4,110.53)
Other	7,500	6,516.26	983.74
Telephone	16,000	13,639.30	2,360.70
Total Expenditures	1,959,550	2,148,755.29	(189,205.29)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	442,121	357,472.37	(84,648.63)
FUND BALANCE AT BEGINNING OF YEAR	287,483.55	287,483.55	-0-
FUND BALANCE (DEFICIT) AT END OF YEAR	729,604.55	644,955.92	(84,648.63)

The accompanying notes are an integral part of this statement.

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BATON ROUGE, LOUISIANA

Notes To The Financial Statements
As Of And For The Year Ended December 31, 1995

INTRODUCTION

The Judicial District Indigent Defender Board was established for the Nineteenth Judicial District by Louisiana Revised Statutes 15:44. The Board is composed of seven members which are selected by the District Court from nominees provided by the Bar Association within the judicial district.

The Board employs 48 persons, and in addition, maintains a current panel of volunteer attorneys who represent certain defendants although a fee is paid for those cases. The main purpose of the Board is to provide counsel for indigent defendants. The appointments approximate 5,000 per year out of a population of 500,000 in the district.

The Board meets every three months to discuss operations, budgets, problems, etc. The Board members are not compensated.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Nineteenth 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.

B. 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 district boards also give each of the boards control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Indigent Defender Board is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the Board reports as an independent reporting entity and the financial statements include only the transactions of the Nineteenth Judicial District Indigent Defender Board. However, these financial statements will be included in the financial statements of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana as a component unit of that entity.

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BATON ROUGE, LOUISIANA

Notes To The Financial Statements
(Continued - 2)

C. FUND ACCOUNTING

The Board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

The City Courts of Baker, Zachary, and Baton Rouge collect court costs from traffic fines and remit them to the Board on a monthly basis. The District Court's cost due to the Board are collected and remitted by the East Baton Rouge Sheriff's office. The District Court Judges also order probation and parole defendants to pay a fee to the Board. The Family Court orders non-support charges if the defendant is employed.

Expenditures

Salaries and related benefits is the largest expenditure of the Board. The main purpose of the board is to represent defendants in criminal cases, therefore, the attorneys and secretaries, etc. make up the majority of the payroll.

E. BUDGETS

The Board uses the following budget practices:

The Board is not required under Louisiana Revised Statutes to have public meetings and adopt a budget. However, for

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BATON ROUGE, LOUISIANA

Notes To The Financial Statements
(Continued - 3)

good financial practice, the Board does adopt an annual budget. The budget was prepared for 1995 by the Executive Director and his staff and adopted at the December, 1994 meeting. It was amended at the November 1995 meeting. The budget figures are compared to the actual amounts in the accompanying financial statements.

F. ENCUMBRANCES

The Board does not use an encumbrance system of accounting. The books are kept, and the financial statements are prepared, on the modified accrual basis of accounting.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. The Board considers short-term, (maturity of 90 days or less), highly liquid investments as cash equivalents. Under State law, the Board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under State law, the Board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments, if on hand, are stated at cost.

H. INVENTORIES

Expenditures for expendable supplies are charged to expenses when the items are purchased. Year end inventory of supplies held for consumption is immaterial to the financial statements and are not listed on the accompanying statements.

I. PREPAID ITEMS

Other assets on the financial statement are composed of \$5,391.92 of prepaid insurance. Insurance policies are pro-rated for the term of the various policies. At year end, \$5,391.92 of premiums paid had not expired. The allocation method is used to account for the prepaid insurance and the Fund Balance shows a reserved portion for the amount of the prepayment.

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BATON ROUGE, LOUISIANA

Notes To The Financial Statements
(Continued - 4)

J. FIXED ASSETS

Fixed assets are recorded as expenditures at the time of purchase, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost, if historical cost is not available.

K. COMPENSATED ABSENCES

The Board has the following policy relating to vacation and sick leave:

Vacation is earned in one year as follows:

Attorney	4 weeks
Investigators	3 weeks
Office managers	3 weeks
Secretaries	2 weeks
Hourly employees	-0-

Sick pay is accrued as one day per month or four hours each pay period, (semi-monthly).

All vacation and sick leave expire at the end of each year.

L. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the long-term obligations account group.

M. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

Designated Fund Balance

Designated fund balances represent tentative plans for future use of financial resources.

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BATON ROUGE, LOUISIANA

Notes To The Financial Statements
(Continued - 5)

N. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At December 31, 1995, the Board had cash and cash equivalents (book balances) totaling \$496,393.11, as follows:

Demand deposits	\$ 4,874.95
Interest-bearing demand deposits	123,778.29
Money market accounts	<u>367,739.87</u>
Total	496,393.11 =====

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the Board had \$496,393.11 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance of \$100,000 on demand deposits and \$100,000 on interest-bearing demand deposits. There is also \$312,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized, (Category 3), under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Board that the fiscal agent has failed to pay deposited funds upon demand.

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
 BATON ROUGE, LOUISIANA

Notes To The Financial Statements
 (Continued - 6)

3. INVESTMENTS

The Board does not have any investments other than the cash deposits shown in the financial statements under cash and cash equivalents.

4. RECEIVABLES

The following is a summary of receivables at December 31, 1995.

City of Baton Rouge		\$ 80,268.50
Other receivables		19,791.50
Sheriff		22,862.17
Probation		<u>121,631.15</u>
 Total		 244,553.32
 Less allowance for uncollectible accounts		 <u>50,947.98</u>
 Net receivables		 193,605.34 =====

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>01/01/95</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/95</u>
Equipment & furniture	102,280.52	22,730.43	-0-	125,010.95

6. PENSION PLAN

The Board installed a pension plan in 1992 with A.G. Edwards. The plan calls for 8% of the employees salary to be paid into a fully vested fund. This is a defined contribution plan and each employee will receive the amount in his or her individual fund at retirement. The Board pays all of the 8% contribution. There was no unfunded portion at 12/31/95. Contributions to the plan in 1995 were \$90,852.77.

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
 BATON ROUGE, LOUISIANA

Notes To The Financial Statements
 (Continued - 7)

7. OTHER POSTEMPLOYMENT BENEFITS

Separated employees are allowed to participate in the medical insurance for a period of one year after employment. However, separated employees must pay the premiums due. Accrued vacation and sick leave at termination are negotiated individually with the Director at the time the employee leaves in accordance with the rules stated in Section K under Note 1.

8. COMPENSATED ABSENCES

As outlined in Section K of note 1, the Board has no obligations other than the current year vacation and sick leave accrued.

9. LEASES

The Board records items under capital leases as assets and obligations if any, in the accompanying financial statements. There were no capital leases at December 31, 1995.

The Board has operating leases of the following nature:

<u>Fiscal</u> <u>Year</u>	<u>Building</u>	<u>Autos</u>	<u>Total</u>
1995	111,666.48	7,176.12	118,842.60
1996	111,666.48	7,176.12	118,842.60
1997	65,138.78	1,237.84	66,376.62
1998	-0-	-0-	-0-
1999	-0-	-0-	-0-
 Total	 288,471.74	 15,590.08	 304,061.82
	=====		

10. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

There were no long-term obligation transactions during the year.

11. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year ended December 31, 1995.

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BATON ROUGE, LOUISIANA

Notes To The Financial Statements
(Continued - 8)

12. LITIGATION AND CLAIMS

The Board is not involved in any litigation and is not aware of any claims outstanding that are not recorded in the financial statements.

13. SUBSEQUENT EVENTS

There were no subsequent events that would affect the financial statements between the close of the year and the issuance of the financial statements.

14. OTHER SUPPORT

The Board received a federal grant passed through the Louisiana Commission of Law Enforcement for the period 10/01/94 to 9/30/95. This grant provides \$20,000, to be matched by the Public Defender with \$10,000, for salaries of two employees working in defense of indigent drug offenders.

Three additional grants were received during the year from the Louisiana Indigent Defender Board as follows:

District Assistance Fund	\$256,687.25
Capital Defense	479,686.84
Expert Witness	<u>13,960.00</u>
	750,334.09
	=====

The District Assistance Fund grant is restricted to use for hiring/retaining additional attorneys, raising attorney salaries, providing unit support, defraying expert witness and testing cost and defraying the cost of LIDB-approved CLE and training programs. It also requires a 100% match from the Board. The expenditures for each category listed is based on a percentage of the total funds.

The Capital Defense grant is broken into two parts. The first part, for which \$177,886.84 was received in 1995, treats the Board as a pass-through agency. The Louisiana Indigent Defender Board forwards funds to the Board to be utilized for a specific charge related to a specific capital case. As received, the Board remits the balance to the appropriate creditor. The second part, for which

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
BATON ROUGE, LOUISIANA

Notes To The Financial Statements
(Continued - 9)

\$301,800.00 was received in 1995, is restricted to defray expenses of guilt and penalty phase investigation and the fees, overhead and out-of-pocket expenses of trial lead and/or associate counsel of eleven specific capital cases assigned to the Board.

The Expert Witness grant also treats the board as a pass-through agency in that funds received are immediately remitted to the appropriate creditor as directed by the Louisiana Indigent Defender Board.

In addition to these federal funds, the Board received support from the City Parish in the amount of \$15,000 used towards office rent.