

**THIRTY-NINTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
Red River Parish, Louisiana**

**Financial Statements**  
For the year ended June 30, 2013

**THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND**

**Red River Parish, Louisiana**

Financial Statements

June 30, 2013

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## **Independent Accountant's Compilation Report**

Brian McRae, Chief Public Defender  
Thirty-ninth Judicial District Indigent Defender Fund  
Red River Parish  
Coushatta, Louisiana

I have compiled the accompanying financial statements of the governmental activities and each major fund of the Thirty-ninth Judicial District Indigent Defender Fund as of and for the year ended June 30, 2013, which collectively comprise the Fund's basic financial statements as listed in the table of contents. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Thirty-ninth Judicial District Indigent Defender Fund is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Thirty-ninth Judicial District Indigent Defender Fund in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The budgetary comparison information, on page 15, is presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and accordingly, I do not express an opinion or provide any assurance on such supplementary information.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial statements in an appropriate operational, economic, or historical context.

Certified Public Accountant  
Mansfield, Louisiana  
December 6, 2013

## Basic Financial Statements

**THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND**  
**Red River Parish, Louisiana**

**GOVERNMENTAL FUND BALANCE SHEET/ STATEMENT OF NET POSITION**  
 June 30, 2013

	Governmental Fund Statements		Government-Wide Statements
<b>ASSETS</b>	<b>General Fund Balance Sheet</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
Current Assets			
Cash and cash equivalents	\$ 21,437	\$ -	\$ 21,437
Total Assets	\$ 21,437	-	21,437
<b>LIABILITIES</b>			
Current Liabilities			
Payroll tax liabilities	\$ 1,043	-	1,043
Total Liabilities	1,043	-	1,043
<b>FUND BALANCE/ NET POSITION</b>			
Fund Balance			
Unassigned	20,394	(20,394)	-
Total Fund Balance	20,394		
Total Liabilities and Fund Balance	\$ 21,437		
Net Position			-
Unrestricted		\$ 20,394	20,394
Total Net Position			\$ 20,394

**THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND**  
**Red River Parish, Louisiana**

**GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/  
STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2013

	Governmental Fund Statement		Government-Wide Statements
	Statement of Revenues, Expenditures, and Changes in Fund Balance General Fund	Adjustments	Statement of Activities
<b>EXPENDITURES/PROGRAM EXPENSES</b>			
Judiciary:			
Personnel Services & Benefits	\$ 38,404		\$ 38,404
Operating Costs	92,244		92,244
Total Expenditures/Judiciary Program Expenses	130,648	-	130,648
<b>PROGRAM REVENUES</b>			
Operating grants and contributions			
State government appropriations-general	26,520		26,520
Charges for services			
Local Government fines, fees, & court costs	44,404		44,404
Total Program Revenues	70,924	-	70,924
<b>GENERAL REVENUES</b>			
Investment earnings	123		123
Total General Revenues	123	-	123
Total Program and General Revenues	71,047	-	71,047
<b>Excess of Revenues over Expenditures</b>	(59,601)		
<b>Change in Net Position</b>			(59,601)
<b>Fund Balance/ Net Position:</b>			
Beginning of year	79,995		79,995
End of year	\$ 20,394	\$ -	\$ 20,394

## Notes to the Financial Statements

# THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

## Red River Parish, Louisiana

### NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2013

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## INTRODUCTION

The Thirty-ninth Judicial District Indigent Defender Fund (ID Fund) was established in compliance with Louisiana Revised Statutes 15:168 on August 15, 2007. The purpose of the Fund is to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The district fund is regulated by the Louisiana Public Defender Board established by Louisiana Revised Statute 15:141-184 to provide effective legal representation to criminal defendants who are unable to afford an attorney, consistent with the right to counsel in our criminal courts, mindful of the need for law and order and an appreciation of victim's rights. The Fund is administered by the district public defender who is contracted with the Louisiana Public Defender Board to provide for the delivery and management of public defenders services within the judicial district. The judicial district encompasses the Parish of Red River, Louisiana.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In June 2011, the GASB issued Statement 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions - an amendment of GASB Statement No. 53*. GASB 64 provides clarification on whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement is effective for periods beginning after June 15, 2011. The adoption of GASB 64 does not have any impact on the Fund's current financial statements.

In December 2010, the GASB issued Statement 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB 62 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements; Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure. This statement is effective for periods beginning after December 15, 2011. The adoption of GASB 62 does not have any impact on the Fund's financial statements.

In June 2011, the GASB issued Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASB 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The statement of net position is renamed the statement of net position and includes four components; assets, deferred outflows of resources, liabilities and deferred inflows of resources. This statement is effective for periods beginning after December 15, 2011. The adoption of GASB 63 does not have any impact on the Fund's financial statements, other than to change the name of the Statement of Net Assets.

In November 2010, the GASB issued Statement 60, *Accounting and Financial Reporting for Service Concession Arrangements*. GASB 60 provides financial reporting guidance for service concession arrangements (SCAs). SCAs are defined as an arrangement between a transferor (a government) and an operator (governmental or nongovernmental entity) in which (1) the transferor conveys to an operator the right and related obligation to provide services through the use of infrastructure or another public asset (a "facility") in exchange for significant consideration and (2) the operator collects and is compensated by fees from third parties. This statement is effective for periods beginning after December 15, 2011. The Fund does not have any SCAs and therefore the adoption of GASB 60 does not have any impact on the Fund's financial statements.

# THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

## Red River Parish, Louisiana

### NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2013

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS (continued)

In March 2012, the GASB issued Statement 65, *Items Previously Reported as Assets and Liabilities*. GASB 65 properly classifies and recognizes certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012 although the Fund elected to early implement statement 65 in calendar year 2012. The adoption of GASB 65 does not have any impact on the Fund's financial statements.

##### A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Thirty-ninth Judicial District Indigent Defender Fund 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.

##### Fund Financial Statements

The column labeled General Fund Balance Sheet (Statement A) and the column labeled General Fund (Statement B) represent the financial transactions of the Thirty-ninth Judicial District Indigent Defender Fund that are recorded in individual funds in the fund financial statements. The ID Fund uses funds to maintain the financial records during the year. 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 fiscal and accounting entity with a self-balancing set of accounts. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the governmental funds according to the purpose 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 ID Fund. The following is the ID Fund's only governmental fund:

General-Fund - the General Fund is the primary operating fund of the Thirty-ninth Judicial District Indigent Defender Fund and accounts for all financial resources. The various statutory fees and charges due to the Fund are accounted for in this fund. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Fund's policy.

##### Government-Wide Financial Statements

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Thirty-ninth Judicial District Indigent Defender Fund as a whole. These statements include all the financial activities of the ID Fund. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

# THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

## Red River Parish, Louisiana

### NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2013

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### A. BASIS OF PRESENTATION (continued)

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the ID fund's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods and services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including interest revenue, are presented as general revenues.

##### *Adjustments to Reconcile Fund Financial Statements to Governmental-Wide Statements*

Total Net Position reported for Governmental Activities in the Statement of Net Position (Statement A) is equal to the Governmental Fund Balance for the Thirty-ninth Judicial District Indigent Defender Fund. The Total Net Change in Net Position for Government Activities in the Statement of Activities (Statement B) is also the same for the Governmental Change in fund Balance.

##### B. REPORTING ENTITY

For financial reporting purposes, in conformity with Governmental Accounting Standards Board (GASB) Statement No. 14, the Thirty-ninth Judicial District Indigent Defender Fund is a part of the operations of the district court system. However, the state statutes that create the indigent defender funds also gives the funds control over their operations including the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of monies. The Thirty-ninth Judicial District Indigent Defender Fund is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the Fund reports as an independent reporting entity and the financial statements include only the transactions of the Thirty-ninth Judicial District Indigent Defender Fund.

##### C. MEASUREMENT FOCUS / BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

##### Accrual Basis—Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities have been prepared using 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 nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

##### Modified Accrual Basis--Fund Financial Statements

The amounts reflected in the General Fund of Statements A and B 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 (i.e., revenues and other financing sources) and uses (i.e., expenditures and

# THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

## Red River Parish, Louisiana

### NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2013

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### C. MEASUREMENT FOCUS / BASIS OF ACCOUNTING (continued)

other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the ID Fund's operations.

The amounts reflected in the General Fund of Statements A and B 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 Thirty-ninth Judicial District Indigent Defender Fund 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 long-term debt which is recognized when due, 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

Fines, forfeitures, fees and court costs imposed by the district and city courts are recorded in the year that they are collected by the sheriff and city court within the judicial district.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when received by the Fund.

Based on the above criteria, fines, forfeitures, fees and court costs are treated as susceptible to accrual.

##### Expenditures

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

##### D. CASH AND CASH EQUIVALENTS

Cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and time deposits and other investments with original maturities of 90 days or less when purchased. Under state law, the Fund may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and any other state of the United States, or under the laws of the United States.

##### E. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). The Thirty-ninth Judicial District Indigent Defender Fund has no capital assets.

##### F. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

# THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

## Red River Parish, Louisiana

### NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2013

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### H. EQUITY CLASSIFICATIONS

In the government-wide financial statements, equity is classified as net position and is displayed in three components:

###### Net investment in capital assets

Net investment in capital assets consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets. At year end the Fund did not have any net investment in capital assets.

###### Restricted Net Position

Restricted Net Position consists of net position with constraints placed on the use by (1) external groups, such as creditors, grantors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

###### Unrestricted Net Position

Unrestricted Net Position consists of all other assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not meet the definition of "restricted" or "net investment in capital assets."

As of these financial statements, the Indigent Defender has adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements.

- *Nonspendable*. Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.
- *Restricted*. Amounts that can be spent only for specific purposes because of the state or federal laws, or externally imposed conditions.
- *Committed*. Amounts that can be used only for specific purposes determined by a formal action by the Chief Defender.
- *Assigned*. Amounts that are designated by the Chief Defender for a specific purpose but are not spendable until the budget is approved by the State.
- *Unassigned*. All amounts not included in other spendable classifications.

The Indigent Defender Fund has only unassigned fund balance.

#### 2. CASH AND CASH EQUIVALENTS

At June 30, 2013, the Thirty-ninth Judicial District Indigent Defender Fund has cash and cash equivalents (book balances) totaling \$79,995 in demand deposits.

These deposits, \$80,396 (bank balances), are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) 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 on deposit with the fiscal agent. These deposits are secured by federal deposit insurance

# THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

## Red River Parish, Louisiana

### NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2013

### 3. COMMITMENT AND CONTINGENCIES

The Thirty-ninth Judicial District Indigent Defender Fund is not currently named as defendant in any current or pending litigation.

The ID Fund participates in certain state-assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement that may arise as the result of these audits is not believed to be material.

### 4. RELATED PARTY TRANSACTIONS

FASB 57 requires the disclosure of the description of the relationship, the transactions, the dollar amount of the transactions, and any amounts due to or from that result from related party transactions. There were no related party transactions.

### 5. GOVERNMENTAL FUND REVENUES AND EXPENDITURES

Revenues:	
State Government	
<i>Appropriations - General</i>	\$ 26,520
<i>Appropriations - Special</i>	-
Revenue Sharing	-
Grants	-
On-behalf Payments	-
Other	-
Total	<u>          </u> \$ 26,520
Local Government	
<i>Appropriations - General</i>	\$ -
<i>Appropriations - Special</i>	-
Grants	-
Statutory Fines, Forfeitures, Fees	
Court Costs, & Other	42,745
Criminal Court Fund	-
On-behalf Payments	-
Other	-
Total	<u>          </u> \$ 42,745
Federal Government	
Grants - Direct	\$ -
Grants - Indirect (passed through state)	-
Total	<u>          </u> \$ -
Other Grants & Contributions	
Non-profit Organizations	\$ -
Private Organizations	-
Corporate	-
Other	-
Total	<u>          </u> \$ -
Charges for Services	1,659
Investment Earnings	123
Miscellaneous	-
Total Revenues	<u>          </u> <u>          </u> \$ 71,047

**THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND**

**Red River Parish, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

As of and for the Year Ended June 30, 2013

**5. GOVERNMENTAL FUND REVENUES AND EXPENDITURES (continued)**

Expenditures:		
Personnel Services & Benefits -	\$	-
Salaries		35,400
On-behalf Payments - Salaries		-
Retirement Contributions		-
On-behalf Payments - Retirement		-
Insurance		-
On-behalf Payments - Insurance		-
Payroll Taxes		3,004
Other		-
Total		<u>38,404</u>
Professional Development -		
Dues, Licenses, & Registrations	\$	-
Travel		-
Other		-
Total		<u>-</u>
Operating Costs -		
Library & Research	\$	-
Contract Services - Attorney/Legal		85,803
Contract Services - Other		1,249
Lease - Office		-
Lease - Autos & Other		-
Travel - Transportation		566
Travel - Other		-
Insurance		3,005
Supplies		49
Repairs & Maintenance		-
Utilities & Telephone		-
Other		1,572
Total		<u>92,244</u>
Debt Service		-
Capital Outlay		-
Total Expenditures	\$	<u>130,648</u>

**6. SUBSEQUENT EVENTS**

Management has performed an evaluation of the Fund's activities through December 6, 2013, and has concluded that there are no significant events requiring recognition or disclosure through the date and time these financial statements were available to be issued.

## Required Supplemental Information

**THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND**  
**Red River Parish, Louisiana**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
For the Year Ended June 30, 2013

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
	\$	\$	\$	\$
<b>REVENUES</b>				
State Government				
Appropriations - general	26,519	26,519	26,520	1
Local Government				
Court fees	42,000	42,000	37,646	(4,354)
Bond fees and forfeitures	7,000	7,000	5,099	(1,901)
Application fees	1,200	1,200	1,659	459
Other revenue	-	-	-	-
Investment earnings	100	100	123	23
	<u>76,819</u>	<u>76,819</u>	<u>71,047</u>	<u>(5,772)</u>
<b>Total General Revenues</b>				
<b>EXPENDITURES</b>				
Operating Costs				
Contract services - attorney / legal	2,800	2,800	85,803	(83,003)
Salaries	117,000	117,000	35,400	81,600
Payroll taxes	9,660	9,660	3,004	6,656
Investigators and expert witnesses	2,450	2,450	249	2,201
Professional fees	1,000	1,000	1,000	-
Rent	-	-	-	-
Insurance	3,825	3,825	3,005	820
IT/ Tech support	1,600	1,600	1,572	28
Travel and mileage	-	-	566	(566)
Utilities and telephone	-	-	-	-
Office supplies	-	-	49	(49)
Total Operating Costs	<u>138,335</u>	<u>138,335</u>	<u>130,648</u>	<u>7,688</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(61,516)</u>	<u>(61,516)</u>	<u>(59,601)</u>	
<b>Net Change in Fund Balances</b>	(61,516)	(61,516)	(59,601)	
Fund Balance, Beginning of year	79,995	79,995	79,995	
Fund Balance, End of year	<u>\$ 18,479</u>	<u>\$ 18,479</u>	<u>\$ 20,394</u>	

**THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND**  
**Red River Parish, Louisiana**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
As of and for the Year ended June 30, 2013

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**Budgetary Information**

The District Public Defender directs the preparation of a proposed budget and submits it to the Louisiana Public Defender Board for approval by a specified date. Annually, the Indigent Defender Fund adopts a budget for the General Fund on the modified accrual basis of accounting. Amounts are available for expenditures only to the extent included within the budget. All appropriations lapse at year-end.

The Louisiana Local Government Budget Act Section 1305(E) provides that "the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year." The "total estimated funds available" is the sum of the respective estimated fund balances at the beginning of the year and the anticipated revenues for the current year.

The Louisiana Local Government Budget Act also requires a budget to be amended if actual revenues are failing to meet total budgeted revenues by five percent or more and if actual expenditures are exceeding the total budgeted expenditures by five percent or more. The Thirty-ninth Judicial District Indigent Defender Fund's actual revenues are less than budgeted revenues by 7.51%. Actual expenses are less than budgeted expenditures. The budget was not amended during the year. The fund is not in compliance with the Louisiana Local Budget Act.

**THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND**  
**Red River Parish, Louisiana**

Schedule of Findings and Responses  
For year ended June 30, 2013

2013-01. Budget violation.

**Criteria:** The Louisiana Local Government Budget Act also requires a budget to be amended if actual revenues are failing to meet total budgeted revenues by five percent or more and if actual expenditures are exceeding the total budgeted expenditures by five percent or more.

**Finding:** The Thirty-ninth Judicial District Indigent Defender Fund's actual revenues are less than budgeted expenditures by 7.51%. The budget was not amended during the year. The fund is not in compliance with the Louisiana Local Budget Act.

**Management's Response:** The Fund under budgeted the revenues we expected to receive from the Red River Sheriff's department for court and bond fees. Thus, we missed the budget by seven and a half percent instead of the mandated five percent. We continue to have issues with our budget due to the process in which the State Defender Board requires us to exhaust all fund balances when submitting and amending budgets. We find ourselves budgeting numbers that we do not agree with at their request. This leads us to repeated budget violations that are out of our control.