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**ANNUAL FINANCIAL REPORT
OF THE
INSURED DEFENDER BOARD
OF THE TWENTY-SIXTH JUDICIAL DISTRICT
POLK COUNTY, MISSISSIPPI
FOR THE YEAR ENDING DECEMBER 31, 1967 AND 1968**

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 JUL 2 3 1968

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Indigent Defender Board of the
Twenty-Seventh Judicial District
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the Indigent Defender Board of the Twenty-Seventh Judicial District of Opelousas, Louisiana, as of and for the years ended December 31, 1997 and 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Indigent Defender Board of the Twenty-Seventh Judicial District of Opelousas, Louisiana. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the board, as well as evaluating the overall general purpose financial statement presentation. We believe that our audits provide 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 Indigent Defender Board of the Twenty-Seventh Judicial District of Opelousas, Louisiana, as of December 31, 1997 and 1998, and the results of its operations for the years then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 26, 1998 on our consideration of the Indigent Defender Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

John S. Dowling & Company
Opelousas, Louisiana
May 26, 1998

INDEPENDENT BOARD
OF THE INVESTMENT JUDICIAL DISTRICT
OFFSHORE, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT CATEGORIES
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>CONVENTIONAL</u> <u>FUND TYPE</u> <u>GENERAL</u> <u>FUND</u>	<u>ACCOUNT TYPE</u> <u>GENERAL</u> <u>FUND ASSETS</u>	<u>TOTALS</u> <u>MEMORANDUM</u> <u>1992</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents - unrestricted	\$84,699		\$84,699
- restricted for capital assets	13,400		13,400
Investments - unrestricted	229,544		229,544
- restricted for retirement fees, pay raises and law library	156,700		156,700
Revenue receivable - contract assets	68,607		68,607
Revenue receivable - grants	15,176		15,176
Office furniture and equipment	-----	PAGE	-----
Total assets	\$588,126	452	\$588,126

Continued on next page.

**JUDICIAL EXPENSE BOARD
OF THE THIRTY-NINTH JUDICIAL DISTRICT
DEPARTMENT OF JUSTICE**
**CONSOLIDATED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1997**

	CONVENTIONAL		TOTALS COMBINATION ONLY 1997
	FUND TYPE	ACCOUNT GROUP	
	GENERAL	GENERAL	
	FUND	FUND ASSETS	
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$752		\$752
Other accrued liabilities	236	-	236
Total liabilities	988	-	988
FUND EQUITY			
Investment in general fund assets		457	457
Fund balances:			
Reserved for expert witness fees and map raises	156,708		156,708
Reserved for capital cases	13,580		13,580
Unreserved	285,028	-	285,028
Total fund equity	455,316	457	455,813
Total liabilities and fund equity	988,316	457	988,813

The accompanying notes are an integral part of these statements.

INDEPENDENT BUDGET FUND
OF THE THIRTY-SEVENTH JUDICIAL DISTRICT
SPRINGFIELD, ILLINOIS
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE YEAR ENDED DECEMBER 31, 1979

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u> <u>GENERAL</u> <u>FUND</u>	<u>ACCOUNT GROUP</u> <u>GENERAL</u> <u>FUND ASSETS</u>	<u>TOTALS</u> <u>MEMORANDUM</u> <u>ONLY</u> <u>---</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents - unrestricted	\$64,166		\$64,166
Investments - unrestricted	166,178		166,178
- restricted for witness fees and jury trials	187,366		187,366
Revenue receivable - court costs	37,753		37,753
Revenue receivable - grants	33,661		33,661
Office furniture and equipment	-----	7652	-----522
Total assets	367,324	7652	368,181

Continued on next page.

INDICENT BUDGET FUND
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
DELAWARE, DELAWARE
COMBINED BALANCE SHEET, ALL FUND TYPES AND ACCOUNT GROUPS COMBINED
FOR THE YEAR ENDED DECEMBER 31, 1994

	GOVERNMENTAL		TOTALS (REPRESENTATIVE)
	FUND TYPE	FOUNDED ENTITY	
	GENERAL	GENERAL	
	FUND	FUND ASSETS	\$00.00
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$145		\$145
Other accrued liabilities	220		220
Total liabilities	365	00	365
FUND EQUITY			
Investment in general fund assets		457	457
Fund balance			
Reserved for expert witness fees	100,184		100,184
Reserved	208,893		208,893
Total fund equity	309,077	457	309,534
Total liabilities and fund equity	309,442	457	309,899

The accompanying notes are an integral part of these statements.

INDEPENDENT BUDGETARY REPORT
OF THE TREASURY DEPARTMENT, JUDICIAL BRANCH
BEFORE THE SENATE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL APPROPRIATIONAL FUND TYPES
FOR THE FISCAL YEAR ENDING DECEMBER 31, 1961 AND 1960

	<u>GENERAL FUND</u>	
	<u>1961</u>	<u>1960</u>
REVENUES		
Fines		
Court costs		
FACE	\$179,075	\$178,925
100	131,153	
all other	136,400	132,384
<u>Total court costs</u>	446,628	311,309
Restitution	6,575	6,066
Non-support reimbursement	9,000	9,000
Bail bond fee	5,966	7,773
Court - witness fees, pay raises, library	25,274	89,867
Court - capital cases	50,800	
Miscellaneous		
Interest	32,286	13,000
<u>Total revenues</u>	628,384	527,925
EXPENDITURES		
Capital		
General government - judicial		
Retainers, independent defenders	102,680	101,820
Non-retained attorneys	16,728	15,488
Capital cases - stenotype	16,580	
Contracts and education	7,400	3,665
Contracted services		200
Taxes and subscriptions	5,936	179
Salaries	4,500	2,380
Payroll taxes	348	155
Witness fees	3,925	3,150
Office rental	3,000	2,880
Entrepreneur fees		185
Legal notices	67	83
Insurance	180	180
Telephone	765	714
Administration expense	1,088	8,018
Utilities	696	623
Janitorial	790	998
Bank charges, check printing	434	192
Law library contribution	9,000	
<u>Total expenditures</u>	260,511	185,221
EXCESS OF REVENUES OVER EXPENDITURES	367,873	342,704
FUND BALANCE, beginning of year	362,250	382,382
FUND BALANCE, end of year	730,123	725,086

The accompanying notes are an integral part of these statements.

**INDEPENDENT DEFENDER BOARD
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
OFFICIALS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1997 AND 1998**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Independent Defender Board of the Twenty-Seventh Judicial District is established in compliance with Louisiana Revised Statutes 15:144-149, to provide and compromise counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level.

The accompanying financial statements of the Twenty-Seventh Judicial District Independent 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.

The following is a summary of certain significant accounting policies and practices of the Independent Defender Board.

Scope of Entity for Financial Reporting Purposes

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of another entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability.

For financial reporting purposes, the Independent 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 Independent 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 Twenty-Seventh Judicial District Independent Defender Board.

Fund Accounting

The Independent Defender 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 governmental functions or activities.

Governmental Fund

General Fund - The General Fund is the general operating fund. It is used as a means for all financial resources.

INDIGENT DEFENDER BOARD
OF THE THIRTY-EIGHTH JUDICIAL DISTRICT
EFFOULAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1997 AND 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

General Fund

Capital Fixed Asset Account Group - Capital acquisition and construction which are reflected as expenditures in Governmental Funds are capitalized in the Account Group.

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 Indigent Defender Board's records are maintained on a cash basis of accounting. However, the fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues

Court costs, restitution, and bail bond fees are recorded in the month collected by the appropriate collection authority.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition. Materials and supplies on hand at year-end are not material and are not set up as inventory at year-end.

Cash and Cash Equivalents and Investments

Cash includes amounts in interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and short investments with original maturities of 90 days or less.

Under state law the Indigent Defender Board may deposit funds with any bank located within the state and organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the Indigent Defender Board may invest in time deposits or certificates of deposit of these banks.

**INDEPENDENT FINANCIAL BOARD
 OF THE TRINITY-SAVANNA JUDICIAL DISTRICT
 SPECIALS, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEARS ENDED DECEMBER 31, 1997 AND 1996**

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents and Investments (Continued)

Cash deposits must be secured by federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the unsecured amount on deposit with the bank.

At December 31, 1997 and 1996, the carrying amount of the Indigent Defender Board's cash and investments was \$482,443 and \$317,518, respectively. The bank balances of cash was \$118,189 and \$84,556 and of investments was \$364,254 and \$232,964 for the years ended December 31, 1997 and 1996, respectively. Investments are stated at cost or amortized cost, which approximates market.

At December 31, 1997, approximately \$271,812 of the bank balance was secured by FDIC insurance and \$208,956 was secured by collateral pledged to the Indigent Defender Board by the bank. The amount not collateralized at December 31, 1997 was \$62,856. At December 31, 1996, approximately \$248,179 of the bank balance was secured by FDIC insurance and \$14,782 was secured by collateral pledged to the Indigent Defender Board by the bank. This collateral is considered under generally accepted governmental accounting principles to be a Category 2 credit risk. Pledged securities in Category 2 include securities held by the pledging financial institution's trust department or agent in the entity's name.

Fixed Assets and Long-term Liabilities

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. These assets are recorded as expenditures in the governmental fund types when purchased. All assets are maintained on the basis of historical cost, and no depreciation is computed or recorded thereon. The Indigent Defender Board does not have public domain or infrastructure outlays. Interest costs on fixed assets have not been incurred.

There were no long-term liabilities at December 31, 1997 and 1996.

Budgetary Practices

The Indigent Defender Board did not adopt a budget for the General Fund. Therefore, the financial statements do not reflect a comparison of revenues and expenditures to budget.

Financial Plan and Leave Policies

The Indigent Defender Board has no pension plan or leave policies.

Leases

The Indigent Defender Board did not have any capital or operating leases at December 31, 1997 or 1996.

INDIGENT DEFENDER BOARD
OF THE THIRTY-SEVENTH JUDICIAL DISTRICT
OFFSHORE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1997 AND 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Litigation

There was no pending litigation against the Indigent Defender Board as of December 31, 1998.

Accruals

The Indigent Defender Board does not employ the accruals system of accounting.

Compensated Absences

The Indigent Defender Board does not provide for accumulated vacation or sick leave.

Inventory

The Indigent Defender Board does not have any inventory on hand at year-end.

Total Columns on Financial Statements

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial positions, 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 to the aggregation of this data.

NOTE 2 - MEMBERS' TRAVEL EXPENSE OF THE BOARD

Members of the Board were not paid fees for being on the board. The only compensation paid to members is for legal services rendered in defending indigents.

NOTE 3 - GENERAL FIXED ASSETS ACCOUNT GROUP

The following is a summary of changes in the General Fixed Assets Account Group for the years ended December 31, 1997 and 1998:

	Balance January 1, 1997	Additions	Deductions	Balance December 31, 1997
Office furniture and equipment	4681	—	—	4681
Totals	4681	—	—	4681

**INDIGENT DEFENDER BOARD
OF THE TENTH JUDICIAL DISTRICT
LOUISIANA - MONROE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1987 AND 1988**

NOTE 3 - GENERAL FIXED ASSETS ACCOUNT STATE (Continued)

	Balance January 1, <u>1988</u>	Additions	Deductions	Balance December 31, <u>1988</u>
Office furniture and equipment	\$42	—	—	\$42
Totals	<u>\$42</u>	<u>—</u>	<u>—</u>	<u>\$42</u>

NOTE 4 - RESERVED FUND BALANCE

A portion of the fund balance at December 31, 1987 and 1988, is reserved by the Board of grants received from the Louisiana Indigent Defender Board. The grants are to be used to help defray the cost of expert witness fees, pay salaries for public defenders and costs associated with capital cases.

NOTE 5 - LOUISIANA INDIGENT DEFENDER BOARD GRANTS

During the years ended December 31, 1987 and 1988, the Indigent Defender Board was awarded grants from the Louisiana Indigent Defender Board. The grants are awarded to help defray the cost of expert witness fees, pay salaries for public defenders, and partial funding of the St. Landry Parish Law Library. The portions of the grants received each year amount to \$75,874 and \$89,840, respectively. At December 31, 1987 and 1988, the unexpended grants in the amounts of \$34,700 and \$387,346, respectively, were reserved.

The Indigent Defender Board was awarded a grant from the Louisiana Indigent Defender Board in the amount of \$50,000 during the year ended December 31, 1990. The grant is to be used to help defray the expenses of guilt and penalty phase investigations and the fees, overhead and out-of-pocket expenses of trial lead and/or associate counsel, as outlined in the grant agreement. As of December 31, 1987, the Board has expended \$34,000 of the total grant. The unexpended grant in the amount of \$16,000 is reserved.

NOTE 6 - INTERGOVERNMENTAL COOPERATIVE AGREEMENT

On September 2, 1987, three agencies - the St. Landry Parish Indigent Defender Board, the Twenty-Seventh Judicial District Court and the District Attorney of the Twenty-Seventh Judicial District, St. Landry Parish, Louisiana - entered into an intergovernmental agreement to provide funds to maintain the St. Landry Parish Law Library. The Indigent Defender Board agreed to contribute \$5,000 per year for an indefinite term. The agreement may be terminated at any time by a majority vote of the parties involved and any party may withdraw from the agreement by giving thirty days written notice.

John Swain (Ret.), CPA
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**REPORT OF COMPLIANCE AND OF INTERNAL CONTROL OVER FINANCIAL
 REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
 IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Indigent Defender Board of the
 Twenty-Seventh Judicial District
 Opelousas, Louisiana

We have audited the general purpose financial statements of Indigent Defender Board of the Twenty-Seventh Judicial District, as of and for the years ended December 31, 1987 and 1986, and have issued our Report Opinion dated May 26, 1988. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Indigent Defender Board of the Twenty-Seventh Judicial District's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed the following instance of noncompliance that is required to be reported under Government Auditing Standards.

Condition:

The Indigent Defender Board's deposits are not fully secured by collateral at December 31, 1987. Of the Indigent Defender Board's total bank balance of cash and investments of \$492,443 at December 31, 1987, \$486,484 is secured by FDIC insurance or collateral pledged to the Board by the banks and \$5,959 is not secured.

Management's Response:

Large deposits in December, 1987 caused the accounts to temporarily exceed the secured balances. The problem corrected itself soon after year-end.

To the Indigent Defender Board of the
Twenty-Seventh Judicial District
Page 3

Internal Control Over Financial Reporting

In planning and performing our audits, we considered Indigent Defender Board of the Twenty-Seventh Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of Indigent Defender Board of the Twenty-Seventh Judicial District and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John B. Dowling & Company

Opelousas, Louisiana
May 28, 2008