

**SEVENTH JUDICIAL DISTRICT
 TREASURY EXPENSE BOARD
 Parishes of Catahoula and Concordia, Louisiana**

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INDEPENDENT AUDITORS' REPORT

Seventh Judicial District
Indigent Defender Board
Parishes of Calcasieu and Concordia, Louisiana

We have audited the accompanying general purpose financial statements of the Seventh Judicial District Indigent Defender Board as of December 31, 1994 and for the years ended December 31, 1994 and 1995 as listed in the foregoing table of contents. These financial statements are the responsibility of management of the Seventh Judicial District Indigent Defender Board. 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 generally accepted governmental auditing standards contained in the Government Auditing Standards - Standards for Audit of Governmental Organizations, Programs, Activities and Functions, 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 Seventh Judicial District Indigent Defender Board as of December 31, 1994, and the results of operations for the years December 31, 1994 and December 31, 1995, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued reports dated August 28, 1997 on our consideration of the Seventh Judicial District Indigent Defender Board's internal control structure and on its compliance with laws and regulations.

Monroe, Louisiana
August 28, 1997

Switzer, Hopkins & Mange

SPRINTS CAPITAL, INCORPORATED
INCORPORATED IN THE STATE OF
LOUISIANA
PARISHES OF CALIBOUSSA AND CALIBOUSSA, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1978

	ACCOUNTS Fund Type General	ACCOUNT GROUPS General Assets	Totals	
			(Reserve Fund)	(Total)
ASSETS				
Cash and cash equivalents (Group 2)	\$ 144,240	\$ -	\$ 144,240	\$ 175,344
Receivables - Govt. (Group 2)	9,343	-	9,343	3,340
and Miscellaneous	-	3,458	3,458	3,475
Equipment	-	-	-	-
TOTAL ASSETS	<u>153,583</u>	<u>3,458</u>	<u>157,041</u>	<u>182,159</u>
LIABILITIES AND FUND EQUITY				
Accounts payable	3,801	-	3,801	3
Payroll deductions and payable	3,881	-	3,881	331
Other Liabilities	-	-	-	-
Fund Equity:				
Fund Balance - unreserved	153,544	-	153,544	181,625
Investment in general fund assets	-	3,458	3,458	3,475
Total fund equity	<u>153,544</u>	<u>3,458</u>	<u>157,002</u>	<u>185,100</u>
LONG TERM DEBT AND FUND EQUITY	<u>153,544</u>	<u>3,458</u>	<u>157,002</u>	<u>185,100</u>

The accompanying notes are an integral part of these statements.

SEVENTH JUDICIAL DISTRICT
 INCIDENT DEFENDER BOARD
 Parishes of Catahoula and Concordia, Louisiana
 GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
DECEMBER 31, 1994 and DECEMBER 31, 1993

	<u>1994</u>	<u>1993</u>
REVENUES		
Court costs on fines and forfeiture	\$ <u>78,068</u>	\$ <u>78,028</u>
EXPENDITURES		
General government - judicial:		
Salaries and related benefits	54,017	47,550
Operating services	2,339	2,800
Professional services	770	2,790
Travel	2,181	872
Capital Outlay	<u>1,825</u>	<u>4,548</u>
Total expenditures	<u>61,132</u>	<u>58,560</u>
EXCESS OF REVENUES OVER EXPENDITURES	16,936	19,468
Other financing sources: Interest income	0,497	2,310
Grant income	<u>47,810</u>	<u>45,741</u>
Total other financing sources	<u>48,307</u>	<u>48,051</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	65,243	67,519
FUND BALANCE AT BEGINNING OF YEAR	<u>181,015</u>	<u>22,507</u>
FUND BALANCE AT END OF YEAR	\$ <u>246,258</u>	\$ <u>182,026</u>

SENATE JUDICIAL DISTRICT
REVENUE RECEIPTS BOARD
 Facilities of Substantia and Gretnella, Louisiana
COMMODITIES FOR - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
EXERCISE AND ACCOUNT YEAR BEGINNING
DECEMBER 31, 1974

	<u>REVENUE</u>	<u>EXPENSES</u>	<u>CHANGE IN FUND BALANCE</u>
REVENUES			
COURT CASES AS FEEES AND SUBSIDIARIES	\$ 20,244	\$ 24,044	\$ 3,799
EXPENDITURES			
General government - judicial:			
Salaries and related benefits	44,248	44,248	-
Specialty services	3,754	3,754	-
Professional services	4,792	4,792	-
TOTAL	52,800	52,800	-
Capital outlay	2,800	2,800	-
Total expenditures	55,600	55,600	-
EXCESS OF REVENUES OVER EXPENDITURES	(35,356)	(35,356)	-
Other financing sources:			
Interest income	720	720	-
Grant income	23,134	23,134	-
Total other financing sources	23,854	23,854	-
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(11,502)	(11,502)	-
FUND BALANCE AT BEGINNING OF YEAR	111,213	111,213	-
FUND BALANCE AT END OF YEAR	99,711	99,711	-

STOWN SOCIAL DISTRICT
TRUSTEES BOARD
 Parish of Calcutta and Concordia, Louisiana
 COMMENCING FEB - GENERAL FUND

	<u>DEBIT</u>	<u>CREDIT</u>	<u>DIFFERENCE</u>
BALANCE			
Board cash on hand and investments	\$ 15,000	\$ 10,000	\$ 5,000
EXPENDITURES			
General government - judicial	40,000	40,000	-
Salaries and related benefits	5,100	5,100	-
Operating expenses	3,000	3,000	-
Professional services	1,000	1,000	-
Travel	4,000	4,000	-
Capital expenditures	3,000	3,000	-
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,000</u>	<u>11,000</u>	<u>10,000</u>
OTHER FINANCING SOURCES			
Interest income	2,000	2,000	-
Grant income	3,000	3,000	-
Total other financing sources	<u>5,000</u>	<u>5,000</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>6,000</u>	<u>16,000</u>	<u>10,000</u>
FUND BALANCE BY CATEGORY OF FUND			
FUND BALANCE BY END OF YEAR	<u>1,000,000</u>	<u>1,010,000</u>	<u>10,000</u>
FUND BALANCE BY END OF YEAR			<u>10,000</u>

The accompanying notes are an integral part of these statements.

SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Parishes of Catahoula and Concordia, Louisiana

NOTICE TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1984

INTRODUCTION

The Seventh Judicial District Indigent Defender Board, established in compliance with Louisiana Revised Statutes 15:144-149, provides counsel to represent indigents (needy individuals) in criminal and quasi-criminal cases at the District court level. The judicial district encompasses the parishes of Catahoula and Concordia, Louisiana. The board is composed of seven members who are appointed by the district court. The board members serve without compensation. Revenues to finance the board's operations are provided primarily from court costs or fines imposed by the various courts within the district. The board has one salaried employee and a contract employee (chief indigent defender).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the 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.

B. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB codification section 1100, the indigent defender board is a part of the district court system of the State of Louisiana. However, the state statutes that create the 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 Seventh Judicial District Indigent Defender Board.

SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Parishes of Catahoula and Iberville, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1996

C. FUND ACCOUNTING

The board uses a fund 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.

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 flow of 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

Court costs on fines and forfeitures imposed by the district and city courts are recorded in the year they are collected by the tax collectors or the cities.

Interest earnings are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET AND BUDGETARY ACCOUNTING

- a. The secretary prepares a proposed budget and submits same to the Board no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.

**SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Parishes of Calcasieu and Concordia, Louisiana
Notes to the Financial Statements
December 31, 1986**

E. REVENUE AND BUDGETARY ACCOUNTING CONTINUED

- c. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through the passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each year.
- f. Budgets are adopted on a basis consistent with generally accepted account principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the board. Such amendments were not material in relation to the original appropriations.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits. Cash equivalents include amounts in time deposits. Under state law, the indigent defender 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.

G. CHANGES IN GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS

A summary of changes in general fixed assets follows:

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance End of Year</u>
1985	\$ 2,311	\$ 4,444	\$ -	\$ 7,475
1986	7,475	4,328	-	8,400

SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements
December 31, 1994

H. COMPENSATED ABSENCE

After one year of employment, full-time employees earn from one to three weeks of vacation and sick leave each year, depending on their length of service. Sick leave may be accumulated. At December 31, 1994, there are no accumulated and vested benefits relating to vacation or sick leave that require disclosure or accrual to conform with generally accounting principles.

I. CASH AND CASH EQUIVALENTS

At December 31, 1994, the board has cash and cash equivalents (bank balances) totaling \$248,568 which consist of \$183,825 in demand deposits and \$64,743 in time deposits. Under state law, these deposits (or 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 or custodial bank that is mutually acceptable to both parties. At December 31, 1994, the district has \$248,362 in deposits (collected bank balances). These deposits are fully secured from risk by Federal deposit insurance and by the pledge of securities owned by the fiscal agent bank.

J. PENSION PLAN

The district has two employees. One is a contract employee (chief indigent defender) and one is a member of the Parochial Employees Retirement System of Louisiana (System), a multiple employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two district plans, Plan A and Plan B, with separate assets and benefit provisions.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 40 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 year of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980.

SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements
December 31, 1994

3. PENSION PLAN CONTINUED

Final-average salary is the employee's average salary over the 14 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:109, the employer contributions are determined by an actuarial valuation and are subject to change each year based on results of the valuations for the prior fiscal year.

The Parochial Employee's Retirement System issued a publicly available actuarial valuation and required supplementary information. That information may be obtained by writing to Parochial Employee's Retirement System, P. O. Box 14412, Baton Rouge, LA 70804-8412 or by calling 224-928-1341.

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credit projected benefits, is intended to help users assess the system's funding status on an on-going basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among FIRM and pension benefit obligations for individual employers.

4. LEASES

The indigent defender board does not have any capital or operating leases at December 31, 1994.

5. LITIGATION AND CLAIMS

There is no pending litigation against the indigent defender board at December 31, 1994.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITED STATEMENTS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Seventh Judicial District
Indigent Defender Board
Parishes of Calcasieu and Concordia, Louisiana

We have audited the general purpose financial statements of the Seventh Judicial District Indigent Defender Board as of and for the year ended December 31, 1998, and for the two years then ended and have issued our Report Thereon Dated August 25, 1997.

We have conducted our audit in accordance with generally accepted auditing standards, 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 Seventh 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 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 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 Seventh Judicial District Indigent Defender Board, for the year ended December 31, 1998 and the two years then ended, 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.

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. A reportable condition involves a matter coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, 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.

FINDINGS

1. It was noted that deposits are not being made timely. Switzer, Hopkins and Mingo recommends funds being deposited on the date of receipt.
2. We noted that the Indigent Defender Board does not have adequate segregations of duties in accounting in the office. We recommend that an attempt be made to strengthen internal control problems created by having few employees.

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 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 not a material weakness.

This report is intended for 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.

Ferriday, Louisiana
August 18, 1999

Switzer, Hopkins & Mingo

SWITZER, HOPKINS & MANGE

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MEMBER OF THE AICPA

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Seventh Judicial District
Indigent Defender Board
Parishes of Orleans and Concordia, Louisiana

We have audited the general purpose financial statements of the Seventh Judicial District Indigent Defender Board as of and for the year ended December 31, 1994, and for the two years then ended, and have issued our report thereon dated August 18, 1995.

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 financial statements are free of material misstatement.

Compliance with laws and regulations is the indigent defender board's responsibility of management of the board. 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 and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we not express such an opinion.

Material instances of noncompliance are failures to follow requirements or violations of prohibitions, contained in laws, regulations, contracts or grants, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of our tests of compliance disclosed the following material instance of noncompliance:

1. This audit report was issued subsequent to the six month requirements cited in both sections 129.04 and 127.01 of the Louisiana Government Audit Guide and Louisiana Revised Statute 24:813(A) (1) (a).

Seventh Judicial District
Indigent Defender Board
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We considered this material instance of noncompliance in forming our opinion on whether the 1988 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 August 23, 1987 on those general purpose financial statements.

Except as described above, the results of our tests of compliance indicate that, with respect to the items tested, Seventh Judicial District Indigent Defender Board, complied, in all material respects, with the provisions referred to in the third paragraph of this report, and with respect to items not tested, nothing came to our attention that caused us to believe that the Indigent Defender Board had not complied, in all material respects, with those provisions.

This report is intended for the information of management, and use of the Indigent Defender Board. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Ferriday, Louisiana
August 23, 1987

Anthony A. Phillips & Range