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TWENTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF EAST FELICIANA
AND WEST FELICIANA
JACKSON, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
TWO YEARS ENDED DECEMBER 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other 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 7-14-99

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DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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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, 1998. 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 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. 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, 1998, and the results of its operations for the two years then ended, in conformity with generally accepted accounting principles.

DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

In accordance with Government Auditing Standards, we have also issued a report dated June 22, 1999 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 22, 1999 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole, and on the combining and individual fund financial statements. The supplemental information listed in the table of contents is not a required part of the general purpose financial statements, and we did not audit and do not express an opinion on such information.

Baton Rouge, Louisiana
June 22, 1999

Dyer & Vicknair

TWENTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF EAST FELICIANA
AND WEST FELICIANA
JACKSON, LOUISIANA
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 1998

<u>A S S E T S</u>		
Cash		\$ 57,976
Investments, at amortized cost		110,000
Receivables		
Fees		
Intergovernmental		<u>4,185</u>
<u>Total assets</u>		<u><u>172,161</u></u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable		\$ 150
<u>FUND EQUITY</u>		
Fund balance - unreserved, undesignated		<u>172,011</u>
<u>Total liabilities and fund equity</u>		<u><u>172,161</u></u>

The accompanying notes are an integral part of this statement.

TWENTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER 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, 1998

	YEAR ENDED DECEMBER 31,	
	<u>1998</u>	<u>1997</u>
<u>REVENUES</u>		
Fees	\$ 87,469	\$124,470
Interest	<u>6,760</u>	<u>3,981</u>
<u>Total revenues</u>	<u>94,229</u>	<u>128,451</u>
<u>EXPENDITURES</u>		
General government		
Legal - staff	60,000	60,000
Legal - other	3,725	7,032
Administrative	600	600
Accounting	0	1,200
Investigative	637	300
Miscellaneous	<u>48</u>	<u>4</u>
<u>Total expenditures</u>	<u>65,010</u>	<u>69,136</u>
<u>EXCESS OF REVENUES OVER</u> <u>EXPENDITURES</u>	29,219	59,315
<u>FUND BALANCES, beginning</u>	<u>142,792</u>	<u>83,477</u>
<u>FUND BALANCES, ending</u>	<u>172,011</u>	<u>142,792</u>

The accompanying notes are an integral part of this statement.

TWENTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF EAST FELICIANA
AND WEST FELICIANA
JACKSON, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
TWO YEARS ENDED DECEMBER 31, 1998

	<u>YEAR ENDED DECEMBER 31,</u>		<u>VARIANCE-</u>
	<u>1998</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Fees	\$ 95,000	\$ 87,469	\$ (7,531)
Interest	5,000	6,760	1,760
<u>Total</u>			
<u>revenues</u>	<u>100,000</u>	<u>94,229</u>	<u>(5,771)</u>
<u>EXPENDITURES</u>			
General			
government			
Legal - staff	60,000	60,000	0
Legal - other	7,500	3,725	3,775
Administrative	600	600	0
Accounting	750	0	750
Investigative	1,500	637	863
Miscellaneous	100	48	52
<u>Total</u>			
<u>expenditures</u>	<u>70,450</u>	<u>65,010</u>	<u>5,440</u>
<u>EXCESS OF REVENUE</u>			
<u>OVER EXPENDITURES</u>	<u>29,550</u>	29,219	<u>(331)</u>
<u>FUND BALANCES,</u>			
beginning		<u>142,792</u>	
<u>FUND BALANCES,</u>			
ending		<u>172,011</u>	

The accompanying notes are an integral part of this statement.

YEAR ENDED DECEMBER 31,
1997

BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)
\$ 72,500	\$ 124,470	\$ 51,970
2,000	3,981	1,981
74,500	128,451	53,951
60,000	60,000	0
6,500	7,032	(532)
600	600	0
750	1,200	(450)
500	300	200
100	4	96
68,450	69,136	(686)
6,050	59,315	53,265
	83,477	
	142,792	

TWENTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF EAST FELICIANA
AND WEST FELICIANA
JACKSON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997

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 2100 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.

TWENTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF EAST FELICIANA
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997
(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
PARISHES OF EAST FELICIANA
AND WEST FELICIANA
JACKSON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997
(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 amortized 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 Absences

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.

TWENTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF EAST FELICIANA
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JACKSON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997
(Continued)

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

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, 1998, the carrying amount of deposits is \$57,976, 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, 1998, the bank balance of the deposits is \$63,426. This entire balance is covered by federal deposit insurance.

Note #4: INVESTMENTS

At December 31, 1998 the Board has investments consisting of a time certificate of deposit with an original maturity of over 90 days. This amount is secured from risk by federal depository insurance.

At December 31, 1998, the investments' cost and market value is \$110,000.

Note #5: RELATED PARTY

During 1998 and 1997, the Chairman of the Board of Directors was paid \$600 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.

TWENTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF EAST FELICIANA
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JACKSON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997
(Continued)

Note #7: BOARD OF DIRECTORS' COMPENSATION

The Board of Directors received no per diem nor compensation during 1998 and 1997.

SUPPLEMENTAL INFORMATION

TWENTIETH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
PARISHES OF EAST FELICIANA
AND WEST FELICIANA
JACKSON, LOUISIANA
YEAR 2000 ISSUE
DECEMBER 31, 1998
(Unaudited)

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the government's operations as early as 1999.

The Twentieth Judicial District Indigent Defender Board has conducted an inventory of the computer system and other equipment necessary to conducting the District's operations. The District has purchased a computer hardware and software system. Testing and validation of the system has been done and is believed to be year 2000 compliant.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District is or will be year 2000 ready, that the remediation efforts will be successful in whole or in part, or that parties with who the District does business with will be year 2000 ready.

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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 year ended December 31, 1998, and have issued our report thereon dated June 22, 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.

COMPLIANCE

As part of obtaining reasonable assurance about whether Twentieth Judicial District Indigent Defender Board, Parishes of East Feliciana and West Feliciana, Jackson, Louisiana's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, 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.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered Twentieth Judicial District Indigent Defender Board, Parishes of East Feliciana and West Feliciana, Jackson, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the specific internal control components does not reduce to a relatively low level the risk that misstatements 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 operation that we consider to be material weaknesses.

DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

This report is intended for the use of management and the State of Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. By provision of state law, this report is a public document and it has been distributed to appropriate public officials.

There were no comments concerning compliance or internal control noted in the audit for the two years ended December 31, 1996.

Baton Rouge, Louisiana
June 22, 1999

Dyer & Vicknair