

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

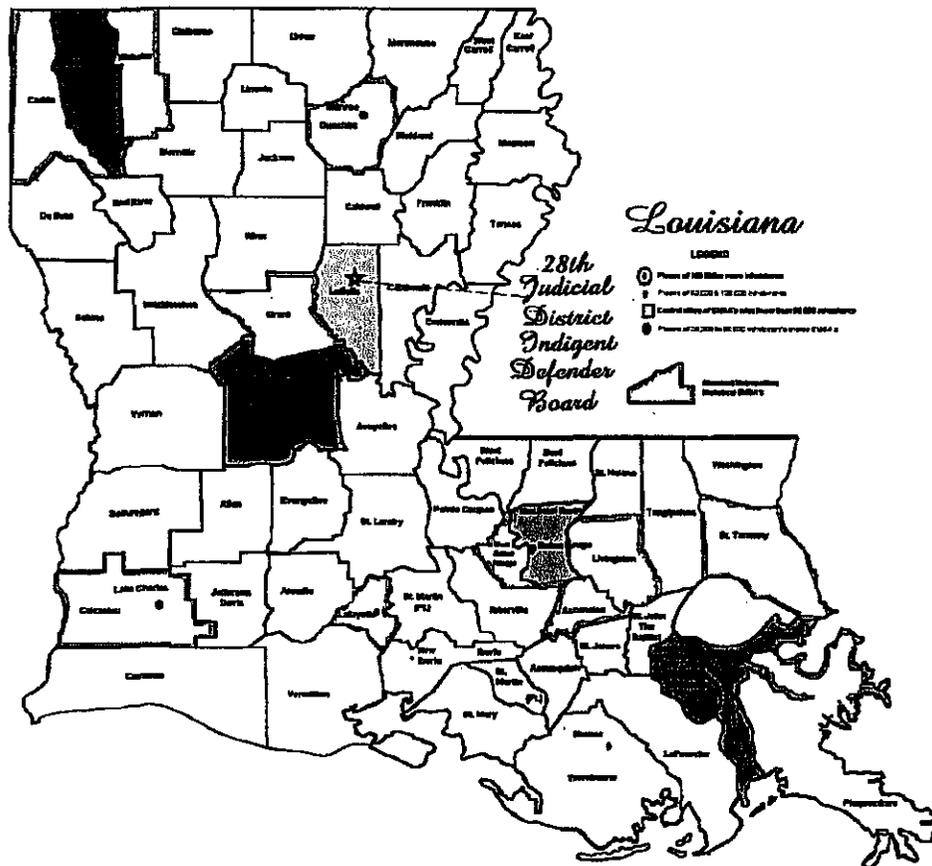
LaSalle Parish, Louisiana

**Financial Statements
June 30, 2005**

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 12-7-05

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LASALLE PARISH**



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 indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the Parish of LaSalle, Louisiana.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

For the Year Ended June 30, 2005

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ACCOUNTANT'S COMPILATION REPORT

Twenty-Eighth Judicial District
Indigent Defender Board
PO Box 1356
Jena, Louisiana

I have compiled the accompanying financial statements of the governmental activities of the Twenty-Eighth Judicial District Indigent Defender Board as of and for the year ended June 30, 2005 in accordance with standards established 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 the Twenty-Eighth Judicial District Indigent Defender Board. 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.

The District has not presented the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to supplement, although not part of the basic financial statements.

John R. Vercher

November 16, 2005
Jena, Louisiana

Basic Financial Statements

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana
Governmental Fund Type – General Fund
Statement of Net Assets
June 30, 2005**

ASSETS		
Cash	\$	62,653
Certificate of Deposit		60,000
Intergovernmental Receivables		1,173
TOTAL ASSETS		<u>123,826</u>
TOTAL NET ASSETS	\$	<u>123,826</u>

See accountant's report
The accompanying notes are an integral part of this statement.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana
Governmental Fund Type – General Fund
Statement of Governmental Fund Revenues,
Expenditures and Changes in Fund Balances/Net Assets
For the Year Ended June 30, 2005**

EXPENDITURES/EXPENSES	
Judiciary:	
Public Defender Fees & Expenses	\$ 47,468
Operating Services	<u>1,105</u>
TOTAL EXPENDITURES/EXPENSES	<u>48,573</u>
 PROGRAM REVENUES	
Court Cost On Fines	<u>52,907</u>
NET PROGRAM REVENUES (EXPENSES)	<u>4,334</u>
 GENERAL REVENUES	
State Grants	16,485
Miscellaneous	<u>20</u>
TOTAL GENERAL REVENUES	<u>16,505</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 20,839
 FUND BALANCE/NET ASSETS:	
BEGINNING OF THE YEAR	<u>102,987</u>
END OF YEAR	<u>\$ 123,826</u>

See accountant's report
The accompanying notes are an integral part of this statement.

**Notes to the Basic
Financial Statements**

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

Notes to the Basic Financial Statements

INTRODUCTION

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 indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the Parish of LaSalle, Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Twenty-Eighth Judicial Indigent Defender Board have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. 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.

1. The purpose of the board is to oversee operations of the district.
2. The board members are appointed by the judge with recommendations from the Twenty-Eighth Judicial District Bar Association and receive no compensation.
3. There are no employees. However, there are public defender fees paid.

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 LaSalle Parish Police Jury for office space and courtrooms. In addition, the police jury's general purpose financial 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 LaSalle Parish Police Jury, the financial reporting entity.

C. FUND ACCOUNTING

The Indigent Defender Board uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain board functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

**Notes to the Basic Financial Statements
Continued**

Governmental Funds

Governmental funds account for all or most of the Indigent Defender Board's general 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 which may be used to finance future period programs or operations of the board. The following are the board's governmental funds:

General Fund - the primary operating fund of the Indigent Defender Board and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to board policy.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund 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 balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

The amounts reflected in the General Fund use the modified accrual basis of accounting. 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 the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Indigent Defender Board considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Their revenues are recognized when they become measurable and available as net current assets. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

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.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

**Notes to the Basic Financial Statements
Continued**

Expenditures

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

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from board users as a fee for services; program revenues reduce the cost of the function to be financed from the board's general revenues.

E. BUDGETS

The Indigent Defender Board uses the following budget practices:

- 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.

F. CASH & CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the Indigent Defender Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at fair value.

GASB Statement No. 31 requires the Indigent Defender Board to report investments at fair value in the balance sheet, except as follows:

1. Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure, provided that the fair value of those contracts is not significantly affected by the impairment of the credit standing of the issuer or other factors.
2. The Indigent Defender Board may report at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations. Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

**Notes to the Basic Financial Statements
Continued**

H. ESTIMATES

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

2. CASH & INVESTMENTS (CERTIFICATE OF DEPOSIT IN EXCESS OF 90 DAYS)

Deposits

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year end. The categories are described as follows:

- *Category 1* – Insured or collateralized with securities held by the District or by its agent in the District's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department agent in the District's name.
- *Category 3* – Uncollateralized.

	Bank Balance 06/30/2005
Southern Heritage Bank	\$ 124,844
<i>Secured as Follows:</i>	
FDIC (<i>Category - 1</i>)	124,844
Securities (<i>Category - 2</i>)	101,139
Total	\$ 225,983

3. RECEIVABLES

The receivables of \$1,173 at June 30, 2005 are as follows:

Class of Receivable	General Fund
Court Cost	\$ 1,173

Allowance for bad debts, if any, is considered immaterial and is not presented.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana**

**Notes to the Basic Financial Statements
Continued**

4. CURRENT AND CONTINGENT LIABILITIES

The Board follows the practice of accepting invoices for services rendered by lawyers serving 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 defenders currently or from prior periods and these amounts are considered material.

**Other Supplemental Statements
and Schedules**

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
LaSalle Parish, Louisiana
Governmental Fund Type – General Fund
Statement of Governmental Fund Revenues,
Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2005**

	Budget Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Favorable (Unfavorable)
	Original	Final		
REVENUES				
Court Cost	\$ 37,500	\$ 37,500	\$ 52,907	\$ 15,407
Grants	14,000	14,000	16,485	2,485
Other	-0-	-0-	20	20
TOTAL REVENUES	<u>51,500</u>	<u>51,500</u>	<u>69,412</u>	<u>17,912</u>
EXPENDITURES				
Public Defender Costs	50,000	50,000	47,468	2,532
Operating Costs	6,250	6,250	1,105	5,145
TOTAL EXPENDITURES	<u>\$ 56,250</u>	<u>\$ 56,250</u>	<u>48,573</u>	<u>\$ 7,677</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			20,839	
FUND BALANCE - BEGINNING			<u>102,987</u>	
FUND BALANCE - ENDING			<u>\$ 123,826</u>	

See accountant's report
The accompanying notes are an integral part of this statement.

JOHN R. VERCHER PC
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MANAGEMENT LETTER COMMENTS

Twenty-Eighth Judicial District
Indigent Defender Board
PO Box 1356
Jena, Louisiana 71342

During the course of my compilation, I observed conditions and circumstances that may be improved. Below are findings noted for improvement, my recommendation for improvement and the District's response.

There are no current year comments.