

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

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MONROE, LOUISIANA 70132MAKING POSITIVE  
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Chairman and Board of Directors  
Twentieth Judicial District Indigent Defender Board  
Parishes of East Feliciana and West Feliciana  
Jackson, Louisiana

We have audited the general-purpose financial statements of Twentieth Judicial District Indigent Defender Board, Parishes of East Feliciana and West Feliciana, Jackson, Louisiana as of and for the two years ended December 31, 1998, and have issued our report thereon dated June 23, 1999.

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

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

This report is intended for the information of the Board management, the State of Louisiana and the Legislative Auditor for the State of Louisiana. This report is a matter of public record and its distribution is not limited.

There were no instances of noncompliance noted in the audit for the year ended December 31, 1998.

Monroe, Louisiana  
June 23, 1999

*Dyer & Vicknair*

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 specific internal control elements does not reduce to a relatively low level the risk that errors or irregularities in accounts 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 operation that we considered to be material weaknesses as defined above.

This report is intended for the information of the Board management, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

There were no comments concerning the internal control structure in the audit for the year ended December 31, 1994.

Baton Rouge, Louisiana  
June 23, 1995

*Dyer & Vicknair*

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

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JACKSON, MISSISSIPPI 39202MEMPHIS OFFICE  
SUITE 2000 • 1000 BIRCHWOOD DRIVE  
MEMPHIS, MISSISSIPPI 38117  
TEL (901) 525-0001**INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Chairman and Board of Directors  
Twentieth Judicial District Indigent Defender Board  
Parishes of East Feliciana and West Feliciana  
Jackson, Louisiana

We have audited the general-purpose financial statements of Twentieth Judicial District Indigent Defender Board, Parishes of East Feliciana and West Feliciana, Jackson, Louisiana for the year ended December 31, 1996, and have issued our report thereon dated June 23, 1997.

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.

The management of Twentieth Judicial District Indigent Defender Board, Parishes of East Feliciana and West Feliciana, Jackson, 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 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 the policies and procedures may deteriorate.

In planning and performing our audit of the general-purpose financial statements of Twentieth Judicial District Indigent Defender Board, Parishes of East Feliciana and West Feliciana, Jackson, Louisiana for the two years ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control

**TWENTYFIFTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
PARISHES OF EAST FELICIANA  
AND WEST FELICIANA  
EASTCHEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996, AND DECEMBER 31, 1995  
(Continued)**

All budgetary appropriations lapse at the end of the fiscal year.

Budgetary comparison statements included in the accompanying financial statements reflect the original adopted budget.

**Note #3: CASH**

At December 31, 1996, the carrying amount of deposits is \$18,532, which represents interest-bearing demand deposits. Under state law, these deposits 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 of deposit with the fiscal agent.

At December 31, 1996, the bank balance of the deposits is \$23,582. This entire balance is covered by federal deposit insurance.

**Note #4: INVESTMENTS**

At December 31, 1996 the Board has investments consisting of time certificates of deposit with original maturities of over 90 days. This amount is secured from risk by federal depository insurance.

At December 31, 1996, the investments' cost and market value are \$48,022.

**Note #5: RELATED PARTY**

During 1995 and 1996, the Chairman of the Board of Directors was paid \$888 allowance for long-distance telephone calls, postage, and Xerox copies his law office paid on behalf of the Indigent Defender Board.

**Note #6: LITIGATION**

There is no litigation pending against the Indigent Defender Board.

**Note #7: BOARD OF DIRECTORS' COMPENSATION**

The Board of Directors received no per diem nor compensation during 1995 and 1996.

TWENTIETH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
PARISHES OF EAST FELICIANA  
AND WEST FELICIANA  
JACKSON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996, AND DECEMBER 31, 1995  
(Continued)

An annual appropriated budget is adopted for the general fund.

**F. Cash and Investments**

Cash includes interest-bearing demand 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.

Under state law, the Indigent Defender Board may invest in United States bonds, treasury notes or certificates.

The Board considers time deposits and investments with an original maturity of ninety days or less to be cash equivalents. If the original maturities exceed ninety days, they are classified as investments.

Investments are stated at cost, which approximates market.

**G. Fixed Assets and Long-Term Obligations**

The Indigent Defender Board does not own fixed assets and has no long-term obligations.

**H. Compensated Absence**

The Indigent Defender Board contracts for all services and, therefore, has no employees. As such, the Board is not required to adopt a formal vacation and leave policy.

**I. Receivables**

Substantially all amounts presented are expected to be collected within one year.

**Note #2: LEGAL COMPLIANCE - BUDGET**

The Chairman of the Board directs the preparation of a proposed budget and submits same to the Board of Directors.

Amounts are available for expenditures only to the extent included within the budget. Budgetary amendments require the approval of the Board of Directors.

THIRTIETH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
PARISHES OF EAST FELICIANA  
AND WEST FELICIANA  
CALCASCAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998, AND DECEMBER 31, 1995  
(Continued)

A fund is a separate accounting entity with a self-balancing set of accounts which is comprised of each fund's assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements is described as follows:

**General Fund**

The general fund is the general operating fund of the Indigent Defender Board. It is used to account for all financial resources except those required to be accounted for in other funds.

**D. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are 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. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds.

The Indigent Defender Board uses the following practices in recording revenues:

Fees are recorded in the year they are collected by the parishes or towns.

Interest income is recorded when earned.

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

**E. Budgets and Budgetary Accounting**

A budget is adopted on a basis consistent with generally accepted accounting principles.

TWENTIETH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
JARRISSE OF EAST FELICIANA  
AND WEST FELICIANA  
JACKSON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1975, AND DECEMBER 31, 1974

INTRODUCTION

The Twentieth Judicial District Indigent Defender Board was created pursuant to Louisiana Revised Statute 15:144-49 which provides that special court costs on all misdemeanor violations and felony offenses be remitted to the Indigent Defender Board, to be used for the expenses incurred in court proceedings of accused persons deemed indigent.

The Judges of the Twentieth Judicial District appoint members of the Board of Directors of the Twentieth Judicial District Indigent Defender Board. The Board of Directors exercises all administrative functions with respect to the operation and management of the Indigent Defender Board.

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

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

B. Reporting Entity

Section 2180 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting unit and component units that should be included within the reporting entity. Because the Twentieth Judicial District Indigent Defender Board is solely accountable for fiscal matters, the Indigent Defender Board is a separate governmental reporting entity. The Indigent Defender Board includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the Indigent Defender Board.

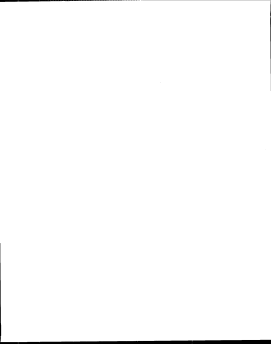
C. Fund Accounting

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

YEAR ENDED DECEMBER 31,  
1935

BUDGET	ACTUAL	VARIANCE- FAVORABLE (INDICATED)
\$ 88,000	\$ 89,284	\$ 1,284
<u>1,000</u>	<u>1,282</u>	<u>782</u>
<u>87,000</u>	<u>70,000</u>	<u>3,988</u>
60,800	60,800	0
6,500	300	6,115
600	600	0
1,800	1,500	(300)
200	0	200
100	0	100
<u>68,700</u>	<u>62,485</u>	<u>6,215</u>
(1,700)	8,491	10,191
<u>53,999</u>	<u>62,139</u>	<u>8,136</u>
<u>54,999</u>	<u>70,616</u>	<u>15,617</u>





**TWENTY-SEVENTH JUDICIAL DISTRICT**  
**JUDICIAL DEPARTMENT BOARD**  
**PARISHES OF EAST FELICIANA**  
**AND WEST FELICIANA**  
**JACKSON, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**TWO YEARS ENDED DECEMBER 31, 1995**

	YEAR ENDED	
	DECEMBER 31,	
	<u>1995</u>	<u>1994</u>
<b>REVENUES</b>		
Fees	\$ 74,024	\$ 69,294
Interest	<u>2,538</u>	<u>1,362</u>
Total revenues	<u>76,562</u>	<u>70,656</u>
<b>EXPENDITURES</b>		
General government		
Legal - staff	60,000	60,000
Legal - other	2,350	180
Administrative	600	600
Accounting	<u>750</u>	<u>1,300</u>
Total expenditures	<u>63,700</u>	<u>62,480</u>
<b>EXCESS OF REVENUES OVER</b>		
<b>EXPENDITURES</b>	12,862	8,481
<b>FUND BALANCES, beginning</b>	<u>78,618</u>	<u>82,139</u>
<b>FUND BALANCES, ending</b>	<u>91,480</u>	<u>90,620</u>

The accompanying notes are an integral part of this statement.

THIRTIETH JUDICIAL DISTRICT  
 INDIGENT DEFENDER BOARD  
 PARISH OF EAST FELICIANA  
 AND WEST FELICIANA  
 JACKSON, LOUISIANA  
 BUDGET FUND  
 BALANCE SHEET  
DECEMBER 31, 2026

	<u>A.S.E.T.S</u>	
Cash	\$	18,532
Investments, at cost		68,800
Receivables		
Fees		
Intergovernmental		<u>3,645</u>
Total assets		<u>84,177</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$	788
<u>FUND EQUITY</u>		
Fund balance - unreserved, undesignated		<u>83,437</u>
Total liabilities and fund equity		<u>84,177</u>

The accompanying notes are an integral part of this statement.

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

In accordance with Government Auditing Standards, we have also issued a report dated June 23, 1997 on our consideration of Twentieth Judicial District Indigent Defender Board, Parishes of East Feliciana and West Feliciana, Jackson, Louisiana's internal control structure and a report dated June 23, 1997 on its compliance with laws and regulations.

Baton Rouge, Louisiana  
June 23, 1997

*Dyer & Vicknair*

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

BLUMBERG DYER, CPAs (PAs)  
1401 J. VIGNON, SUITE 800MAKING RECORDS  
YOUR OFFICE (24 HOURS)  
MAKING RECORDS, LOUISIANA, TEXAS  
(504) 835-8888**INDEPENDENT AUDITORS' REPORT**

Chairman and Board of Directors  
Twentieth Judicial District Indigent Defender Board  
Parishes of East Feliciana and West Feliciana  
Jackson, Louisiana

We have audited the accompanying general-purpose financial statements of

**TWENTIETH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
PARISHES OF EAST FELICIANA  
AND WEST FELICIANA  
JACKSON, LOUISIANA**

as of and for the two years ended December 31, 1996. These financial statements are the responsibility of Twentieth Judicial District Indigent Defender Board, Parishes of East Feliciana and West Feliciana, Jackson, Louisiana's management. 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 Governmental 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. 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 Twentieth Judicial District Indigent Defender Board, Parishes of East Feliciana and West Feliciana, Jackson, Louisiana as of December 31, 1996, and the results of its operations for the two years then ended, in conformity with generally accepted accounting principles.

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**THIRTIETH JUDICIAL DISTRICT  
INDIGENT DEFENSE BOARD  
PARISHES OF EAST CALIFORNIA  
AND WEST CALIFORNIA  
DISTRICT, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS  
TWO YEARS ENDED DECEMBER 31, 1932**

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the court, or reviewed, and by and after 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 Feb. 25, 1933