

SUPPLEMENTAL INFORMATION

DARNALL, SIKES, KOLDER, FREDERICK & RAINY

a CORPORATION IN CERTIFIED PUBLIC ACCOUNTANTS

6 Lake Street, 19th
New Orleans, Louisiana 70112
Phone: (504) 581-1111
Telex: 152222
Cable: 152222
Fax: (504) 581-1111

MEMORANDUM

TO: Board of Directors

Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in accordance with Government Auditing Standards

1. Board of Directors
2. Board of Directors
3. Board of Directors
4. Board of Directors
5. Board of Directors
6. Board of Directors
7. Board of Directors
8. Board of Directors
9. Board of Directors
10. Board of Directors
11. Board of Directors
12. Board of Directors
13. Board of Directors
14. Board of Directors
15. Board of Directors
16. Board of Directors
17. Board of Directors
18. Board of Directors
19. Board of Directors
20. Board of Directors

19. Board of Directors
20. Board of Directors
21. Board of Directors
22. Board of Directors
23. Board of Directors
24. Board of Directors
25. Board of Directors
26. Board of Directors
27. Board of Directors
28. Board of Directors
29. Board of Directors
30. Board of Directors
31. Board of Directors
32. Board of Directors
33. Board of Directors
34. Board of Directors
35. Board of Directors
36. Board of Directors
37. Board of Directors
38. Board of Directors
39. Board of Directors
40. Board of Directors

Members of the Board of Directors
Thirteenth Judicial District Indigent Defender Board
Parish of Evangeline
State of Louisiana

41. Board of Directors
42. Board of Directors
43. Board of Directors
44. Board of Directors
45. Board of Directors
46. Board of Directors
47. Board of Directors
48. Board of Directors
49. Board of Directors
50. Board of Directors
51. Board of Directors
52. Board of Directors
53. Board of Directors
54. Board of Directors
55. Board of Directors
56. Board of Directors
57. Board of Directors
58. Board of Directors
59. Board of Directors
60. Board of Directors
61. Board of Directors
62. Board of Directors
63. Board of Directors
64. Board of Directors
65. Board of Directors
66. Board of Directors
67. Board of Directors
68. Board of Directors
69. Board of Directors
70. Board of Directors
71. Board of Directors
72. Board of Directors
73. Board of Directors
74. Board of Directors
75. Board of Directors
76. Board of Directors
77. Board of Directors
78. Board of Directors
79. Board of Directors
80. Board of Directors
81. Board of Directors
82. Board of Directors
83. Board of Directors
84. Board of Directors
85. Board of Directors
86. Board of Directors
87. Board of Directors
88. Board of Directors
89. Board of Directors
90. Board of Directors
91. Board of Directors
92. Board of Directors
93. Board of Directors
94. Board of Directors
95. Board of Directors
96. Board of Directors
97. Board of Directors
98. Board of Directors
99. Board of Directors
100. Board of Directors

101. Board of Directors
102. Board of Directors
103. Board of Directors
104. Board of Directors
105. Board of Directors
106. Board of Directors
107. Board of Directors
108. Board of Directors
109. Board of Directors
110. Board of Directors
111. Board of Directors
112. Board of Directors
113. Board of Directors
114. Board of Directors
115. Board of Directors
116. Board of Directors
117. Board of Directors
118. Board of Directors
119. Board of Directors
120. Board of Directors
121. Board of Directors
122. Board of Directors
123. Board of Directors
124. Board of Directors
125. Board of Directors
126. Board of Directors
127. Board of Directors
128. Board of Directors
129. Board of Directors
130. Board of Directors
131. Board of Directors
132. Board of Directors
133. Board of Directors
134. Board of Directors
135. Board of Directors
136. Board of Directors
137. Board of Directors
138. Board of Directors
139. Board of Directors
140. Board of Directors
141. Board of Directors
142. Board of Directors
143. Board of Directors
144. Board of Directors
145. Board of Directors
146. Board of Directors
147. Board of Directors
148. Board of Directors
149. Board of Directors
150. Board of Directors
151. Board of Directors
152. Board of Directors
153. Board of Directors
154. Board of Directors
155. Board of Directors
156. Board of Directors
157. Board of Directors
158. Board of Directors
159. Board of Directors
160. Board of Directors
161. Board of Directors
162. Board of Directors
163. Board of Directors
164. Board of Directors
165. Board of Directors
166. Board of Directors
167. Board of Directors
168. Board of Directors
169. Board of Directors
170. Board of Directors
171. Board of Directors
172. Board of Directors
173. Board of Directors
174. Board of Directors
175. Board of Directors
176. Board of Directors
177. Board of Directors
178. Board of Directors
179. Board of Directors
180. Board of Directors
181. Board of Directors
182. Board of Directors
183. Board of Directors
184. Board of Directors
185. Board of Directors
186. Board of Directors
187. Board of Directors
188. Board of Directors
189. Board of Directors
190. Board of Directors
191. Board of Directors
192. Board of Directors
193. Board of Directors
194. Board of Directors
195. Board of Directors
196. Board of Directors
197. Board of Directors
198. Board of Directors
199. Board of Directors
200. Board of Directors

201. Board of Directors
202. Board of Directors
203. Board of Directors
204. Board of Directors
205. Board of Directors
206. Board of Directors
207. Board of Directors
208. Board of Directors
209. Board of Directors
210. Board of Directors
211. Board of Directors
212. Board of Directors
213. Board of Directors
214. Board of Directors
215. Board of Directors
216. Board of Directors
217. Board of Directors
218. Board of Directors
219. Board of Directors
220. Board of Directors
221. Board of Directors
222. Board of Directors
223. Board of Directors
224. Board of Directors
225. Board of Directors
226. Board of Directors
227. Board of Directors
228. Board of Directors
229. Board of Directors
230. Board of Directors
231. Board of Directors
232. Board of Directors
233. Board of Directors
234. Board of Directors
235. Board of Directors
236. Board of Directors
237. Board of Directors
238. Board of Directors
239. Board of Directors
240. Board of Directors
241. Board of Directors
242. Board of Directors
243. Board of Directors
244. Board of Directors
245. Board of Directors
246. Board of Directors
247. Board of Directors
248. Board of Directors
249. Board of Directors
250. Board of Directors
251. Board of Directors
252. Board of Directors
253. Board of Directors
254. Board of Directors
255. Board of Directors
256. Board of Directors
257. Board of Directors
258. Board of Directors
259. Board of Directors
260. Board of Directors
261. Board of Directors
262. Board of Directors
263. Board of Directors
264. Board of Directors
265. Board of Directors
266. Board of Directors
267. Board of Directors
268. Board of Directors
269. Board of Directors
270. Board of Directors
271. Board of Directors
272. Board of Directors
273. Board of Directors
274. Board of Directors
275. Board of Directors
276. Board of Directors
277. Board of Directors
278. Board of Directors
279. Board of Directors
280. Board of Directors
281. Board of Directors
282. Board of Directors
283. Board of Directors
284. Board of Directors
285. Board of Directors
286. Board of Directors
287. Board of Directors
288. Board of Directors
289. Board of Directors
290. Board of Directors
291. Board of Directors
292. Board of Directors
293. Board of Directors
294. Board of Directors
295. Board of Directors
296. Board of Directors
297. Board of Directors
298. Board of Directors
299. Board of Directors
300. Board of Directors

301. Board of Directors
302. Board of Directors
303. Board of Directors
304. Board of Directors
305. Board of Directors
306. Board of Directors
307. Board of Directors
308. Board of Directors
309. Board of Directors
310. Board of Directors
311. Board of Directors
312. Board of Directors
313. Board of Directors
314. Board of Directors
315. Board of Directors
316. Board of Directors
317. Board of Directors
318. Board of Directors
319. Board of Directors
320. Board of Directors
321. Board of Directors
322. Board of Directors
323. Board of Directors
324. Board of Directors
325. Board of Directors
326. Board of Directors
327. Board of Directors
328. Board of Directors
329. Board of Directors
330. Board of Directors
331. Board of Directors
332. Board of Directors
333. Board of Directors
334. Board of Directors
335. Board of Directors
336. Board of Directors
337. Board of Directors
338. Board of Directors
339. Board of Directors
340. Board of Directors
341. Board of Directors
342. Board of Directors
343. Board of Directors
344. Board of Directors
345. Board of Directors
346. Board of Directors
347. Board of Directors
348. Board of Directors
349. Board of Directors
350. Board of Directors
351. Board of Directors
352. Board of Directors
353. Board of Directors
354. Board of Directors
355. Board of Directors
356. Board of Directors
357. Board of Directors
358. Board of Directors
359. Board of Directors
360. Board of Directors
361. Board of Directors
362. Board of Directors
363. Board of Directors
364. Board of Directors
365. Board of Directors
366. Board of Directors
367. Board of Directors
368. Board of Directors
369. Board of Directors
370. Board of Directors
371. Board of Directors
372. Board of Directors
373. Board of Directors
374. Board of Directors
375. Board of Directors
376. Board of Directors
377. Board of Directors
378. Board of Directors
379. Board of Directors
380. Board of Directors
381. Board of Directors
382. Board of Directors
383. Board of Directors
384. Board of Directors
385. Board of Directors
386. Board of Directors
387. Board of Directors
388. Board of Directors
389. Board of Directors
390. Board of Directors
391. Board of Directors
392. Board of Directors
393. Board of Directors
394. Board of Directors
395. Board of Directors
396. Board of Directors
397. Board of Directors
398. Board of Directors
399. Board of Directors
400. Board of Directors

We have audited the general purpose financial statements of the Thirteenth Judicial District Indigent Defender Board, Evangeline Parish, Louisiana a component unit of the Evangeline Parish Police Jury, primary government, as of and for the year ended December 31, 1997, and have issued our report thereon dated May 1, 1997.

Our audit was conducted 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 financial statements are free of material misstatement.

Compliance with laws and regulations, applicable to the Thirteenth Judicial District Indigent Defender Board, Evangeline Parish, Louisiana is the responsibility of the Board of Directors. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Thirteenth Judicial District Indigent Defender Board's compliance with certain provisions of laws, regulations and grants. However, the objective of our audit of the general purpose financial statements 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 Governmental Auditing Standards.

This report is intended for the information of the Board of Directors. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainy
a Corporation of Certified Public Accountants

Ville Platte, Louisiana
May 1, 1997

MEMORANDUM
TO: BOARD OF DIRECTORS
FROM: DARNALL, SIKES, KOLDER, FREDERICK & RAINY
DATE: MAY 1, 1997
SUBJECT: INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

1618



**THIRTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Evangeline Parish, Louisiana

Financial Report

Year Ended December 31, 1986

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 July 22 1987

95 JUL 22 1987

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-2
FINANCIAL STATEMENTS	
Governmental Fund Type:	
General Fund -	
Comparative balance sheet	4
Comparative statement of revenues, expenditures, and changes in fund balance	5
Notes to Financial Statements	5-9
SUPPLEMENTAL INFORMATION	
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	12-13
Independent Auditor's Report on Compliance Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	14

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

AN CORPORATION OF DELAWARE PUBLIC ACCOUNTANTS

(1996)

61 East Main Street
Baton Rouge, Louisiana 70801
Phone (504) 383-1000
Fax (504) 383-1001
E-mail: info@dskr.com
Website: www.dskr.com

MEMBER
American Institute of Certified Public Accountants

100 Poydras Street
Suite 2000
New Orleans, LA 70112
Phone (504) 581-2200

801 Poydras Street
Suite 2000
New Orleans, LA 70112
Phone (504) 581-2200

801 Poydras Street
Suite 2000
New Orleans, LA 70112
Phone (504) 581-2200

100 Poydras Street
Suite 2000
New Orleans, LA 70112
Phone (504) 581-2200

400 Poydras Street
Suite 2000
New Orleans, LA 70112
Phone (504) 581-2200

1001 Poydras Street
Suite 2000
New Orleans, LA 70112
Phone (504) 581-2200

101 Poydras Street
Suite 2000
New Orleans, LA 70112
Phone (504) 581-2200

Joseph J. Darnall, CPA
John S. Sikes, CPA
James M. Kolder, CPA
Frederick W. Rainey, CPA
James H. Rainey, CPA
Mark E. Rainey, CPA
William E. Rainey, CPA
Charles E. Rainey, CPA
Robert E. Rainey, CPA
William E. Rainey, CPA
Charles E. Rainey, CPA
Robert E. Rainey, CPA

Independent Auditor's Report

To the Board of Directors
Thirteenth Judicial District Indigent Defender Board
Evangeline Parish
State of Louisiana

We have audited the accompanying general purpose financial statements of the Thirteenth Judicial District Indigent Defender Board, Evangeline Parish, Louisiana, a component unit of the Evangeline Parish Police Jury, primary government, as of and for the year ended December 31, 1996 as listed in the table of contents. These financial statements are the responsibility of the Board of Directors. 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 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 general purpose 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 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 Thirteenth Judicial District Indigent Defender Board, Evangeline Parish, Louisiana, as of December 31, 1996, 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 May 3, 1997 on our consideration of the Thirteenth Judicial District Indigent Defender Board's internal control structure and a report dated May 2, 1997 on the Thirteenth Judicial District Indigent Defender Board's compliance with laws and regulations.

MEMBER OF
INTERNATIONAL SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS
100 Poydras Street
Suite 2000
New Orleans, LA 70112
Phone (504) 581-2200

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year ended December 31, 1985, in which we expressed an unqualified opinion on the financial statements of the Thirteenth Judicial District Indigent Defender Board.

Dunnell, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Bilbo Plaza, Louisiana
May 2, 1986

FINANCIAL STATEMENTS

THIRTEENTH JUDICIAL DISTRICT INCIDENT RESPONSE BOARD
Evangelina Parish, Louisiana
General Fund

Comparative Balance Sheet
December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
ASSETS		
Cash	\$11,601	\$12,700
LIABILITIES AND EQUITY		
Accounts payable	\$ 828	\$ 3,000
Payroll taxes payable	<u> 70</u>	<u> 85</u>
Total liabilities	898	3,115
Fund balance:		
Unassigned, undesignated	<u>10,703</u>	<u> 9,585</u>
Total liabilities and fund balance	\$11,601	\$12,700

The accompanying notes are an integral part of this statement.

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 judgment, 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.

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of individuals involved in the operations of the Indigent Defender Board, there was an inadequate segregation of functions within the accounting system.

Recommendation:

Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable 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 of 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 matters 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 believe the reportable condition described above is a material weakness.

This report is prepared for the information of the Board of Directors. However, this report is a matter of public record and its distribution is not limited.

Darrall, Sikes, Kelder, Frederick & Rainey

A Corporation of Certified Public Accountants

Ville Platte, Louisiana
May 2, 1997

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION IN CORPORALED STATES)

MEMPHIS OFFICE
1100 UNIVERSITY AVENUE
SUITE 1100
MEMPHIS, TENNESSEE 38103
PH: 901.525.1100
FAX: 901.525.1101

MEMPHIS OFFICE
1100 UNIVERSITY AVENUE
SUITE 1100
MEMPHIS, TENNESSEE 38103
PH: 901.525.1100
FAX: 901.525.1101

MEMPHIS OFFICE
1100 UNIVERSITY AVENUE
SUITE 1100
MEMPHIS, TENNESSEE 38103
PH: 901.525.1100
FAX: 901.525.1101

Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

MEMPHIS OFFICE
1100 UNIVERSITY AVENUE
SUITE 1100
MEMPHIS, TENNESSEE 38103
PH: 901.525.1100
FAX: 901.525.1101

MEMPHIS OFFICE
1100 UNIVERSITY AVENUE
SUITE 1100
MEMPHIS, TENNESSEE 38103
PH: 901.525.1100
FAX: 901.525.1101

MEMPHIS OFFICE
1100 UNIVERSITY AVENUE
SUITE 1100
MEMPHIS, TENNESSEE 38103
PH: 901.525.1100
FAX: 901.525.1101

MEMPHIS OFFICE
1100 UNIVERSITY AVENUE
SUITE 1100
MEMPHIS, TENNESSEE 38103
PH: 901.525.1100
FAX: 901.525.1101

MEMPHIS OFFICE
1100 UNIVERSITY AVENUE
SUITE 1100
MEMPHIS, TENNESSEE 38103
PH: 901.525.1100
FAX: 901.525.1101

MEMPHIS OFFICE
1100 UNIVERSITY AVENUE
SUITE 1100
MEMPHIS, TENNESSEE 38103
PH: 901.525.1100
FAX: 901.525.1101

MEMPHIS OFFICE
1100 UNIVERSITY AVENUE
SUITE 1100
MEMPHIS, TENNESSEE 38103
PH: 901.525.1100
FAX: 901.525.1101

Members of the Board of Directors
Thirteenth Judicial District Indigent Defender Board
Evangeline Parish
State of Louisiana

We have audited the general purpose financial statements of the Thirteenth Judicial District Indigent Defender Board, Evangeline Parish, Louisiana a component unit of the Evangeline Parish Police Jury, primary government, as of and for the year ended December 31, 1994, and have issued our report thereon dated May 2, 1995.

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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The Thirteenth Judicial District Indigent Defender Board, Evangeline Parish, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the Board of Directors 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 the Board of Directors with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with the Board's authorization and recorded properly to permit the preparation of general purpose 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 Thirteenth Judicial District Indigent Defender Board, Evangeline Parish, Louisiana for the year ended December 31, 1994, 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.

MEMPHIS OFFICE
1100 UNIVERSITY AVENUE
SUITE 1100
MEMPHIS, TENNESSEE 38103
PH: 901.525.1100
FAX: 901.525.1101

INTERNAL CONTROL AND COMPLIANCE

THIRTEENTH JUDICIAL DISTRICT INDEMNITY DEFENSE BOARD
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

(3) Loss Contingency

Attorney's Fees Payable -

The Board had a liability of \$200,584 which was due to lawyers who worked for the Board in years past when the Board was not generating revenues. The Board does not expect to be able to pay these fees from their revenues. Under Financial Accounting Standards Board Statement No. 5, a contingency in an existing condition, situation, or set of circumstances involving varying degrees of uncertainty that may, through one or more related future events result in the acquisition or loss of an asset or the incurrance or avoidance of a liability, usually with the concurrence of a gain or loss. The resulting gain or loss is referred to as a gain contingency or a loss contingency. A loss contingency results from the removal of the fees payable of \$200,584. This is not reflected in the Income statement, because doing so might result in recognizing expenditures prior to realization.

THIRTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Bourgeois Parish, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Thirteenth Judicial District Indigent Defender Board (Board) was created by and in accordance with Louisiana Revised Statute 15:144 for the purpose of employing appointed attorneys to defend indigent defendants. The Board consists of three members appointed by the Thirteenth Judicial District Judge.

The accounting and reporting policies of the Board conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:313 and to the industry audit guide, Audit of State and Local Governments.

The following is a summary of certain significant accounting policies:

a. Financial Reporting Entity

For financial reporting purposes, the Board includes all funds and activities that are controlled by the Board as an independent political subdivision of the State of Louisiana. The Board is a component unit of the Bourgeois Parish Police Jury, the primary government, but is not included in the financial reporting of the Bourgeois Parish Police Jury. Although legally separate, the Board provides services which almost exclusively benefit the Thirteenth Judicial District Court, which is a component unit of the Bourgeois Parish Police Jury.

b. Fund Accounting

The accounts of the Board are organized on the basis of funds and activity groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds are grouped in the financial statements as follows:

Governmental Funds -

General Fund

The General Fund is the General Operating Fund of the Board. It is used to account for all financial resources except those required to be accounted for in another fund.

THIRTEENTH JUDICIAL DISTRICT INDIANT DEFENDER BOARD
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the Modified Accrual Basis of Accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the Modified Accrual Basis of Accounting when the related fund liability is incurred.

D. Budgets and Budgetary Accounting

The Thirteenth Judicial District Indigent Defender Board is not required to prepare a budget as per La. R.S. 39:1302.

E. Vacation and Sick Leave

The Board has not established a formal policy relating to the vesting and accrual of vacation and sick leave. As December 31, 1998, the Board has no accumulated leave benefits required to be reported in accordance with GASB statement No. 18 "Accounting for Compensated Absences".

F. Encumbrances

Encumbrance accounting under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation to not employed by the Board as an extension of formal budgetary integration in the funds.

(2) Cash and Interest-Bearing Deposits

Under state law, the Board may deposit funds within a federal agency bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Board may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. As December 31, 1998, the Board had cash deposits (bank balances) totaling \$11,600.

THIRTEENTH JUDICIAL DISTRICT INCIDENT RESPONSE BOARD
Orangeline Parish, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the remaining 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 bank. 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. Deposit balances (bank balances) at December 31, 1994 were secured as follows:

Bank balances	<u>\$11,800</u>
Federal deposit insurance	<u>\$11,800</u>

(7) Schedule of Per Diem Paid Board Members

A schedule of per diem paid to board members is as follows:

Gilbert Wayne Jassin	\$150
Larry Ortega	150
Guy Mitchell	150
	<u>\$450</u>

(8) Retirement System

Employees of the Board are members of the Social Security System. The Board and its employees contribute a percentage of each employee's salary to the System (7.65 percent contributed by the Board; 7.65 percent by the employee). The Board's contribution during the year ended December 31, 1994 amounted to \$128.

THURTEENTH JUDICIAL DISTRICT DISTRICT DEFENDER BOARD
 Evangeline Parish, Louisiana
 General Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance
 Years Ended December 31, 1994 and 1995

	<u>1994</u>	<u>1995</u>
Revenues:		
Grant aid on fines and forfeitures -		
City court	\$19,243	\$21,563
Parish court	31,797	31,908
Hall bond fees	1,505	4,942
Fees for indigents	11,147	18,888
State Grant	<u>28,688</u>	<u>23,168</u>
Total revenues	<u>92,380</u>	<u>98,469</u>
Expenditures:		
Current operating -		
General government - judicial:		
Salaries	1,800	1,800
Payroll taxes	128	157
Per diem paid board members	450	675
Attorney fees	86,248	87,614
Accounting	1,708	2,138
Insurance	<u>188</u>	<u>355</u>
Total expenditures	<u>93,522</u>	<u>93,739</u>
Excess of revenues over expenditures	1,858	4,730
Fund balance, beginning of year	<u>2,685</u>	<u>3,225</u>
Fund balance, end of year	<u>\$29,702</u>	<u>\$ 7,955</u>

The accompanying notes are an integral part of this statement.