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**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, Louisiana

**BIENNIAL
FINANCIAL
REPORT**

For the Two Years Ended December 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 8/11/04

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, Louisiana

**BIENNIAL FINANCIAL REPORT
For the Two Years ended December 31, 2003**

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**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, Louisiana

**BIENNIAL FINANCIAL REPORT
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**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

Alexandria, La.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Two Years Ended December 31, 2003**

Our discussion and analysis of the Ninth Judicial District Indigent Defender Board's financial performance provides an overview of the financial activities as of and for the two years ended December 31, 2003. Please read in conjunction with the basic financial statements and the accompanying notes to financial statements.

The Management's Discussion and Analysis is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 issued in June 1999. As this is the first year that the Board has implemented this model, certain comparative information with the previous year, which is by design included in this reporting model, will not be included in this analysis as permitted by GASB Statement No. 34 with respect to first year reporting. Beginning with next report, the Board will include this comparative analysis and information.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-Wide Financial Statements) provide information about the activities as a whole and present a longer-term view of the Board's finances. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Fund (Fund Financial Statements) tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the operations in more detail than the government-wide financial statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report that the basic financial statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Biennial Report.

Government-Wide Financial Statements

One of the most important questions asked about finances is "Is the Judicial District Indigent Defender Board as a whole better off or worse off as a result of the two years' activities?" The Statement of Net Assets and the Statement of Activities report information of the Ninth Judicial District Indigent Defender Board as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of net assets—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, to assess the overall health of the Ninth Judicial District Indigent Defender Board.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds—not the Board as a whole. Some funds are required to be established by State laws.

The Board uses only the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, La.

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Two Years Ended December 31, 2003
(continued)

at year-end that are available for spending . These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Board's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statement.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of operations:

- As a result of the two year's operations, assets exceeded liabilities by \$330,401 (net assets).
- Total net assets are comprised of the following
 - (1) Investment in capital assets of \$6,558 including the cost of office equipment, and furniture, net of accumulated depreciation.
 - (2) Unrestricted net assets of \$323,843 representing the portion available to maintain the continuing obligations to citizens and creditors.
- The governmental funds reported total ending fund balance is \$326,390. Of this amount, \$326,390 was unreserved. This compares to the prior year's ending fund balance of \$337,579, showing an decrease of \$(11,189) during the current year.
- In 2003, total spending for all judicial activities was \$715,892 for the year, which was \$13,313 more than the program revenues for these activities – \$702,579.
- In 2002, total spending for all judicial activities was \$625,649 for the year, which was \$111,336 less than the program revenues for these activities – \$736,985.
- The interest earned on checking accounts was \$4,054 for 2003 and \$4,947 for 2002. This reflects a decrease of \$(893) or 22% from 2002 to 2003.

The Statement of Net Assets and the Statement of Activities reports only one type of activity-governmental activities. All of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

FINANCIAL ANALYSIS AS A WHOLE

The Board's net assets decreased by \$(9,259) as a result of the 2003's operations and increases by \$116,283 for 2002. The overall financial position reduced from 2002 to 2003. Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—absorbed most of the increase this year. The balance in net assets represents the accumulated results of all past years' operations. It means that if we had to pay off all of our bills today, including all of our non-capital liabilities, we would have \$330,401 left.

The Board's total revenues for 2003 in governmental activities were \$706,633 (\$702,579 in charges for services and fees and \$4,054 in general revenues). The Board's total revenues for 2002 in governmental activities were \$741,932 (\$736,985 in charges for services and fees and \$4,947 in general revenues). The total cost of all judicial programs and services for 2003 and 2002 was \$715,892 and \$625,649 with no new programs added this year.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, La.

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Two Years Ended December 31, 2003
(continued)

FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS

As we noted earlier, the Board uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Board is being accountable for the resources provided to, but may also give more insight into the overall financial health.

As the Board completed the two years, its governmental funds reported a combined fund balance of \$326,390. This reflects an decrease of \$(11,189) from 2002 to 2003. This decrease is primarily the result of the events and programs described within the analysis of the governmental activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budgets for the General Fund for 2003 and 2002 were revised by approximately \$112,260 and \$14,500 for those fiscal years. The excess spending that was not adjusted in the budgets are as follows:

Year Ended 2003:

- (1) Attorney fees were underbudgeted by \$5,900.
- (2) Expert witnesses fees were underbudgeted by \$9,418.
- (3) Office Supplies were underbudgeted by \$1,407.

Year Ended 2002:

- (1) Salaries and benefits were underbudgeted by \$4,023.
- (2) Office supplies were underbudgeted by \$1,348.
- (3) Lace disbursements were underbudgeted by \$9,338.

CAPITAL ASSETS

Capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2003 was \$6,558.

In 2003 there was \$4,573 of additions to capital assets and \$581 in 2002. The Board adopted a capitalization policy during the year whereby only furniture and equipment over \$50 would be capitalized. More detailed information about the capital assets is presented in Note 6 to the financial statements.

DEBT

At end of 2003, the Ninth Judicial District Indigent Defender Board had not debt outstanding outside of normal operating bills.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Board has limited discretion in setting fees and costs for services provided, the majority of which are regulated by Louisiana Revised Statutes. The office staff and costs have been largely stable for the past several years, and are expected to remain so.

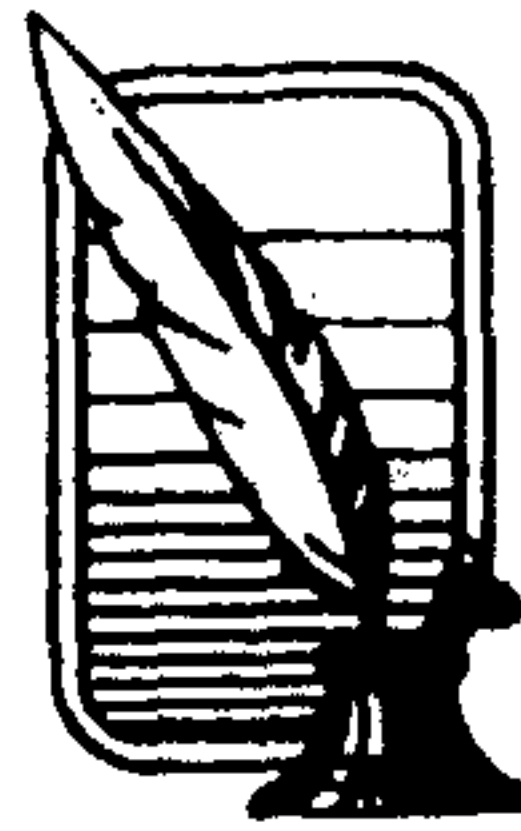
Taking all factors into consideration, the Board's general fund balance is expected to increase by the close of 2004.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, La.

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Two Years Ended December 31, 2003
(continued)

CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Ninth Judicial District Indigent Defender Board's finances and to show the Board's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mrs. Kenneth Rodenbeck, Chief Public Defender, P.O. Box 166 Alexandria, LA 71309 at phone number (318) 443-7082.



MEMBER
AMERICAN INSTITUTE OF
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SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

INDEPENDENT AUDITORS' REPORT

Ninth Judicial District
Indigent Defender Board

We have audited the accompanying basic financial statements of the Ninth Judicial District Indigent Defender Board, a component unit of the Rapides Parish Police Jury, as of and for the two years ended December 31, 2003, as listed in the foregoing table of contents. These basic financial statements are the responsibility of the Ninth Judicial District Indigent Defender Board. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with United States generally accepted auditing standards and the standards applicable to financial audits contained in *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. 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 basic financial statements referred to above present fairly in all material respects, the financial position of the Ninth Judicial District Indigent Defender Board, as of December 31, 2003, and the results of its operations for the two years then ended in conformity with accepted accounting principles generally accepted in the United States of America.

As described in the Notes to the basic financial statements, the Ninth Judicial District Indigent Defender Board adopted the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*; Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Omnibus*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as of January 1, 2002. This results in a change in the format and content of the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2004 on our consideration of the Ninth Judicial District Indigent Defender Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management and Discussion and the Required Supplementary Information as listed in the foregoing table of contents, are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. This Required Supplementary Information is the responsibility of the management of the Ninth Judicial District Indigent Defender Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Management and Discussion and the Required Supplementary Information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Other Supplementary Information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Dauzat Beall & Debevec, CPAs

Dauzat, Beall & Debevec, CPA's, APC
Alexandria, Louisiana
June 18, 2004

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

Alexandria, Louisiana

STATEMENT OF NET ASSETS

December 31, 2003

| | <u>GENERAL FUND</u> |
|--|--------------------------------|
| ASSETS | |
| ASSETS: | |
| CASH AND CASH EQUIVALENTS | \$ 293,722 |
| ACCOUNTS RECEIVABLE | 34,350 |
| PREPAID INSURANCE | 12,016 |
| CAPITAL ASSETS, NET OF ACCUMULATED DEPRECIATION | <u>6,558</u> |
| TOTAL ASSETS | <u>\$ 346,646</u> |
| | |
| <u>LIABILITIES AND NET ASSETS</u> | |
| LIABILITIES: | |
| ACCOUNTS PAYABLE | \$ 600 |
| ACCRUED EXPENSES | 1,082 |
| COMPENSATED ABSENCES PAYABLE | <u>14,563</u> |
| TOTAL LIABILITIES | <u>16,245</u> |
| | |
| NET ASSETS: | |
| INVESTMENT IN CAPITAL ASSETS UNRESTRICTED | <u>6,558</u> <u>323,843</u> |
| TOTAL NET ASSETS | <u>330,401</u> |
| | |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 346,646</u> |

The accompanying notes are an integral part of this financial statement.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

Alexandria, Louisiana

**STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2003**

EXPENSES

Judicial:

| | |
|----------------------------------|----------------|
| Salaries - attorneys | \$ 74,360 |
| Staff Salaries and Benefits | 84,261 |
| Attorney fees | 448,900 |
| Contract Services | 9,070 |
| Professional Fees and Case Costs | 2,284 |
| Rent | 7,800 |
| Office Supplies | 14,407 |
| Insurance | 13,975 |
| Accounting and Auditing | 7,700 |
| Telephone | 4,160 |
| Utilities | 2,160 |
| Travel and seminars | 4,973 |
| Dues | -0- |
| Expert Witness Fees | 16,418 |
| Lace Disbursements | 23,986 |
| Depreciation | <u>1,438</u> |
| Total expenses | <u>715,892</u> |

PROGRAM REVENUES

| | |
|-------------------------|----------------|
| Intergovernmental: | |
| State grants | 120,095 |
| JDTP GRANT | 5,500 |
| Court assessments | 494,904 |
| Bond Commission fees | 34,526 |
| Bond Forfeiture fees | 3,990 |
| Indigent Fees | 42,327 |
| Miscellaneous | <u>1,237</u> |
| Total program revenues | <u>702,579</u> |
| Net Program Revenue | (13,313) |

GENERAL REVENUES

| | |
|-----------------------|--------------|
| Interest earned | <u>4,054</u> |
| Total General Revenue | <u>4,054</u> |
| Change in Net Assets | (9,259) |

NET ASSETS BEGINNING OF YEAR 339,660

NET ASSETS END OF YEAR \$ 330,401

The accompanying notes are an integral part of this financial statement.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

Alexandria, Louisiana

**STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2002**

EXPENSES

Judicial:

| | |
|----------------------------------|----------------|
| Salaries - attorneys | \$ 70,109 |
| Staff Salaries and Benefits | 77,209 |
| Attorney fees | 396,512 |
| Contract Services | 1,435 |
| Professional Fees and Case Costs | 2,730 |
| Rent | 7,800 |
| Office Supplies | 8,848 |
| Insurance | 13,965 |
| Accounting and Auditing | 14,500 |
| Telephone | 3,331 |
| Utilities | 2,080 |
| Travel and seminars | 1,829 |
| Dues | -0- |
| Expert Witness Fees | -0- |
| Lace Disbursements | 24,338 |
| Depreciation | <u>963</u> |
| Total expenses | <u>625,649</u> |

PROGRAM REVENUES

| | |
|------------------------|----------------|
| Intergovernmental: | |
| State grants | 70,430 |
| JDTP GRANT | 6,000 |
| Court assessments | 588,291 |
| Bond Commission fees | 42,163 |
| Bond Forfeiture fees | 2,194 |
| Indigent Fees | 27,333 |
| Miscellaneous | <u>574</u> |
| Total program revenues | <u>736,985</u> |
| Net Program Revenue | 111,336 |

GENERAL REVENUES

| | |
|-----------------------|--------------|
| Interest earned | <u>4,947</u> |
| Total General Revenue | <u>4,947</u> |
| Change in Net Assets | 116,283 |

NET ASSETS BEGINNING OF YEAR 223,377

NET ASSETS END OF YEAR \$ 339,660

The accompanying notes are an integral part of this financial statement.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

Alexandria, Louisiana

**BALANCE SHEET - GOVERNMENTAL FUND
December 31, 2003**

| | <u>GENERAL FUND</u> |
|---|--------------------------------|
| <u>ASSETS</u> | |
| ASSETS: | |
| CASH AND CASH EQUIVALENTS | \$ 293,722 |
| ACCOUNTS RECEIVABLE | <u>34,350</u> |
| TOTAL ASSETS | <u>\$ 328,072</u> |
| | |
| <u>LIABILITIES AND FUND BALANCES</u> | |
| LIABILITIES: | |
| ACCOUNTS PAYABLE | \$ 600 |
| ACCRUED EXPENSES | <u>1,082</u> |
| TOTAL LIABILITIES | <u>1,682</u> |
| | |
| FUND BALANCES: | |
| UNRESERVED - UNDESIGNATED | <u>326,390</u> |
| TOTAL FUND BALANCE | <u>326,390</u> |
| | |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 328,072</u> |

The accompanying notes are an integral part of this financial statement.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, Louisiana

**RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUND
TO THE STATEMENT OF NET ASSETS**
December 31, 2003

| | | |
|--|-----------------|--------------------------|
| Total fund balance-governmental fund (fund financial statement) | | \$ 326,390 |
| Amounts reported for governmental activities in the statement of net assets (government-wide financial statements) are different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. | | |
| Cost of assets | 16,953 | |
| Accumulated depreciation | <u>(10,395)</u> | 6,558 |
| Other assets used in governmental activities that are not financial resources and therefore are not reported in the governmental funds. | | |
| Prepaid insurance | | 12,016 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. | | |
| Compensated absences | <u>(14,563)</u> | (14,563) |
| Total net assets of governmental activities (government-wide financial statements) | | <u><u>\$ 330,401</u></u> |

The accompanying notes are an integral part of this reconciliation.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, Louisiana

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE-GENERAL FUND**

For the Year Ended December 31, 2003

REVENUES

| | |
|----------------------|----------------|
| Intergovernmental: | |
| State grants | \$ 120,095 |
| JDTP grant | 5,500 |
| Court assessments | 494,904 |
| Bond Commission fees | 34,526 |
| Bond Forfeiture fees | 3,990 |
| Indigent Fees | 42,327 |
| Miscellaneous | 1,237 |
| Interest | <u>4,054</u> |
| Total Revenues | <u>706,633</u> |

EXPENDITURES

CURRENT:

| | |
|----------------------------------|---------------|
| Salaries - attorneys | 74,360 |
| Staff Salaries and Benefits | 83,056 |
| Attorney fees | 448,900 |
| Contract Services | 9,070 |
| Professional Fees and Case Costs | 2,284 |
| Rent | 7,800 |
| Office Supplies | 14,407 |
| Insurance | 13,975 |
| Accounting and Auditing | 7,700 |
| Telephone | 4,160 |
| Utilities | 2,160 |
| Travel and seminars | 4,973 |
| Dues | -0- |
| Expert Witness Fees | 16,418 |
| Lace Disbursements | <u>23,986</u> |
| Total Current Expenditures | 713,249 |

CAPITAL OUTLAY

| | |
|--------------------|--------------------------------|
| Total Expenditures | <u>4,573</u> <u>717,822</u> |
|--------------------|--------------------------------|

(Continued)

The Accompanying Notes Are an Integral Part of this Statement.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, Louisiana

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE-GENERAL FUND**

For the Year Ended December 31, 2003

(CONTINUED)

| | |
|---|-------------------|
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (11,189) |
| OTHER FINANCING SOURCES | <u>-0-</u> |
| Total Other Financing Sources | <u>-0-</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES | (11,189) |
| FUND BALANCE, BEGINNING, | <u>337,579</u> |
| FUND BALANCE, ENDING | <u>\$ 326,390</u> |

The Accompanying Notes Are an Integral Part of this Statement.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, Louisiana

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE-GENERAL FUND**

For the Year Ended December 31, 2002

REVENUES

| | |
|----------------------|-------------------|
| Intergovernmental: | |
| State grants | \$ 70,430 |
| JDTP grant | 6,000 |
| Court assessments | 588,291 |
| Bond Commission fees | 42,163 |
| Bond Forfeiture fees | 2,194 |
| Indigent Fees | 27,333 |
| Miscellaneous | 574 |
| Interest | 4,947 |
| Total Revenues | <u>\$ 741,932</u> |

EXPENDITURES

CURRENT:

| | |
|----------------------------------|----------------|
| Salaries - attorneys | 70,109 |
| Staff Salaries and Benefits | 74,502 |
| Attorney fees | 396,512 |
| Contract Services | 1,435 |
| Professional Fees and Case Costs | 2,730 |
| Rent | 7,800 |
| Office Supplies | 8,848 |
| Insurance | 13,965 |
| Accounting and Auditing | 14,500 |
| Telephone | 3,331 |
| Utilities | 2,080 |
| Travel and seminars | 1,829 |
| Dues | -0- |
| Expert Witness Fees | -0- |
| Lace Disbursements | 24,338 |
| Total Current Expenditures | <u>621,979</u> |

CAPITAL OUTLAY

| | |
|--------------------|----------------|
| Total Expenditures | <u>581</u> |
| | <u>622,560</u> |

(Continued)

The Accompanying Notes Are an Integral Part of this Statement.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, Louisiana

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE-GENERAL FUND**

For the Year Ended December 31, 2002

(CONTINUED)

| | |
|---|--------------------------|
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 119,372 |
| OTHER FINANCING SOURCES | <u>-0-</u> |
| <i>Total Other Financing Sources</i> | <u>-0-</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES | 119,372 |
| FUND BALANCE, BEGINNING, | <u>218,207</u> |
| FUND BALANCE, ENDING | <u><u>\$ 337,579</u></u> |

The Accompanying Notes Are an Integral Part of this Statement.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

Alexandria, Louisiana

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED DECEMBER 31, 2003

| | |
|---|----------|
| Net change in fund balances-total governmental funds (fund financial statements) | (11,189) |
|---|----------|

Amounts reported for governmental activities in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund. Government activities report depreciation expense to allocate the cost of those capital assets over the estimated useful

| | | |
|----------------------|----------------|-------|
| Capital Outlay | 4,573 | |
| Depreciation expense | <u>(1,438)</u> | 3,135 |

Some of the expenses reported in the statement of activities do not required the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

| | | |
|----------------------------------|----------------|---------|
| Increase in compensated absences | <u>(1,205)</u> | (1,205) |
|----------------------------------|----------------|---------|

| | |
|---|-------------------------|
| Change in net assets of governmental activities (government-wide financial statements) | <hr/> <u>\$ (9,259)</u> |
|---|-------------------------|

The accompanying notes are an integral part of this reconciliation.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, Louisiana

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED DECEMBER 31, 2002

| | | |
|--|----------------|--------------------------|
| Net change in fund balances-total governmental funds (fund financial statements) | | \$ 119,372 |
| Amounts reported for governmental activities in the statement of activities (government-wide financial statements) are different because: | | |
| Governmental funds report capital outlays as expenditures in the individual fund. Government activities report depreciation expense to allocate the cost of those capital assets over the estimated useful life. | | |
| Capital Outlay | 581 | |
| Depreciation expense | <u>(963)</u> | (382) |
| Some of the expenses reported in the statement of activities do not required the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | | |
| Increase in compensated absences | <u>(2,707)</u> | (2,707) |
| Change in net assets of governmental activities (government-wide financial statements) | | <u><u>\$ 116,283</u></u> |

The accompanying notes are an integral part of this reconciliation.

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003**

INTRODUCTION

The Ninth Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statute 15:144 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The Ninth Judicial District encompasses Rapides Parish Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the Ninth Judicial District Indigent Defender Board have been prepared in conformity with accounting principles generally accepted in the United States of America (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 accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

B. Reporting Entity

The indigent defender board is part of the operations of the district court system. However, the district court system is fiscally dependent on the Rapides Parish Police Jury for office space and courtrooms. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the indigent defender board. For these reasons, the indigent defender board was determined to be a component unit of the Rapides Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the board and do not present information on the police jury, the general governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

B. REPORTING ENTITY (contd.)

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Rapides Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. *The ability of the police jury to impose its will on that organization and / or*
 - b. *The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.*
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

C. Fund Accounting

The Board uses the 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. A fund is a separate accounting entity with a self-balancing set of accounts.

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

C. Fund Accounting (contd.)

Governmental Funds

Governmental funds account for all or most of the Board's activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the Board. The following are the Board's governmental funds:

General Fund

The General Fund, as provided by state law, is the principal fund of the Board and accounts for the operations of the Board's office. The various fees and charges due to the Board's office are accounted for in this fund. General operating expenditures are paid from this fund.

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

D. Measurement Focus/Basis of Accounting

Fund Financial Statements(FFS)

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. The statement of revenues, expenditures, and changes in fund balance reports on the sources and uses of current financial resources. The modified accrual basis of accounting is used by the fund financial statements (FFS). Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Court assessments and other grants, are recorded in the year in which they are earned.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when received.

Expenditures

Purchases of various operating supplies are recorded as expenditures in the accounting period they are purchased. Compensated absences are recognized as expenditures when leave is actually taken or the employees (or heirs) are paid for accrued leave upon retirement or death.

Salaries are recorded as expenditures when earned.

Principal and interest on general long-term debt are recognized when due.

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

D. Measurement Focus/Basis of Accounting (contd.)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid, sales of assets and capitalized leases are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

Government – Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Ninth Judicial District Indigent Defender Board as a whole. These statements include all the financial activities of the Ninth Judicial District Indigent Defender Board. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

E. Budgetary Practice

The proposed budgets for the 2003 and 2002 were made available for public inspection at the Board's office each year. The Board follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Formal budgetary integration is employed as a management control device for the Board's General fund. The budget is adopted on a modified accrual basis of accounting.

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

E. Budgetary Practice (contd.)

2. The Board approves all budget line items.
3. Unused appropriations for all annual budgetary funds lapse at the end of the year.
4. The budget amounts shown in the financial statement are final authorized amounts as revised during the year.

F. Cash and Cash Equivalents

In the governmental fund and agency funds, cash and cash equivalents include amounts in all demand deposits, interest bearing demand deposits and time deposits with original maturities of three months or less from the date of acquisition.

G. Investments

If the cash deposits have original maturities greater than 90 days, they are classified as investments. Investments are stated at cost or amortized cost, except for investments in the Deferred Compensation Agency Fund which are reported at market value.

H. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The board maintains a threshold level of \$50 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land,, are depreciated using the straight-line method over th following useful lives:

| <u>Description</u> | <u>Estimated Lives</u> |
|-----------------------|----------------------------|
| Furniture & Equipment | 2-12 years |

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

I. Compensated Absences

The Board has the following policy related to annual leave: After an employee has been employed for 6 months, they may take off 5 days. Annual leave shall be credited to permanent full time employees at the following rates:

1. 1-7 years of service is credited 10 days per year.
2. 8-14 years of service is credited 15 days per year per year.
3. 15 or more years of service is credited 20 days per year.

Unused leave earned by an employee shall be carried forward to succeeding calendar years.

The board's recognition and measurement criteria for compensated absences follows: GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if *both* of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

I. Compensated Absences (contd.)

- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

The entire compensated absence liability is reported on the Government-Wide Financial Statements. The current portion of the liability for compensated absences should be reported in the fund financial statements. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The non-current portion of the liability is not reported in the fund financial statements.

J. Restricted Net Assets

For government-wide Statement of Net Assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

K. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH

At December 31, 2003, the Board has cash and cash equivalents (book balances) totaling \$293,722, as follows:

| | |
|----------------------------------|-------------------|
| Demand Deposits Including | |
| Interest bearing demand deposits | <u>293,722</u> |
| Total | <u>\$ 293,722</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by the 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2003, the board has \$309,740 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$209,740 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

2. CASH (contd.)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand. (This disclosure should acknowledge any violations of state law relating to adequate pledged securities.)

3. ACCOUNTS RECEIVABLES

The receivables of \$34,350 at December 31, 2003, are as follows:

| <u>Class of Receivable</u> | <u>General Fund</u> |
|----------------------------|-------------------------|
| Court Fees | \$ 29,778 |
| Other Fees | <u>4,572</u> |
| Total | <u>\$ 34,350</u> |

4. BAD DEBTS

Uncollectible amounts due for customer receivables are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

5. CAPITAL ASSETS

A summary of property and equipment and accumulated depreciation at December 31, 2003 follows:

| | <u>Property and Equipment</u> | | | <u>Balance 12/31/03</u> |
|-----------------------|-------------------------------|------------------|------------------|-----------------------------|
| | <u>Balance 12/31/01</u> | <u>Additions</u> | <u>Deletions</u> | |
| Furniture & equipment | \$11,799 | \$5,154 | | \$16,953 |
| Total | <u>\$11,799</u> | <u>\$5,154</u> | <u> </u> | <u>\$16,953</u> |

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

5. CAPITAL ASSETS (cont'd.)

| | Accumulated Depreciation | | | |
|-----------------------|---------------------------------|------------------|---------------------|----------|
| | Balance <u>12/31/01</u> | <u>Additions</u> | <u>Depreciation</u> | |
| Furniture & equipment | \$7,994 | \$2,401 | | \$10,395 |
| Total | \$7,994 | \$2,401 | | \$10,395 |

6. PENSION PLAN

During 1997, all employees of the Ninth Judicial District Indigent Defender Board became members of the Parochial Employees' Retirement System of Louisiana, plan (A). This retirement system is a multiple employer statewide retirement system which is administered by a separate board of trustees. The contributions of participating agencies are pooled within the system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

All permanent employess working as 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 60 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 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 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 or amended by state statue. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

6. PENSION PLAN (cont'd.)

Funding Policy. (Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the board is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll). Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the board are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The board's contributions to the System under Plan A for the years ending December 31, 2003, 2002, and 2001, were \$10,852, \$5,742, and \$3,984, respectively, equal to the required contributions for each year.

7. OPERATING LEASES

The Ninth Judicial District Indigent Defender Board has lease commitments for a copier as of December 31, 2003. The Board also leases office space. Both leases are renewed yearly. The cost for the leases are as follows:

| YEAR ENDING Dec. 31, | <u>COPIERS</u> | <u>OFFICE SPACE</u> | <u>TOTAL</u> |
|-----------------------------|-----------------------|--------------------------------|---------------------|
| 2002 | 3,226 | 7,800 | 11,026 |
| 2003 | <u>3,226</u> | <u>7,800</u> | <u>11,026</u> |
| TOTAL | <u>\$ 6,452</u> | <u>\$15,600</u> | <u>\$ 22,052</u> |

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE TWO YEARS ENDED DECEMBER 31, 2003
(CONTINUED)**

8. RISK MANAGEMENT

The office of the Indigent Defender Board is exposed to various risks of loss related to torts, theft, or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Indigent Defender Board carries commercial insurance for workmen's compensation and commercial general liability. They also carry malpractice insurance on the attorneys.

The office of the Indigent Defender Board is occasionally a party to legal proceedings involving suits filed against the Board for various reasons. Some of these suits claim damages that are material in amount. Management does not believe that the Board is exposed to any material losses not covered by insurance. No provisions for losses are included in the financial statements.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Alexandria, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GOVERNMENTAL FUND**

For the Year Ended December 31, 2003

| | <u>BUDGETED AMOUNTS</u> | | | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|----------------------------------|-------------------------|----------------|----------------|---|
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL</u> | |
| REVENUES | | | | |
| Intergovernmental: | | | | |
| State grants | \$ 121,000 | \$ 121,000 | \$ 120,095 | \$ (905) |
| JDTP grant | 6,000 | 6,000 | 5,500 | (500) |
| Court assessments | 619,960 | 504,200 | 494,904 | (9,296) |
| Bond Commission fees | 43,500 | 35,000 | 34,526 | (474) |
| Bond Forfeiture fees | -0- | 3,000 | 3,990 | 990 |
| Indigent fees | 23,000 | 35,000 | 42,327 | 7,327 |
| Miscellaneous | -0- | -0- | 1,237 | 1,237 |
| Interest | <u>7,500</u> | <u>4,500</u> | <u>4,054</u> | <u>(446)</u> |
| Total Revenues | <u>820,960</u> | <u>708,700</u> | <u>706,633</u> | <u>(2,067)</u> |
| EXPENDITURES | | | | |
| CURRENT: | | | | |
| Salaries - attorneys | 74,360 | 74,360 | 74,360 | -0- |
| Staff Salaries and Benefits | 80,100 | 87,300 | 83,056 | 4,244 |
| Attorney fees | 455,000 | 443,000 | 448,900 | (5,900) |
| Contract Services | 5,000 | 9,000 | 9,070 | (70) |
| Professional Fees and Case Costs | 25,000 | 10,000 | 2,284 | 7,716 |
| Rent | 8,000 | 8,000 | 7,800 | 200 |
| Office Supplies | 8,000 | 13,000 | 14,407 | (1,407) |
| Insurance | 16,000 | 16,000 | 13,975 | 2,025 |
| Accounting and Auditing | 17,000 | 9,000 | 7,700 | 1,300 |
| Telephone | 3,500 | 3,500 | 4,160 | (660) |
| Utilities | 3,000 | 3,000 | 2,160 | 840 |
| Travel and seminars | 7,500 | 5,000 | 4,973 | 27 |
| Dues | 2,500 | 3,000 | -0- | 3,000 |
| Expert Witness fees | 75,000 | 7,000 | 16,418 | (9,418) |
| Lace Disbursements | <u>21,000</u> | <u>24,000</u> | <u>23,986</u> | <u>14</u> |
| Total Current Expenditures | <u>800,960</u> | <u>715,160</u> | <u>713,249</u> | <u>1,911</u> |
| CAPITAL OUTLAY | <u>20,000</u> | <u>4,500</u> | <u>4,573</u> | <u>(73)</u> |
| Total Expenditures | <u>820,960</u> | <u>719,660</u> | <u>717,822</u> | <u>1,838</u> |

(continued)

The accompanying notes are an integral part of the financial statements.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Alexandria, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - GOVERNMENTAL FUND (contd)**

For the Year Ended December 31, 2003

| | <u>BUDGETED AMOUNTS</u> | | <u>ACTUAL</u> | VARIANCE |
|---|-------------------------|-------------------|-------------------|----------------------------|
| | <u>ORIGINAL</u> | <u>FINAL</u> | | FAVORABLE (UNFAVORABLE) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | -0- | (10,960) | (11,189) | (229) |
| OTHER FINANCING SOURCES | <u>-0-</u> | <u>- 0-</u> | <u>-0-</u> | <u>-0-</u> |
| Total Other Financing Sources | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES | -0- | (10,960) | (11,189) | (229) |
| FUND BALANCE, BEGINNING, | <u>337,579</u> | <u>337,579</u> | <u>337,579</u> | <u>-0-</u> |
| FUND BALANCE, ENDING | <u>\$ 337,579</u> | <u>\$ 326,619</u> | <u>\$ 326,390</u> | <u>\$ (229)</u> |

The accompanying notes are integral part of this financial statement.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GOVERNMENTAL FUND**

For the Year Ended December 31, 2002

| | <u>BUDGETED AMOUNTS</u> | | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|----------------------------------|-------------------------|----------------|----------------|---|
| | <u>ORIGINAL</u> | <u>FINAL</u> | | |
| REVENUES | | | | |
| Intergovernmental: | | | | |
| State grants | \$ 60,000 | \$ 60,000 | \$ 70,430 | \$ 10,430 |
| JDTP grant | -0- | -0- | 6,000 | 6,000 |
| Court assessments | 515,000 | 529,500 | 588,291 | 58,791 |
| Bond Commission fees | 40,000 | 40,000 | 42,163 | 2,163 |
| Bond Forfeiture fees | -0- | -0- | 2,194 | 2,194 |
| Indigent fees | 30,000 | 30,000 | 27,333 | (2,667) |
| Miscellaneous | -0- | -0- | 574 | 574 |
| Interest | 6,000 | 6,000 | 4,947 | (1,053) |
| Total Revenues | <u>651,000</u> | <u>665,500</u> | <u>741,932</u> | <u>76,432</u> |
| EXPENDITURES | | | | |
| CURRENT: | | | | |
| Salaries - attorneys | 65,500 | 69,000 | 70,109 | (1,109) |
| Staff Salaries and Benefits | 73,500 | 73,500 | 74,502 | (1,002) |
| Attorney fees | 371,200 | 394,500 | 396,512 | (2,012) |
| Contract Services | 5,000 | 5,000 | 1,435 | 3,565 |
| Professional Fees and Case Costs | 15,000 | 15,000 | 2,730 | 12,270 |
| Rent | 8,000 | 8,000 | 7,800 | 200 |
| Office Supplies | 7,500 | 7,500 | 8,848 | (1,348) |
| Insurance | 16,000 | 16,000 | 13,965 | 2,035 |
| Accounting and Auditing | 16,000 | 16,000 | 14,500 | 1,500 |
| Telephone | 3,500 | 3,500 | 3,331 | 169 |
| Utilities | 2,500 | 2,500 | 2,080 | 420 |
| Travel and seminars | 5,000 | 5,000 | 1,829 | 3,171 |
| Dues | 500 | 500 | -0- | 500 |
| Expert Witness fees | 32,500 | 32,500 | -0- | 32,500 |
| Lace Disbursements | 15,000 | 15,000 | 24,338 | (9,338) |
| Total Current Expenditures | <u>636,700</u> | <u>663,500</u> | <u>621,979</u> | <u>41,521</u> |
| CAPITAL OUTLAY | <u>2,000</u> | <u>2,000</u> | <u>581</u> | <u>1,419</u> |
| Total Expenditures | <u>638,700</u> | <u>665,500</u> | <u>622,560</u> | <u>42,940</u> |

(continued)

The accompanying notes are an integral part of the financial statements.

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Alexandria, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - GOVERNMENTAL FUND (contd)**

For the Year Ended December 31, 2002

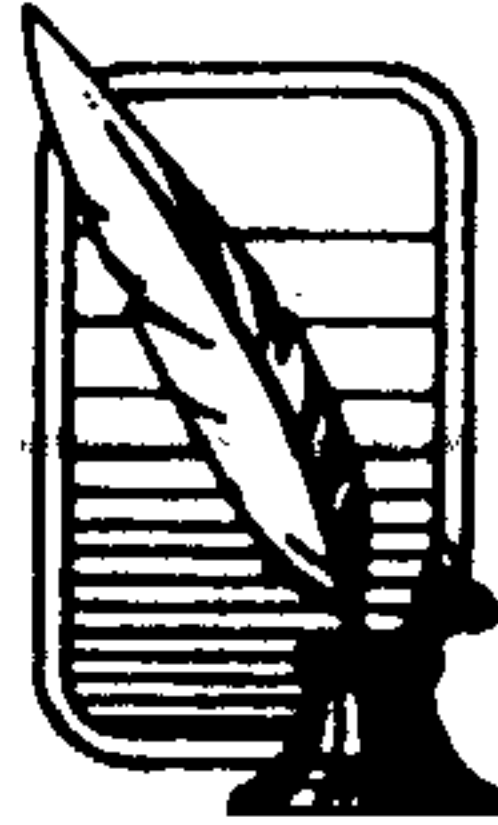
| | BUDGETED AMOUNTS | | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|------------------|------------|------------|--|
| | ORIGINAL | FINAL | | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 12,300 | -0- | 119,372 | 119,372 |
| OTHER FINANCING SOURCES | -0- | -0- | -0- | -0- |
| Total Other Financing Sources | -0- | -0- | -0- | -0- |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES | 12,300 | -0- | 119,372 | 119,372 |
| FUND BALANCE, BEGINNING, | 218,207 | 218,207 | 218,207 | -0- |
| FUND BALANCE, ENDING | \$ 230,507 | \$ 218,207 | \$ 337,579 | \$ 119,372 |

The accompanying notes are integral part of this financial statement.

**NINTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
ALEXANDRIA, LOUISIANA**

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain the report 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 paragraph on internal control structure is based solely on the audit of the general purpose financial statements and includes where appropriate, any reportable conditions and/or material weaknesses. The paragraph on compliance with laws and regulations is, likewise, based solely on the audit of the general purpose financial statements and presents, where applicable, compliance matters that would be material to the general purpose financial statements. The Board total revenues for the year in governmental activities were \$3,388,626 (\$3,347,974 in charges for services and \$40,652 in general revenues). The total cost of all judicial programs and services was \$2,475,555 with no new programs added this year.



MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Ninth Judicial District
Indigent Defender Board
Alexandria, Louisiana

We have audited the basic financial statements of Ninth Judicial District Indigent Defender Board as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated June 18, 2004. We conducted our audit in accordance with United States generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Ninth Judicial District Indigent Defender Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no material 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 Ninth Judicial District Indigent Defender Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. 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 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 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 over financial reporting and its operations that we consider to be material weaknesses.

This report is intended solely for the information and use of the Ninth Judicial District Indigent Defender Board's management and others of the organization and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Dauzat Beall & Debevec, CPAs

Dauzat, Beall & Debevec, CPA's, APC
Alexandria, Louisiana
June 18, 2004

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

Alexandria, Louisiana

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Two Years Ended December 31, 2003**

We have audited the financial statements of the Ninth Judicial District Indigent Defender Board as of December 31, 2003 and have issued our report thereon dated June 18, 2004. We conducted our audit in accordance with United States generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of and for the two years ended December 31, 2003 resulted in an unqualified opinion.

Section 1-Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Non Compliance Material to Financial Statements Yes No

Section II-Financial Statement Findings

None

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Alexandria, LOUISIANA

Summary Schedule of Prior Audit Findings for the Two Years Ended December 31, 2001

| <u>Ref. No.*</u> | <u>Description of Finding</u> | <u>Action Taken**</u> |
|------------------|---|-----------------------|
| 01-01 | EMPLOYEES NOT ENROLLED IN STATE RETIREMENT SYSTEM. | RESOLVED |

**NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
ALEXANDRIA, LA.**

**CORRECTIVE ACTION PLAN
FOR THE TWO YEARS ENDED DECEMBER 31, 2003**

Auditor Ref. Number

NONE

Name of Contact Person: Mr. Ken Rodenbeck, Chief Public Defender
Public Defender's Office
909 Sixth ST.
Alexandria, Louisiana 71301

Date: June 18, 2004