

OFFICIAL
FILE COPY
DO NOT REMOVE

OFFICE OF THE CLERK
JUDICIAL DISTRICT NO. 28
LAFAYETTE, LOUISIANA
70503-2443

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LASALLE PARISH, LOUISIANA
FINANCIAL STATEMENTS
JUNE 30, 1997**

... of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and made a part of the public record. This report is available for public inspection at the Bureau of Audits of the Legislative Auditor, when appropriate, at the office of the parish clerk of court.

Printed Date **SEP 10 1997**

TWENTYEIGHTH JUDICIAL DISTRICT
 INCIDENT DEFENDER BOARD
 LaSalle Parish, Louisiana

For the Year Ended June 30, 1997

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Transmittal Letter		1
Minutes		2
Accountant's Compilation Report on Financial Statements		3
Financial Statements:		
Balance Sheet - June 30, 1997	A	5
Governmental Fund Type - General Fund		
Statement of Revenue, Expenditures, and Changes in Fund Balance for the Year Ended June 30, 1997	B	6
Notes to Financial Statements		8-9

TWENTY-EIGHTH JUDICIAL DISTRICT
INDEPENDENT DEFENDERS BOARD
LaSalle Parish, Louisiana

August 5, 1997

Office of Legislative Auditor
Attention: Mr. Dorothy Milner
1400 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-5397

Dear Mr. Milner:

In accordance with Louisiana Revised Statute 24514, enclosed are the annual financial statements of the Twenty-Eighth Judicial District Independent Defenders Board as of and for the year ended June 30, 1997. The statements include all funds under the control and oversight of the board. The accompanying financial statements have been prepared in accordance with "cash basis of accounting" instead of "in accordance with generally accepted accounting principles".

Sincerely,



Wilson
Chairman of the Board

Enclosure

TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafayette Parish, Louisiana

ANNUAL GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997
WITH SUPPLEMENTAL INFORMATION SCHEDULES

Required by Louisiana Revised Statute 246:14 to
be filed with the Office of Legislative Auditor
within 90 days after the close of the fiscal year.

AFFIDAVIT

Personally seen and approved before the undersigned authority, Joe Wilson, Chairman of the Board of the Twenty-Eighth Judicial District Indigent Defender Board, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Twenty-Eighth Judicial District Indigent Defender Board as of June 30, 1997, and the results of operations for the year then ended, in accordance with each basis of accounting to the best of my knowledge and belief.

Sworn to and subscribed before me, this 3RD day of SEP
19 97.



NOTARY PUBLIC

Joe Wilson
Jana, La. 71345
(504) 992-4111

JOHN R. VERCHER PC
Certified Public Accountant
P.O. Box 1028
Jena, Louisiana 71342
Tel: (518) 682-8248
Fax: (518) 682-4874

ACCOUNTANTS CORRELATION REPORT ON
COMPONENT UNIT FINANCIAL STATEMENTS

Twenty-Eighth Judicial District
Indigent Defender Board
Jena, Louisiana 71342

I have compiled the financial statements of the Twenty-Eighth Judicial District Indigent Defender Board, as of and for the year ended June 30, 1997, as listed in the table of contents, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

August 5, 1997
Jena, Louisiana


John R. Vercher

General Purpose Financial Statements

TWENTY-EIGHTH JUDICIAL DISTRICT
 DISTRICT DEFENDER BOARD
 LaSalle Parish, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND

Balance Sheet June 30, 1987

ASSETS	
Cash	\$ 12,816
Receivables	55,877
TOTAL ASSETS	\$ 68,693
LIABILITIES AND FUND EQUITY	
Accounts Payable	\$ -0-
Fund Equity - Fund Balance -	
Unreserved - Undesignated	68,693
TOTAL LIABILITIES AND FUND EQUITY	\$ 68,693

The accompanying notes are an integral part of this statement.

TRINITYVILLE JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
 LaSalle Parish, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenue, Expenditures and
 Changes in Fund Balance (Budget GAAP vs Actual)
 For the Year Ended June 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Court Cost on Fines and Forfeitures	\$ 37,300	\$ 31,328	\$ 15,828
Court Ordered Reimbursements	3,000	-0-	(3,000)
District Assistance Program	5,000	-0-	(5,000)
Interest Income	825	-0-	(825)
Grants	-0-	27,828	27,828
Total Revenues	\$ 45,125	\$ 60,156	\$ 15,031
EXPENDITURES			
General Government - Judicial:			
Public Defenders - Fees and Expenses	\$ 37,500	\$ 34,875	\$ 14,725
Debate Officers	2,000	2,000	(200)
Barry Bond	500	500	-0-
Accounting	700	-0-	700
Items Approved CLE	1,000	-0-	3,000
Expert Witnesses & Testing	1,000	1,000	400
Postage, Copies & Incidental Cost	200	271	(400)
Liability Insurance	1,000	-0-	3,700
Total Expenditures	\$ 46,900	\$ 40,671	\$ 13,229
EXCESS OF REVENUES OVER EXPENDITURES	-0-	19,485	19,476
FUND BALANCE AT BEGINNING OF YEAR	\$ 0,000	\$ 0,000	-0-
FUND BALANCE AT END OF YEAR	\$ 0,000	\$ 19,485	\$ 19,476

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

TWENTYEIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD

LaSalle Parish, Louisiana

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Twenty-Eighth Judicial District Indigent Defender Board is established in compliance with Louisiana Revised Statutes 15:144.149 to provide and compensate counsel appointed to represent indigent-in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the Parish of LaSalle, Louisiana.

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 Board operates autonomous from the State of Louisiana and independent from the District Court system. Therefore, the Board reports as an independent reporting entity.

A. FUND ACCOUNTING

The Indigent Defender Board is organized and operated on a fund basis whereby a separate self-balancing set of accounts (General Fund) is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

B. FIXED ASSETS AND LONG-TERM OBLIGATIONS

There are no fixed assets or long-term obligations at June 30, 1997.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the accounts and reported in the financial statements.

Basis of accounting related to the timing of the measurements made, regardless of the measurement basis applied.

The Indigent Defender Board's records are maintained on a cash basis of accounting. However, the General Fund, as reported in the accompanying financial statements, has been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues

Court costs on fines and forfeitures imposed by the district court are recorded in the year they are collected by the tax collector.

Fees from indigents are recorded when received.

Expenditures

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

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana
Notes to the Financial Statements - (Cont.)**

B. BUDGETARY PRACTICES

The board follows the procedures below in establishing the annual budget:

- 1) The budget is prepared by a member of the board.
- 2) The budget can be amended after adoption by the board.
- 3) All budgetary appropriations lapse at the end of each year.

C. VACATION AND SICK LEAVE AND PENSION PLAN

The Indigent Defender Board does not have any employees. Therefore, it does not have a formal leave policy and does not participate in a pension plan.

1. LEASES

The indigent defender board does not have any capital or operating leases as June 30, 1991.

2. LITIGATION

There is no litigation pending against the Indigent Defender Board.

4. CURRENT AND CONTINGENT LIABILITIES

The Board follows the practice of accepting invoices for services rendered by lawyers acting as indigent defenders, and pays all invoices from funds currently available. Should the amount owed exceed the amount available, indigent defenders are paid on a pro-rated basis until current funds are exhausted. Amounts remaining unpaid to indigent defenders are not considered for payment in subsequent years unless funds become available. These financial statements do not present the amounts owed to indigent defender currently or from prior periods and these amounts, which are material, have not been determined.

5. CASH

All cash held by the board is in a deposit in a maintenance bearing checking account with a 114 insured institution.

6. BOARD MEMBERS NAMES, POSITIONS HELD AND AMOUNTS RECEIVED FOR PERFORMANCE OF PUBLIC DEFENDER SERVICES FROM THE INDIGENT DEFENDER BOARD FUND

NAME	POSITION	1991
Joe Wilson	Chairman	0-
Mark L. Valley	---	7,125
Ray G. Cornsath	Boardmember	12,042
BOB B. WILSON	Boardmember	12,042
Rebecca Robinson	---	12,042
Rebecca Cole	---	1,908
Lloyd Strickland	Boardmember	0-

7. EXPENDITURES IN EXCESS OF BUDGET

The expenditures of the board exceeded its budget for both years because of higher than anticipated revenues.