

FISCAL FINANCIAL STATEMENTS



March 26, 1957

Office of Legislative Auditor
Attention: Mr. Dorothy Milner
1440 North Third
Post Office Box 94197
Baton Rouge, Louisiana 70824-9397

Dear Mr. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Nineteenth Judicial District Judges' Defender Board as of and for the fiscal year ended December 31, 1956. The report includes all funds under the control and oversight of the Board. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

Auditor

Legislative

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

Release Date 883 02 77

MINISTERS JUDICIAL DISTRICT
INCOME TAX DEPARTMENT BOARD
Baton Rouge, Louisiana

General Purpose Financial Statements
As of and for the Year Ended December 31, 1996

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MISSISSIPPI JUDICIAL DISTRICT
INDEPENDENT INSPECTION BOARD
Baton Rouge, Louisiana

Notes To The Financial Statements
As of And For The Year Ended December 31, 1984

H. BUDGETS

The Board uses the following budget practices:

The Board is not required under Louisiana Revised Statutes to have public meetings and adopt a budget. However, for good financial practice, the Board does adopt an annual budget. The budget was prepared for 1984, by the Executive Director and his staff and adopted at the meeting held in November, 1983. The budget figures are compared to the actual amounts in the accompanying financial statements.

F. INCUMBENT'S

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

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

H. INVENTORIES

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

I. PREPAID ITEMS

Other assets on the financial statements are composed of \$13,985.50 of prepaid insurance. Insurance policies are pro-rated for the term of the various policies. The

MEMORANDUM JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Baton Rouge, Louisiana

Notes To The Financial Statements
As Of And For The Year Ended December 31, 1994

District Indigent Defender Board. However, these financial statements will be included in the financial statements of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana as a component unit of that entity.

C. FUND ACCOUNTING

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

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

D. BASIS OF ACCOUNTING

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

Revenues

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

Expenditures

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

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 80
BAKER, LOUISIANA 70306
504/775-8887

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS

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

We have audited the general purpose financial statements of the Nineteenth Judicial District Indigent Defender Board as of and for the year ended December 31, 1990, and have issued our report thereon dated March 26, 1991.

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 general purpose financial statements are free of material misstatement.

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

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

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


John D. Butler & Co., APC
Baker, Louisiana
March 26, 1991

JOHN D. BUTLER & COMPANY
A FIDELITY & BOND COMPANY
P. O. BOX 50
DAIRY, MISSISSIPPI 39244-0050
MEMPHIS, MISSISSIPPI 38102
(601) 721-4992

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

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

We have audited the general purpose financial statements of the Nineteenth Judicial District Indigent Defender Board, for the year ended December 31, 1988, and have issued our report thereon dated March 26, 1989.

We 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 general purpose financial statements are free of material misstatement.

The management of the Nineteenth 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 policies and procedures. 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 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

SOUSSEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Baton Rouge, Louisiana

Notes To The Financial Statements
As Of And For The Year Ended December 31, 1996

The Capital Defense grant, for which all funds were received in the prior year, is broken into two parts. The first part, treats the Board as a pass-through agency. The Louisiana Indigent Defender Board forwards funds to the Board to be utilized for a specific charge related to a specific capital case. As received, the Board remits the balance to the appropriate creditor. The second part is restricted to defray expenses of guilt and penalty phase investigations and the fees, overhead and out-of-pocket expenses of trial lead and/or associate counsel of eleven specific capital cases assigned to the Board.

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

In addition to these grants, the Board received support from the City Parish in the amount of \$18,000 used towards office rent.

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Baton Rouge, Louisiana

Notes To The Financial Statements
As Of And For The Year ended December 31, 1996

12. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year ended December 31, 1996.

13. LITIGATION AND CLAIMS

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

14. SUBSEQUENT EVENTS

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

15. OTHER MATTERS

The Board received a federal grant passed through the Louisiana Commission of Law Enforcement for the year ended September 30, 1996. This grant provides \$20,000, to be matched by the Indigent Defender with \$10,000, for salaries of two employees working in defense of indigent drug offenders. This grant will no longer be available.

Additional grants received during the year from the Louisiana Indigent Defender Board are follows:

District Assistance Fund	\$268,578.75
Capital Defense	.00
Expert Witness	5,120.53
Capital Outlay	20,821.88
Total	\$304,520.28

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

BOHANNONS MEDICAL DISTRICT
BOARD OF DIRECTORS BOARD
Baton Rouge, Louisiana

Notes To The Financial Statements
As Of And For The Year Ended December 31, 1996

7. PENSION PLAN

The Board established a pension plan in 1993, with A.G. Edwards. The plan calls for 8% of the employee salary to be paid into a fully-vested fund. This is a defined contribution plan, and each employee will receive the amount of his/her individual fund at retirement. The Board pays all of the 8% contribution. There was no unfunded portion at December 31, 1996. Contributions to the plan in 1996 were \$108,677.31.

8. OTHER POSTEMPLOYMENT BENEFITS

Separated employees are allowed to participate in the medical insurance for a period of one year after employment. However, separated employees must pay the premiums due. Accrued vacation and sick leave at termination are negotiated individually with the Director at the time the employee leaves in accordance with the rules stated in Section K under Note 3.

9. CONTINGENT LIABILITIES

As outlined in Section K of Note 3, the Board has no obligations other than the current year vacation and sick leave accrued.

10. LEASES

The Board records items under capital leases as assets and obligations if any, in the accompanying financial statements. There were no capital leases at December 31, 1996.

The Board has operating leases of the following nature:

Fiscal Year	Buildings	Autos	Total
1997	\$5,338.78	3,322.00	\$8,660.78
1998	-----	3,158.55	3,158.55
Total	\$5,338.78	6,480.55	\$11,819.33

The building lease expires July 30, 1997.

11. CHANGES IN CURRENT LONG-TERM OBLIGATIONS

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

Mississippi Judicial District
Indigent Defender Board
Page Two

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 Mississippi Judicial District Indigent Defender Board for the year ended November 30, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

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

John D. Butler & Co.

John D. Butler & Co., APC
Baker, Louisiana
March 26, 1987

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDERS BOARD
Baton Rouge, Louisiana

Notes To The Financial Statements
As Of And For The Year Ended December 31, 1996

Designated Fund Balances

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

N. TOTAL COLUMN ON STATEMENTS

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

O. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

X. CASH AND CASH EQUIVALENTS

At December 31, 1996, the Board had cash and cash equivalents (bank balances) totaling \$555,762.57, as follows:

Demand deposits	\$ 43,816.98
Interest-bearing demand deposits	127,422.42
Money market accounts	384,523.17
Total	\$555,762.57

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must, at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the Board had \$555,762.57 in deposits (collected bank balances). These

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Baton Rouge, Louisiana

ANNUAL BUDGET FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1966
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

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

AFFIDAVIT

Personally came and appeared before the undersigned authority, Richard Mitchell, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Nineteenth Judicial District Indigent Defender Board as of December 31, 1966, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

Signature

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

NOTARY PUBLIC

Office _____

Address _____

Telephone No. _____

**THIRTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Baton Rouge, Louisiana**

**Notes To The Financial Statements
as of and For The Year Ended December 31, 1996**

INTRODUCTION

The Judicial District Indigent Defender Board was established for the Thirteenth Judicial District by Louisiana Revised Statutes 15:48. The Board is composed of seven members which are selected by the District Court from nominees provided by the Bar Association within the judicial district.

The Board employs 52 persons, and in addition, maintains a current panel of volunteer attorneys who represent certain defendants although a fee is paid for these cases. The main purpose of the Board is to provide counsel for indigent defendants. The appointments approximate 5,800 per year out of a population of 585,000 in the district.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. SCOPE OF IDENTIFICATION

The accompanying financial statements of the Thirteenth Judicial District Indigent Defender Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Indigent Defender Board is a part of the district court system of the State of Louisiana. However, the State statute that creates the district boards also give each of the boards control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Indigent Defender Board is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the Board reports as an independent reporting entity and the financial statements include only the transactions of the Thirteenth Judicial

NINE MONTH JUDICIAL DISTRICT
INDIGENT DEFENSE BOARD
Baton Rouge, Louisiana

STATEMENT C

GOVERNMENTAL FUND - GENERAL FUND
Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget
VS Actual
For The Year Ended December 31, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Gifts from firms			
forfeitures	\$2,500,000	\$1,575,000.01	(925,000.00)
intergovernmental revenues	500,000	324,399.28	(175,600.72)
interest earnings	2,500	20,483.65	12,983.65
Total Revenues	<u>3,002,500</u>	<u>2,319,882.94</u>	<u>(682,617.06)</u>
EXPENDITURES			
Salaries and related benefits	3,255,500	4,870,287.54	1,614,787.54
insurance	43,600	20,388.55	(23,211.45)
office supplies	40,000	35,132.75	(4,867.25)
postal cartage	40,000	55,831.41	15,831.41
rent	110,000	109,285.33	(714.67)
telephones	20,000	14,578.38	(5,421.62)
other	4,000	640.88	(3,359.12)
Total Expenditures	<u>3,510,100</u>	<u>5,215,130.89</u>	<u>1,705,030.95</u>
EXCESS OF REVENUES OVER EXPENDITURES	565,400	104,694.47	(460,705.53)
FUND BALANCE AT BEGINNING OF YEAR	<u>444,300</u>	<u>609,005.39</u>	<u>164,705.39</u>
FUND BALANCE AT END OF YEAR	<u>1,009,700</u>	<u>713,699.86</u>	<u>(296,000.14)</u>

The accompanying notes are an integral part of this statement.

WINGYEMTE JUDICIAL DISTRICT
 INDIANY DEPOTIER BOARD
 Baton Rouge, Louisiana

STATEMENT II

GOVERNMENTAL FUND - GENERAL FUND
 Statement of Revenues, Expenditures
 and Changes in Fund Balance
 For The Year Ended December 31, 1986

REVENUES		
Court costs on fines and forfeitures		\$1,975,511.61
Intergovernmental revenues:		
Grant Proceeds		324,389.29
Interest earnings		____12,922.09
Total Revenues		2,312,822.99
EXPENDITURES		
Salaries and related benefits		1,979,287.16
Insurance		22,805.14
Office supplies		35,132.75
Capital outlay		55,011.41
Rent		189,285.73
Telephone		14,178.70
Other		____648.88
Total Expenditures		2,218,719.86
EXCESS OF REVENUES OVER EXPENDING		102,664.67
FUND BALANCE AT BEGINNING OF YEAR		____648,826.23
FUND BALANCE AT END OF YEAR		\$ 747,439.94

The accompanying notes are an integral part of this statement.

MINISTERS JUDICIAL DISTRICT
EFFICIENT DEFENSE BOARD
Baton Rouge, Louisiana

STATEMENT A

ALL FUND TYPES AND ACCOUNT GROUPS
Balance Sheet
December 31, 1988

ASSETS AND OTHER DEBITS	General Fund		Total
	General Fund	Fixed Assets	Observed on (6/1/7)
Assets:			
Cash & cash equivalents	\$655,782.57	\$ - 0-	\$655,782.57
Receivables, net	301,898.11	- 0-	301,898.11
Other assets land, buildings and equipment:	13,745.50		13,745.50
	<u>- 0-</u>	<u>167,828.05</u>	<u>362,870.05</u>
TOTAL ASSETS AND OTHER DEBITS	971,426.18	167,828.05	1,139,254.23

LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	122,897.88	- 0-	122,897.88
Payroll and other deductions	<u>328.24</u>	<u>- 0-</u>	<u>328.24</u>
Total Liabilities	123,226.12	- 0-	123,226.12
Equity and Other Credits:			
Investment in general fixed assets	- 0-	167,828.05	167,828.05
Fund balances:			
Reserved for prepaid insurance	13,745.50	- 0-	13,745.50
Reserved for District Assistance/Capital Defense	486,712.46	- 0-	486,712.46
unreserved - undesignated	<u>247,138.00</u>	<u>- 0-</u>	<u>247,138.00</u>
Total Equity and Other Credits	247,615.96	- 0-	247,615.96
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	971,426.18	167,828.05	1,139,254.23

The accompanying notes are an integral part of this statement.

Nineteenth Judicial District
Indigent Defender Board
Page Two

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Nineteenth Judicial District Indigent Defender Board, as of December 31, 1997, 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 March 26, 1997, on our consideration of the Board's internal control structure and a report dated March 26, 1997, on its compliance with laws and regulations.

John D. Baker & Co.

John D. Baker & Co., APAC
Payer, Alaska
March 26, 1997

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P O BOX 88
BAYL, LEBLANCHE, LOUISIANA 70704-0088
PHONE 773-8883

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the Ministrowth Judicial District Indigent Defender Board, component unit of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana, as of December 31, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the Ministrowth Judicial District Indigent Defender Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

NINETEENTH JUDICIAL DISTRICT
 INDIGENT DEFENDER BOARD
 Baton Rouge, Louisiana

Notes To The Financial Statements
 As Of And For The Year Ended December 31, 1994

deposits are secured from risk by Federal deposit insurance of \$100,000 on demand deposits and \$100,000 on interest-bearing demand deposits. There is also \$400,109.36 of pledged securities held by the custodial bank in the name of the fiscal agent bank (WVSB - Category 3).

Even though the pledged securities are considered uncollateralized, (Category 3), under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the board that the fiscal agent has failed to pay deposited funds upon demand.

3. FUND DEFICIT

There was not a fund deficit at December 31, 1994.

4. INVESTMENTS

There are no investments that have not been reported under Cash and Cash Equivalents.

5. RECEIVABLES

The following is a summary of receivables at December 31, 1994.

City of Baton Rouge	\$ 92,632.76
Other receivables	114,325.01
Sheriff	23,856.18
Probation	121,883.15
Total	352,697.10
Less allowance for uncollectible accounts	<u>(52,802.80)</u>
Net receivables	\$289,894.30

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 8/31/93	Additions	Deductions	Balance 12/31/94
Equipment & Furniture	125,810.86	42,009.10	.00	167,820.96

NINETEENTH JUDICIAL DISTRICT
INDIGENT DEFENSE BOARD
Baton Rouge, Louisiana

Notes To The Financial Statements
As of And For The Year Ended December 31, 1996

allocation method is used to account for the prepaid insurance and the Fund Balance shows a reserved portion for the amount of the prepayment.

J. FIXED ASSETS

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

K. COMPENSATED ABSENCE

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

Vacation is earned in one year as follows:

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

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

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

L. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the long-term obligations account group. There were no long-term obligations as of December 31, 1996.

M. FUND EQUITY

RESERVES

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