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ANNUAL FINANCIAL REPORT
OF THE
SUSCEPT PARISH BOARD
OF THE THIRTY-NINTH PARISHIAL DISTRICT
WELLSBORO, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1975

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By _____

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JOHN S. BOWLING & COMPANY
 CERTIFIED PUBLIC ACCOUNTANTS

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 December 31, 1995, and for the year then ended. 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 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. 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 statements 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 Indigent Defender Board of the Twenty-Seventh Judicial District of Opelousas, Louisiana, as of December 31, 1995, and the results of its operations and changes in fund balance 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 April 30, 1996 on our consideration of the Indigent Defender Board's internal control structure and a report dated April 30, 1996 on its compliance with laws and regulations.

John S. Bowling & Company

Opelousas, Louisiana
 April 30, 1996

**INCIDENT RESPONSE BOARD
OF THE TWENTY-SIXTH JUDICIAL DISTRICT
OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995**

	<u>CONVENTIONAL</u> <u>FUND TYPE</u>	<u>ACCOUNT GROUP</u> <u>GENERAL</u>	<u>TOTALS</u> <u>COMBINATION</u>
	<u>FOUNDED</u>	<u>FIXED ASSETS</u>	<u>OTHER</u>
			<u>1995</u>
ASSETS			
<u>CURRENT ASSETS</u>			
Cash and cash equivalents	\$87,810		\$87,810
Investments - unrestricted	138,887		138,887
- restricted for			
without fees	10,826		10,826
Revenue receivable - court costs	30,267		30,267
Due from restricted account	273		273
Office furniture and equipment	_____	\$657	_____
Total assets	<u>367,663</u>	<u>657</u>	<u>368,320</u>

Continued on next page.

INDEPENDENT BOARD
OF THE THIRTY-SIXTH JUDICIAL DISTRICT
LOUISIANA, LOUISIANA
CONSOLIDATED BALANCE SHEET - All FUND TYPES AND ACCOUNT GROUPS (CONTINUED)
DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP GENERAL	TOTALS (MEMORANDUM ONLY)
	FUNDS	FUND ASSETS	1995
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Account payable	\$215		\$215
Other accrued liabilities	53		53
Due in operation amount from uninsured accounts	173		173
Total liabilities	441	—	667
FUND EQUITY			
Investment in general fixed assets		\$457	457
Fund balance			
Reserved for expert witness fees	33,633		33,633
Unreserved	148,328		148,328
Total fund equity	181,961	457	182,418
Total liabilities and fund equity	622,402	457	622,859

The accompanying notes are an integral part of these statements.

JUDICIAL DEFENSE BOARD
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
DELRIDGES, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL OPERATIONAL FUND TYPES
FOR THE YEAR ENDING DECEMBER 31, 1999

	GENERAL FUND
	1999
REVENUES	
Fines	
Court costs	\$190,841
Restitution	4,414
Non-support reimbursement	9,800
Bail bond fee	12,818
Grant	35,297
Miscellaneous	
Interest	4,207
Other	241
Total revenues	\$257,818
EXPENDITURES	
Current	
General government - judicial	
Retainers, indigent defendants	100,800
Non-retained attorneys	16,873
Seminars and education	3,175
Contracted services	2,345
Fees and subscriptions	294
Salaries	1,000
Payroll taxes	109
Materials and supplies	882
Witness fees	3,099
Office rental	1,250
Interpreter fees	50
Telephone	547
Administration expense	4,550
Utilities	360
Juritorial	291
Bank charges, check printing	160
Capital outlay	657
Total expenditures	179,803
EXCESS OF REVENUES OVER EXPENDITURES	78,015
FUND BALANCE, beginning of year	210,801
FUND BALANCE, end of year	288,816

The accompanying notes are an integral part of these statements.

**INDIGENT DEFENDER BOARD
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
OFFICERS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Indigent Defender Board of the Twenty-Seventh Judicial District is established in compliance with Louisiana Revised Statutes 13:144.149, to provide and compose 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 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.

The following is a summary of certain significant accounting policies and practices of the Indigent 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 Indigent 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 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 Twenty-Seventh Judicial District Indigent Defender Board.

Fund Accounting

The Indigent 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 government functions or activities.

Governmental Fund

General Fund - The General Fund is the general operating fund. It is used to account for all financial resources.

INDIGENT DEFENDER BOARD
OF THE SHERIFF-DEPUTY JUDICIAL DISTRICT
OKLAHOMA TERRITORY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1978

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 hold hard 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.

**INDIGENOUS DEFENDER BOARD
OF THE NORTH-BORDER REGION, FEDERAL DISTRICT
OF QUEENSLAND, AUSTRALIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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 are stated at cost.

Interest-Bearing Securities

Investments are stated at cost, which approximates market.

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 Indigenous Defender Board does not have public domain or infrastructure assets. Deprecial costs on fixed assets have not been incurred.

There are no long-term liabilities at December 31, 1995.

Budgetary Practices

The Indigenous 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.

Retiree Plan and Leave Policies

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

Leases

The Indigenous Defender Board does not have any capital or operating leases at December 31, 1995.

INDIGENT DEFENDER BOARD
OF THE TWENTY-SEVENTH JUDICIAL DISTRICT
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Litigation

There was no pending litigation against the Indigent Defender Board at December 31, 1995.

Insurance

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

Accumulated 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 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.

INDICENT DEFENSE BOARD
OF THE ELMHURST-JEFFERSON PARISHIAL DISTRICT
ORLEANS, LOUISIANA
BOARDS TO FINANCIAL STATEMENTS
DECEMBER 31, 1992

NOTE 2 - CASH AND INVESTMENTS

Cash in checking and interest-bearing deposits consists of:

	<u>Book</u> <u>Balance</u>	<u>Bank</u> <u>Balance</u>
Cash in checking account:		
First National Bank	\$82,810	\$82,882
Interest-bearing deposits:		
St. Landry Monumental - savings	77,845	77,845
St. Landry Bank - C.D.	<u>58,863</u>	<u>58,863</u>
	136,687	136,682
Restricted for witness fees -		
First National Bank - savings	33,826	33,885
Total	<u>251,131</u>	<u>251,295</u>

Cash deposits of \$16,318 were in excess of the Federal depository insurance and were not secured by collateral pledged.

NOTE 3 - AMOUNTS PAID MEMBERS 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 4 - GENERAL FIXED ASSETS ACCOUNT STATE

The following is a summary of changes in the General Fixed Assets Account Group:

	<u>Balance</u> <u>January 1,</u> <u>1992</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>December 31,</u> <u>1992</u>
Office furniture and equipment	—	9432	—	9432
Totals	<u>00</u>	<u>932</u>	<u>00</u>	<u>932</u>

INDIGENT DEFENDER BOARD
OF THE THIRTY-SEVENTH JUDICIAL DISTRICT
ECLAIRAC, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 3 - RESERVED FUND BALANCE

A portion of the fund balance at December 31, 1995, is reserved by the terms of a grant received from the Louisiana Indigent Defender Board. The grant is to be used to help defray the cost of expert witness fees.

NOTE 4 - LOUISIANA INDIGENT DEFENDER BOARD GRANT

During the year ended December 31, 1995, the Indigent Defender Board was awarded a grant from the Louisiana Indigent Defender Board in the total amount of \$18,157 to help defray the cost of expert witness fees. At December 31, 1995 the Board has expended \$2,644 of the total grant.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
 STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE 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 the Indigent Defender Board of the Twenty-Seventh Judicial District, Opelousas, Louisiana as of and for the year ended December 31, 1995 and have issued our report thereon dated April 30, 1996.

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

In planning and performing our audit of the general purpose financial statements of the Indigent Defender Board of the Twenty-Seventh Judicial District of Opelousas, Louisiana, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant

To the Indigent Defender Board of the
Twenty-Seventh Judicial District
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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 and irregularities in accounts that would be material in relation to the 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 solely for the information of the Board and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Opalness, Louisiana
April 18, 1996



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

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

We have audited the general purpose financial statements of the Independent Defender Board of the Twenty-Seventh Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated April 26, 1996.

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.

Compliance with laws, regulations, contracts, and grants applicable to the Independent Defender Board of the Twenty-Seventh Judicial District, is the responsibility of the Board's management. As part of obtaining reasonable assurance about whether the 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, 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 the following instances of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the general purpose financial statements.

Cash deposits in excess of the Federal depository insurance were not secured by collateral pledged.

To the Indigent Defender Board of the
Twenty-Seventh Judicial District
Page 1

We considered this instance of noncompliance in forming our opinion on whether the Indigent Defender Board of the Twenty-Seventh Judicial District's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated April 30, 1996, on these general purpose financial statements.

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

John S. Dawling & Company

Opelousas, Louisiana
April 30, 1996