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TENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
NATCHITOCHEs, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1995

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 8-21-96

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana

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Johnson, Thomas & Cunningham

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Tenth Judicial District Indigent Defender Board
State of Louisiana
Natchitoches, LA

We have audited the accompanying general purpose financial statements of the Tenth Judicial District Indigent Defender Board, a component unit of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, and the individual fund and account group financial statements of the Board as of and for the year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the U.S. General Accounting Office, and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Tenth Judicial District Indigent Defender Board, Natchitoches, Louisiana, as of December 31, 1995, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also in our opinion, the individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual fund and account group of the Tenth Judicial District Indigent Defender Board, Natchitoches, Louisiana, as of December 31, 1995, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPA's

May 22, 1996
Natchitoches, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana

Combined Balance Sheet
Fund Type and Account Group
December 31, 1995

	Governmental <u>Fund Type</u> General <u>Fund</u>	Account <u>Group</u> General <u>Fixed Assets</u>	<u>Totals</u> (Memorandum Only) <u>12-31-95</u>
<u>Assets</u>			
Cash & Cash Equivalents	\$304,575	\$ -0-	\$304,575
Revenue Receivables	22,486	-0-	22,486
Equipment	<u>-0-</u>	<u>4,823</u>	<u>4,823</u>
 Total Assets	 <u>\$327,061</u>	 <u>\$ 4,823</u>	 <u>\$331,884</u>
 <u>Liabilities & Fund Equity</u>			
Liabilities-			
Accounts Payable	\$ -0-	\$ -0-	\$ -0-
Fund Equity-			
Investment in General Fixed Assets	-0-	4,823	4,823
Fund Balance- Unreserved-Undesignated	<u>327,061</u>	<u>-0-</u>	<u>327,061</u>
 Total Liabilities & Fund Equity	 <u>\$327,061</u>	 <u>\$ 4,823</u>	 <u>\$331,884</u>

See notes to financial statements.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance-
Governmental Fund Type
Year Ended December 31, 1995

	<u>Governmental Fund Type</u>
	General Fund <u>1995</u>
REVENUES:	
Vehicle Violations	\$189,314
Fee Income-Indigents	857
Other Income	<u>9,142</u>
Total Revenues	<u>\$199,313</u>
EXPENDITURES:	
Current-	
Attorney Fees	\$105,046
Office Supplies	245
Payroll & Related Expenditures	15,079
Rent, Telephone & Miscellaneous	3,244
Bad Debt Expense	-0-
Capital Expenditures	<u>650</u>
Total Expenditures	<u>\$124,264</u>
Excess of Revenues Over Expenditures	\$ 75,049
Fund Balance-Beginning of Year	<u>252,012</u>
Fund Balance-End of Year	<u>\$327,061</u>

See notes to financial statements.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
General Fund Type
Year Ended December 31, 1995

	General Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Vehicle Violations	\$157,000	\$189,314	\$ 32,314
Fee Income-Indigents	1,500	857	(643)
Other Income	3,500	9,142	5,642
Total Revenues	<u>\$162,000</u>	<u>\$199,313</u>	<u>\$ 37,313</u>
EXPENDITURES:			
Current-			
Attorney Fees	\$125,000	\$105,046	\$ 19,954
Office Supplies	2,500	245	2,255
Payroll & Related Benefits	16,000	15,079	921
Rent, Telephone & Miscellaneous	5,000	3,244	1,756
Bad Debt Expense	500	-0-	500
Capital Expenditures	-0-	650	(650)
Total Expenditures	<u>\$149,000</u>	<u>\$124,264</u>	<u>\$ 24,736</u>
Excess of Revenues Over Expenditures	\$ 13,000	\$ 75,049	\$ 62,049
Fund Balance-Beginning of Year	<u>252,012</u>	<u>252,012</u>	<u>-0-</u>
Fund Balance-End of Year	<u>\$265,012</u>	<u>\$327,061</u>	<u>\$ 62,049</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1995

1. Introduction:

The Tenth Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statutes 15:111-149, 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 parish of Natchitoches, Louisiana.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governments. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local government.

2. Summary of Significant Accounting Policies:

The accompanying financial statements of Tenth 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.

A. REPORTING ENTITY-

As the governing authority of the parish, for reporting purposes, the Natchitoches Parish Police Jury is the financial reporting entity for Natchitoches Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Natchitoches Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1995

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature of the significance of the relationship.

Since the Board is fiscally dependent on the Police Jury, and since the Police Jury's financial statements would be misleading if the data from the Board's Office were omitted, the Board has been determined to be component unit of the Natchitoches Parish Police Jury. The accompanying financial statements present information only on the funds maintained by the Board and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the reporting entity.

B. 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.

The fund of the Board is classified as a governmental fund. The governmental fund accounts for the Board's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. The governmental fund of the Board is described as follows:

1. General Fund - The General Fund, as provided by Louisiana Revised Statute 47:1906, is the principal fund of the Board and accounts for the operation of the Board's office. General operating expenditures are paid from this fund.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1995

C. 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 of the General Fund 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-Income items are recorded when earned. Interest income is recorded when the income is available.

Expenditures-Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Salaries are recognized when they occur. Office supplies are recognized when they are purchased. Capital expenditures are recognized when the liability is incurred.

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the General Fund. General fixed assets provided by the Natchitoches Parish Police Jury are not recorded within the General Fixed Assets account group of the Board. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

The Tenth Judicial District Indigent Defender Board has no outstanding long-term obligations.

The General Fixed Assets Account Group is not a "fund". It is concerned only with the measurement of financial position, and does not involve measurement of results of operations.

E. BUDGETS-

Prior to the beginning of each fiscal year, the Tenth Judicial District Indigent Defender Board adopts a budget for the General Fund for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1995

F. CASH AND CASH EQUIVALENTS-

Cash includes amounts in demand deposits and time deposits. 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.

G. TOTAL COLUMNS ON GENERAL PURPOSE FINANCIAL STATEMENTS-

Total columns on the general purpose financial statements (combined statements-overview) are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

H. VACATION AND SICK LEAVE-

Employees of the Tenth Judicial District Indigent Defender Board do not accrue or "carry forward" vacation or sick leave pay from year to year. As such, there are no accruals made in either the General Fund or in a general long-term debt account group for these payments.

I. ENCUMBRANCES-

The Board does not apply encumbrance accounting.

3. Cash and Cash Equivalents:

For reporting purposes, cash and cash equivalents include cash, demand deposits, time deposits, and certificates of deposit. At December 31, 1995, the Board had cash and cash equivalents totaling \$304,575. Cash and cash equivalents are stated at cost, which approximates market. Under Louisiana law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a holding or custodial bank in the form of safekeeping receipts held by the Board. The deposits at December 31, 1995, were secured as follows:

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1995

Demand Deposits (Collected Balances)		\$	59,056
Time Deposits			245,519
Total		\$	304,575
Less, FDIC Insurance			304,575
Balance to be Secured		\$	-0-
Face Value of Securities Pledged by Banks			-0-
Balance Unsecured		\$	-0-

4. Changes in General Fixed Assets:

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

Balance, January 1, 1995		\$	4,173
Additions			650
Deductions			-0-
Balance, December 31, 1995		\$	4,823

5. Pension Plan:

All of the Indigent Defender Board's employees participate in the Federal Social Security program. The Indigent Defender Board is required to remit an amount to the Social Security Administration equal to the employee's contribution.

6. Litigation and Claims:

The Board was not a party in any litigation seeking damages for the year ended December 31, 1995.

7. Compensation of Board Members:

The Board members do not receive compensation for their services.

FINANCIAL STATEMENTS OF THE INDIVIDUAL FUND
AND THE ACCOUNT GROUP

GENERAL FUND

To account for the resources traditionally associated with governmental units which are not required to be accounted for in another fund.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana

General Fund
Balance Sheet
December 31, 1995

	<u>1995</u>
<u>Assets</u>	
Cash & Cash Equivalents	\$304,575
Revenue Receivables	<u>22,486</u>
Total Assets	<u>\$327,061</u>
 <u>Liabilities & Fund Balance</u>	
Liabilities-	
Accounts Payable	\$ -0-
Fund Balance-	
Unreserved-Undesignated	<u>327,061</u>
Total Liabilities & Fund Balance	<u>\$327,061</u>

See notes to financial statements.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana

General Fund
Statement of Revenues-Budget (GAAP Basis) and Actual
Year Ended December 31, 1995

	1995		Variance- Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
REVENUES:			
Vehicle Violations	\$157,000	\$189,314	\$32,314
Fee Income-Indigents	1,500	857	(643)
Other Income	<u>3,500</u>	<u>9,142</u>	<u>5,642</u>
Total Revenues	<u>\$162,000</u>	<u>\$199,313</u>	<u>\$37,313</u>

See notes to financial statements.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana

General Fund
Statement of Expenditures-Budget (GAAP Basis) and Actual
Year Ended December 31, 1995

	1995		Variance- Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES:			
Current-			
Attorney Fees	\$125,000	\$105,046	\$ 19,954
Office Supplies	2,500	245	2,255
Payroll & Related Benefits	16,000	15,079	921
Rent, Telephone & Miscellaneous	5,000	3,244	1,756
Bad Debts	500	-0-	500
Equipment	-0-	650	(650)
Total	<u>\$149,000</u>	<u>\$124,264</u>	<u>\$ 24,736</u>

See notes to financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets purchased by the Board's office and used in the General Fund operations.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana

General Fixed Assets Account Group
Statement of General Fixed Assets
December 31, 1995

	December 31, <u>1995</u>
General Fixed Assets:	
Land & Buildings	\$ -0-
Equipment-	
Vehicles	-0-
Other	<u>4,823</u>
Total General Fixed Assets	<u>\$ 4,823</u>
Investment in General Fixed Assets	<u>\$ 4,823</u>

See notes to financial statements.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana

General Fixed Assets Account Group
Statement of Changes in General Fixed Assets
Year Ended December 31, 1995

	<u>Balance</u> 12-31-94	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12-31-95
General Fixed Assets:				
Land & Buildings	\$ -0-	\$-0-	\$-0-	\$ -0-
Equipment-				
Vehicles	-0-	-0-	-0-	-0-
Other	<u>4,173</u>	<u>650</u>	<u>-0-</u>	<u>4,823</u>
Total General Fixed Assets	<u>\$ 4,173</u>	<u>\$650</u>	<u>\$-0-</u>	<u>\$ 4,823</u>
Investment in General Fixed Assets	<u>\$ 4,173</u>	<u>\$650</u>	<u>\$-0-</u>	<u>\$ 4,823</u>

See notes to financial statements.

Johnson, Thomas & Cunningham

Certified Public Accountants

Exhibit F-1

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AUDITORS' REPORT ON THE INTERNAL CONTROL
STRUCTURE IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Tenth Judicial District Indigent Defender Board
State of Louisiana
Natchitoches, LA 71457

We have audited the accompanying general purpose financial statements of the Tenth Judicial District Indigent Defender Board, a component unit of the Natchitoches Parish Police Jury, for the year ended December 31, 1995, and have issued our report thereon dated May 22, 1996.

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

The management of the Tenth Judicial District Indigent Defender Board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Tenth 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.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

A material weakness is a reportable condition in which the design or operation of the specific 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.

Our consideration of the internal control structure would not necessarily disclose all matter in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following reportable condition that we believe to be a material weakness.

Separation of Duties:

Due to a lack of personnel, there is no separation within the Board's office. We believe that this condition results in more than a relatively low risk that errors or irregularities in amounts that could be material to the financial statements could occur and not be detected within a timely period. However, it is not practicable for additional accounting personnel to be added.

This condition was considered in determining the nature, timing, and extent of the audit tests to be applied in our audit of the 1995 financial statements and in our examination and review of the Board's compliance with those laws and regulations for which we believe noncompliance could have a material effect on the financial statements. This report does not affect our reports on the December 31, 1995, financial statements and on the Board's compliance with laws and regulations dated May 22, 1996.

This report is intended solely for the use of management, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Tenth Judicial District Indigent Defender Board, is a matter of public record.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPA's

May 22, 1996
Natchitoches, Louisiana

Johnson, Thomas & Cunningham

Exhibit F-2

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Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT
OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Tenth Judicial District Indigent Defender Board
State of Louisiana
Natchitoches, LA 71457

We have audited the accompanying general purpose financial statements of the Tenth Judicial District Indigent Defender Board, a component unit of the Natchitoches Parish Police Jury and the individual fund and account group financial statements as of and for the year ended December 31, 1995, and have issued our report thereon dated May 22, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to the Tenth Judicial District Indigent Defender Board, is the responsibility of the Board's management. As part of obtaining reasonable assurance about whether the aforementioned 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 non-compliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Tenth Judicial District Indigent Defender Board, is a matter of public record.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPA's

May 22, 1996
Natchitoches, Louisiana