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FIFTH JUDICIAL DISTRICT EMBROIDER DEFENDER BOARD
NATCHITOCHIES, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1969

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 AUG. 24, 1970

Tenth Judicial District Indigent Defender Board
Mandeville, Louisiana

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Independent Accountant's Report on the Financial Statements	v	I
<u>General Purpose Financial Statements</u> <u>(Combined Statements - Overview)</u>		
Combined Balance Sheet-Fund Type and Account Group	A	3
Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Fund Type	B	4
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget (GAAP Basis) and Actual-General Fund Type	C	5
Notes to Financial Statements	v	7-11
<u>Financial Statements of the Individual Fund and the Account Group</u>		
<u>General Fund:</u>		
Balance Sheet	D-1	14
Statement of Revenues-Budget (GAAP Basis) and Actual	D-2	15
Statement of Expenditures-Budget (GAAP Basis) and Actual	D-3	16
<u>General Fixed Assets Account Group:</u>		
Statement of General Fixed Assets	E-1	18
Statement of Changes in General Fixed Assets	E-2	19
Independent Accountant's Report on Applying Agreed-Upon Procedures	F-1	20-23

Johnson, Thomas & Cunningham

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INDEPENDENT ACCOUNTANTS' REPORT

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

We have compiled the accompanying balance sheet of the Tenth Judicial District Indigent Defender Board, a component unit of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of December 31, 1997, and the related Statement of Revenues, Expenditures and Changes in Fund Balance for the year then ended, in accordance with Statements on Standards for Accounting and Review Services established by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is the generally accepted accounting method established by the Governmental Accounting Standards Board for governmental units.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPAs

June 23, 1997
Natchitoches, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Fourth Judicial District Indigent Defender Board
Natchitoches, Louisiana

Combined Balance Sheet
Fund Type and Account Group
December 31, 1996

	Governmental Fund Type General Fund	Account Group General Fixed Assets	Total (Major Funders Only) 12-31-96
Assets			
Cash & Cash Equivalents	\$296,060	\$ 0	\$296,060
Revenue Receivables	19,081	0	19,081
Equipment	0	4,823	4,823
Total Assets	\$315,141	\$4,823	\$320,964
Liabilities & Fund Equity			
Liabilities			
Accounts Payable	\$ 0	\$ 0	\$ 0
Fund Equity			
Investment in General Fixed Assets	\$ 0	\$4,823	\$ 4,823
Fund Balance- Unreserved-Unassigned	315,141	0	315,141
Total Liabilities & Fund Equity	\$315,141	\$4,823	\$320,964

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, 1996

	Governmental Fund Type General Fund <u>1996</u>
REVENUES:	
Vehicle Violations	\$793,562
Fey Income-Indigents	3,343
Other Income	12,788
Total Revenues	\$809,693
 EXPENDITURES:	
Current:	
Attorney Fees	\$208,810
Office Supplies	736
Payroll & Related Disbursements	19,887
Rent, Telephone & Miscellaneous	4,161
Bad Debt Expense	—
Total Expenditures	\$233,634
Excess of Revenues Over Expenditures	\$576,059
Fund Balance-Beginning of Year	\$23,081
Fund Balance-End of Year	\$259,140

See notes to financial statements.

Tenth Judicial District Budget Defenses 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	\$196,800	\$193,562	\$ 3,238
Fee Income-Indigents	1,800	3,343	2,543
Other Income	4,800	32,788	28,988
Total Revenues	\$203,400	\$229,693	\$26,293
EXPENDITURES:			
Current:			
Attorney Fees & Court Costs	\$233,800	\$289,816	\$56,016
Office Supplies	1,500	776	724
Payroll & Related Benefits	18,500	15,887	2,613
Rent, Telephone & Miscellaneous	5,000	4,161	839
Bad Debt Expense	500	0	500
Total Expenditures	\$259,300	\$309,639	\$50,339
Excess of Revenues Over Expenditures	\$ (55,900)	\$ (79,946)	\$18,500
Fund Balance-Beginning of Year	327,861	327,861	0
Fund Balance-End of Year	\$269,561	\$247,915	\$18,500

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Teeth Judicial District Indigent Defender Board
Marshfield, Louisiana
Notes to Financial Statements
December 31, 1996

1. Introduction:

The Teeth Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statutes 15:313-348, 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 Marshfield, 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 Teeth 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 Marshfield Parish Police Jury is the financial reporting entity for Marshfield 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 Marshfield 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
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1996

2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be restating if data of the organization is not included because of the nature of the significance of the relationship.

Since the Board is financially dependent on the Police Jury, and since the Police Jury's financial statements would be restating 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 the 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 47:1808, 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.

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.

Tenth Judicial District Indigent Defender Board
Marshville, Louisiana
Notes to Financial Statements
December 31, 1986

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 Marshville 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 management of financial position, and does not involve measurement of results of operations.

D. 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.

E. 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.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1996

F. TOTAL COLUMN(S) ON GENERAL PURPOSE FINANCIAL STATEMENTS:

Total column(s) 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.

G. 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.

H. ENCUMBRANCES:

The Board does not apply encumbrance accounting.

I. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents include cash, demand deposits, time deposits, and certificates of deposit. At December 31, 1996, the Board had cash and cash equivalents totaling \$296,000. Cash and cash equivalents are stated at cost, which approximates market. Unlike 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, 1996, were secured as follows:

Demand Deposits (Collected Balances)	\$ 41,917
Time Deposits	254,083
Total	\$296,000
Less, FDIC Insurance	200,000
Balance to be Secured	96,000
Face Value of Securities Pledged by Banks	96,000
Balance Unsecured	\$ 0

Tenth Judicial District Indigent Defender Board
 Metairie, Louisiana
 Notes to Financial Statements
 December 31, 1996

4. Changes in General Fixed Assets:

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

Balance, January 1, 1995	\$4,823
Additions	0
Deductions	____0
Balance, December 31, 1996	<u>\$4,823</u>

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 employer's contribution.

6. Litigation and Claims:

The Board was not a party in any litigation seeking damages for the year ended December 31, 1996.

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 Defendant Board
Natchitoches, Louisiana

General Fund
Balance Sheet
December 31, 1996

	1996
Assets	
Cash & Cash Equivalents	\$190,800
Receivables	18,861
Total Assets	\$209,661
Liabilities & Fund Balance	
Liabilities	
Accounts Payable	\$ 0
Fund Balance-	
Unreserved-Unassigned	\$68,121
Total Liabilities & Fund Balance	\$209,121

See notes to financial statements.

Tenth Judicial District Indigent Defender Board
Natchitoches, Louisiana

General Fund
Statement of Revenues Budget (30 APR Basis) and Actual
Year Ended December 31, 1996

	1996		Variance- Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Vehicle Violations	\$190,000	\$190,362	\$ 362
Fee Income-Indigents	1,808	3,343	2,535
Other Income	4,800	12,788	7,988
Total Revenues	\$205,608	\$206,493	\$885

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, 1996**

	1996		Variance- Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES:			
<i>Current-</i>			
Attorney Fees & Court Costs	\$225,800	\$209,910	\$15,890
Office Supplies	1,500	176	1,324
Payroll & Related Benefits	14,500	15,887	\$13
Rent, Telephone & Miscellaneous	5,000	4,161	839
Bad Debt	500	8	492
Total	\$247,300	\$230,442	\$16,858

See notes to financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

The 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, 1995
General Fixed Assets:	
Land & Buildings	\$ 0
Equipment-	
Vehicles	0
Other	<u>4,821</u>
Total General Fixed Assets	<u>4,821</u>
Investment in General Fixed Assets	<u>4,821</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, 1998

	Balance 02-31-95	Additions	Deletions	Balance 12-31-98
General Fixed Assets:				
Land & Buildings	\$ 0	80	30	\$ 50
Equipment-				
Vehicles	0	0	0	0
Other	4,823	0	0	4,823
Total General Fixed Assets	4,823	80	30	4,873
Investment in General Fixed Assets	4,823	80	30	4,873

See notes to financial statements.

INTERNAL CONTROL AND COMPLIANCE

4. Determine whether any of these employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management agreed-upon procedure (1) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the legally adopted budget.

6. Trace the budget adoption and amendments to the minute book.

The budget was legally adopted.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

Actual expenditures did not exceed budgeted amounts. Of the revenue accounts, interest rates were higher than anticipated resulting in additional income and judgments managed to pay more less than anticipated.

Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and:
(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the 5 selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

All 5 payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the 5 selected disbursements indicated adequate approvals.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Agendas were posted and meetings were advertised as required.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Benefits

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

We noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Tenth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.


Johnson, Thomas & Company, CPA's

June 23, 1997
Marrickville, LA 71457