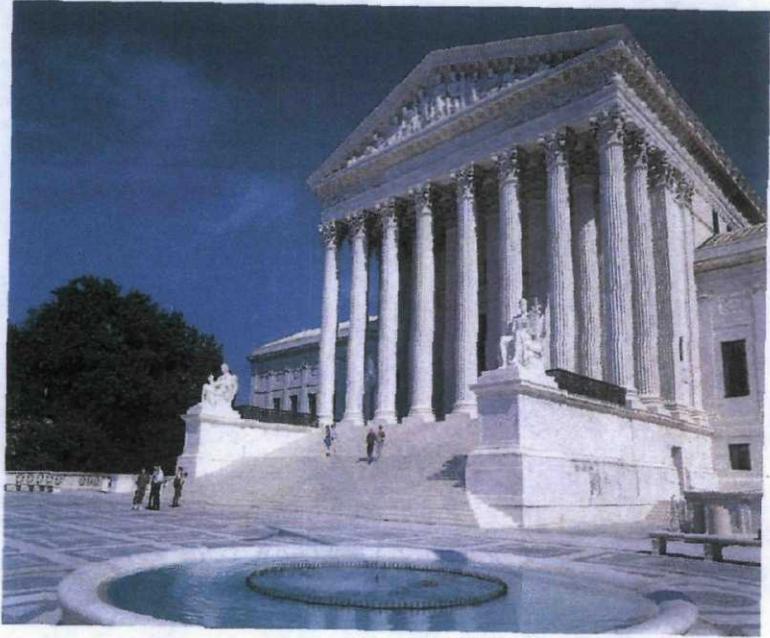


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**THE DISTRICT
PUBLIC DEFENDER
TWENTIETH JUDICIAL
DISTRICT OF LOUISIANA**

**BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE EIGHTEEN MONTHS ENDED
JUNE 30, 2010**

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 4/20/11

**THE DISTRICT PUBLIC DEFENDER
 TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
 BASIC FINANCIAL STATEMENTS
 AS OF AND FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2010**

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Louisiana Society of Certified Public Accountants
American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The District Public Defender
Twentieth Judicial District of Louisiana
P. O. Box 68
Clinton, Louisiana 70722

We have reviewed the accompanying financial statements of the governmental activities of The District Public Defender, Twentieth Judicial District of Louisiana as of and for the eighteen months ended June 30, 2010, which collectively comprise the Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Twentieth Judicial District Public Defender Board's management.

Our review was conducted in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. A review consists principally of inquiries of Board personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated October 18, 2010, on the results of our agreed-upon procedures.

Management's discussion and analysis and the budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Mary Sue Stages, CPA
A Professional Accounting Corporation
October 18, 2010

**REQUIRED SUPPLEMENTAL INFORMATION
(PART 1 OF 2)**

**THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2010**

The purpose of this section is to offer management's discussion and analysis of the District Public Defender, Twentieth Judicial District of Louisiana's (hereafter referred to as the Public Defender) financial performance during the year ended June 30, 2010. It should be read in conjunction with the financial report taken as a whole.

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplemental information contained in this report.

Government-wide Financial Statements. The government-wide financial statements, beginning on page 9, present financial information for all activities of the Public Defender from an economic resources measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Public Defender's overall financial status. They include a statement of net assets and statement of activities.

Statement of Net Assets. This statement presents information on all of the Public Defender's assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Public Defender is improving or not.

Statement of Activities. This statement presents information showing how the Public Defender's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Public Defender's financial reliance on general revenues.

Both government-wide financial statements distinguish functions of the Public Defender that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Public Defender include activities related to public defense.

The government-wide financial statements can be found on pages 8-9 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Public Defender uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Public Defender has only one category of funds: governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the governmental funds only.

**THE DISTRICT PUBLIC DEFENDER
 TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 JUNE 30, 2010**

These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provides reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

The fund financial statements can be found on pages 11-12 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The index of the notes is found on page 14 with the actual notes beginning immediately afterwards.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Public Defender's budgetary comparisons.

FINANCIAL ANALYSIS OF THE PUBLIC DEFENDER

Net assets are an indicator of the Public Defender's financial position from year to year. The following is a summary of net assets:

**SUMMARY OF NET ASSETS
 Governmental Activities**

	18 Mths Ended <u>6/30/10</u>	Yr Ended <u>12/31/08</u>
Assets		
Current and other assets	\$ 207,163.99	\$ 149,817.64
Investments	<u>393,056.84</u>	<u>391,585.00</u>
Total Assets	600,220.83	541,402.64
 Liabilities		
Current liabilities	<u>1,957.59</u>	<u>531.20</u>
 Net Assets		
Unrestricted	<u>598,263.24</u>	<u>540,871.44</u>

**THE DISTRICT PUBLIC DEFENDER
 TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 JUNE 30, 2010**

Net assets increased by \$57,392 during the eighteen months ended June 30, 2010. A summary of these changes is as follows:

**SUMMARY OF CHANGES IN NET ASSETS
 Governmental Activities**

	18 Mths Ended <u>6/30/10</u>	Yr Ended <u>12/31/08</u>
Revenues		
Operating grants and contributions	\$ 62,096.00	\$ 167,977.80
General revenues:		
Fines and forfeitures	221,981.48	105,727.82
Interest earned	14,995.10	12,285.43
Refunds/reimbursements	<u>14,095.00</u>	<u>12,366.00</u>
Total Revenues	313,167.58	298,357.05
 Expenses	 <u>255,775.78</u>	 <u>153,106.16</u>
 Change in Net Assets	 <u>57,391.80</u>	 <u>145,250.89</u>

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The Public Defender has no investment in capital assets.

Long-Term Obligations: The Public Defender has no long-term debt.

BUDGETARY HIGHLIGHTS

The Public Defender received \$184,168 more than it anticipated, and expenditures were \$53,768 less than budgeted amounts. Overall, this resulted in a favorable increase in fund balances of \$130,399. A budget to actual comparison can be found on page 24.

REQUEST FOR INFORMATION

A copy of this report or additional information can be obtained by writing or contacting the Office of the Public Defender, P. O. Box 68, Clinton, Louisiana 70722 or P. O. Box 575, St. Francisville, LA 70775, (225) 683-3620.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
STATEMENT OF NET ASSETS
JUNE 30, 2010**

ASSETS

Cash and cash equivalents	\$ 197,722.16
Investments	393,056.84
Receivables, net	<u>9,441.83</u>
TOTAL ASSETS	<u><u>600,220.83</u></u>

LIABILITIES AND NET ASSETS

Liabilities	
Payroll and related payables	1,957.59
Net Assets	
Unrestricted	<u>598,263.24</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>600,220.83</u></u>

See Accountants' Report

FUND FINANCIAL STATEMENTS

**THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
BALANCE SHEET
JUNE 30, 2010**

ASSETS

Cash and cash equivalents	\$ 197,722.16
Investments	393,056.84
Receivables, net	<u>9,441.83</u>
TOTAL ASSETS	<u><u>600,220.83</u></u>

LIABILITIES AND NET ASSETS

Liabilities	
Payroll and related payables	1,957.59
Fund Balances	
Unrestricted	<u>598,263.24</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>600,220.83</u></u>

See Accountants' Report

**THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
JUNE 30, 2010**

Total Fund Balances - Total Governmental Funds \$ 598,263.24

Amounts reported for governmental activities in the
Statement of Net Assets are different because:

Total Net Assets - Governmental Activities 598,263.24

See Accountants' Report

THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
EIGHTEEN MONTHS ENDED JUNE 30, 2010

	<u>Total Governmental Funds</u>
REVENUES	
Fines and forfeitures	\$ 221,981.48
Grants/contributions	62,096.00
Refunds/reimbursements	14,095.00
Interest earned	14,995.10
Total Revenues	313,167.58
 EXPENDITURES	
General government	1,865.55
Public defense	253,910.23
Total Expenditures	255,775.78
Excess (Deficiency) of Revenues over Expenditures/Change in Fund Balances	57,391.80
Fund Balances, beginning	540,871.44
Fund Balances, ending	598,263.24

See Accountants' Report

**THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
EIGHTEEN MONTHS ENDED JUNE 30, 2010**

Net Change in Fund Balances - Total Governmental Funds \$ 57,391.80

Amounts reported for governmental activities in the
Statement of Activities are different because:

Change in Net Assets - Governmental Activities

57,391.80

See Accountants' Report

NOTES TO FINANCIAL STATEMENTS

**THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010**

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**THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

INTRODUCTION

The Twentieth Judicial District Public Defender Board was established for the Twentieth Judicial District by Louisiana Revised Statute 15:144 – 15:148. On August 15, 2007, the Board was abolished and authority transferred to the District Public Defender by Act No. 307 known as the Public Defender Act.

The main purpose of the Public Defender is to provide legal counsel for public defendants.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting and reporting practice of the Public Defender conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the Governmental Accounting Standards Public Defender (GASB) which is the standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity: Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Public Defender includes all funds which are controlled by or dependent on the Public Defender which was determined on the basis of oversight responsibility, including accountability for fiscal and budget matters, designation of management or governing authority and authority to issue debt. While the Public Defender is a part of the district court system, state statute gives each district Public Defender control over its operations. It operates autonomously from the State of Louisiana and independently from the district court system and, therefore, issues its own financial statements.

Government-Wide Accounting: In accordance with Government Accounting Standards Statement No. 34, the Public Defender has presented a statement of net assets and statement of activities for the Public Defender as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental-type and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

**THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity

Inter-fund receivables and payables are eliminated in the statement of net assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses from one function to another or within the same function is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

Application of FASB Statements and Interpretations

Reporting on governmental-type and business-type activities is based on FASB Statements and Interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net assets. Depreciation of contributed assets of proprietary funds is charged against contributed capital as opposed to unrestricted net assets.

Program Revenues

The statement of activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Public Defender. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are restricted for a specific use.

Direct/Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Public Defender has chosen not to do so.

Operating Revenues

Proprietary funds separately report operating and non-operating revenues. Revenues from transactions of an entity's main operation are considered operating revenues. All other revenues, which are reported as cash flows from capital or non-capital financing and investing, are reported as non-operating revenues.

**THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

Restricted Net Assets

Restricted net assets are those for which a constraint has been imposed either externally or by law. The Public Defender recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted net assets are used.

Fund Accounting: The Public Defender uses funds 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 entity with a self-balancing set of accounts. The Public Defender has only one category: governmental. Each category, in turn, is divided into separate fund types. The fund classification and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all of the Public Defender's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

1. General Fund – is the general operating fund of the Public Defender and accounts for all financial resources, except those required to be accounted for in other funds.

Basis of Accounting/Measurement Focus: The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental-type and business-type activities are included in the statement of net assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund.

Governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Revenues are recognized when measurable and available, and expenditures are recorded when the related fund liability is incurred. An exception is unmatured principal and interest on general long-term debt which is recognized when due. The Public Defender considers all revenues available if they are collected within sixty days after year-end. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated.

**THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

Budgets and Budgetary Accounting: The Public Defender is not required under Louisiana Revised Statutes to have public meetings on the adoption of its budget. The Public Defender prepares an annual budget for review by the Louisiana Public Defender Board. It is reviewed periodically during the year.

Cash and Cash Equivalents: Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety (90) days or less. Under state law, the Public Defender may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments: Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed ninety days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings.

Capital Assets: The Public Defender does not have any capital assets.

Long-Term Obligations: In the government-wide financial statements, debt principal payments of both governmental and business-type activities are reported as decreases in the balance of the liability on the statement of net assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

The Public Defender does not have any long-term debt.

Net Assets/Fund Balances: In the statement of net assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets are as follows:

Invested in Capital Assets, Net of Related Debt

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

Restricted Net Assets

Net assets that are restricted by external sources, such as banks or by law, are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

**THE DISTRICT PUBLIC DEFENDER
TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

Unrestricted Net Assets

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the balance sheet of governmental funds, fund balances are segregated as follows:

Reserved

These resources are segregated because their use is earmarked for a specific use.

Unreserved

This category represents that portion of equity not appropriable for expenditures or legally segregated for a specific future use.

Use of 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.

NOTE 2 – CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, they 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 or exceed the amount on deposit with the fiscal agent. 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.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand. There is no custodial credit risk associated with these funds.

At June 30, 2010, the Public Defender had cash and cash equivalents (book balances) totaling \$197,722.16 in its governmental activities consisting entirely of interest-bearing demand deposits.

NOTE 3 – INVESTMENTS

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured and unregistered, not registered in the name of the entity or are held either by the counter-party or the counter-party's trust department or agent by not in the entity's name. Investments of the Public Defender are certificates of deposit held by the counter-party in the Public Defender's name. They are secured from risk by \$250,000 of federal deposit insurance and pledged collateral.

**THE DISTRICT PUBLIC DEFENDER
 TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2010**

A summary of these investments is as follows at June 30, 2010:

	<u>Cost</u>	<u>Fair Value</u>	<u>Gain (Loss)</u>
Certificates of Deposit:			
The Highlands Bank	\$ 355,000.00	\$ 355,000.00	\$.00
The Highlands Bank	<u>38,056.84</u>	<u>36,056.84</u>	<u>.00</u>
Total	<u>393,056.84</u>	<u>393,056.84</u>	<u>.00</u>

NOTE 4 – RECEIVABLES

The following is a summary of governmental funds receivables at June 30, 2010:

Sheriff	<u>\$ 9,441.83</u>
---------	--------------------

NOTE 5 – ACCOUNTS AND OTHER PAYABLES

The following is a summary of governmental funds payables at June 30, 2010:

Payroll withholdings/taxes	<u>\$ 1,957.59</u>
----------------------------	--------------------

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS

The Public Defender does not offer any post-employment benefits to its employees.

NOTE 7 – RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year ended June 30, 2010, that require disclosure in the accompanying financial statements.

NOTE 8 – LITIGATION AND CLAIMS

The Public Defender is not involved in any litigation and is not aware of any claims outstanding that require disclosure in the accompanying financial statements.

NOTE 9 – SUBSEQUENT EVENTS

There have been no events subsequent to year-end through the date of this report that would materially impact the accompanying financial statements.

**REQUIRED SUPPLEMENTAL INFORMATION
(PART 2 OF 2)**

**THE DISTRICT PUBLIC DEFENDER
 TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 EIGHTEEN MONTHS ENDED JUNE 30, 2010**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ 129,000.00	\$ 129,000.00	\$ 221,981.48	\$ 92,981.48
Grants/contributions	-	-	62,096.00	62,096.00
Interest earned	-	-	14,995.10	14,995.10
Refunds/reimbursements	-	-	14,095.00	14,095.00
Total Revenues	129,000.00	129,000.00	313,167.58	184,167.58
EXPENDITURES				
General government	3,100.00	3,100.00	1,865.55	1,234.45
Public defense	306,444.00	306,444.00	253,910.23	52,533.77
Total Expenditures	309,544.00	309,544.00	255,775.78	53,768.22
Change in Fund Balances	(180,544.00)	(180,544.00)	57,391.80	130,399.36
Fund Balances, beginning	540,871.44	540,871.44	540,871.44	-
Fund Balances, ending	360,327.44	360,327.44	598,263.24	130,399.36

SUPPLEMENTAL SCHEDULES AND INFORMATION

**THE DISTRICT PUBLIC DEFENDER
 TWENTIETH JUDICIAL DISTRICT OF LOUISIANA
 SCHEDULE OF GOVERNMENTAL FUND REVENUES AND EXPENDITURES
 EIGHTEEN MONTHS ENDED JUNE 30, 2010**

Revenues:

State Government		
Appropriations - general	\$	62,096.00
Local Government		
Statutory fines, forfeitures, fees, court costs and other	\$	221,981.48
Other		14,095.00
Total		236,076.48
Federal Government		
-		
Other Grants and Contributions		
-		
Charges for Services		
-		
Investment Earnings		
		14,995.10
Total Revenues		\$ 313,167.58

Expenditures:

Personnel Services and Benefits		
Salaries	\$	40,500.00
Payroll taxes		4,078.61
Total		\$ 44,578.61
Professional Development		
-		
Operating Costs		
Contract services - attorney/legal	189,778.24	
Contract services - other	1,571.70	
Lease - office	4,950.00	
Supplies	10,086.20	
Repairs and maintenance	80.00	
Utilities and telephone	3,672.03	
Other	1,059.00	
Total		211,197.17
Debt Service		
-		
Capital Outlay		
-		
Total Expenditures		\$ 255,775.78

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American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center*

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

The District Public Defender
Twentieth Judicial District of Louisiana
P. O. Box 68
Clinton, Louisiana 70722

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Twentieth Judicial District Public Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Board's compliance with certain laws and regulations during the eighteen months ended June 30, 2010, included in the accompanying *Louisiana Attestation Questionnaire*. Management of the Twentieth Judicial District Public Defender Board is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law) or LSA-RS 39:1551-39: 1775 (the state procurement code), whichever is applicable.

There were no expenditures in excess of \$20,000 for material and supplies or \$100,000 for public works made during the year.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by I.SA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure no. 3) appeared on the list provided by management in agreed-upon procedure no. 2.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

The Board provided us with a copy of the budget.

6. Trace the budget adoption and amendments to the minute book.

N/A

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceeded budgeted amounts by 5% or more. If applicable for agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures to determine if actual expenditures exceeded budgeted amounts by 10% or more per category or 5% of more in total.

There were no exceptions noted.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account;
and

All six of the payments were coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Public Defender.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Board does not hold monthly meetings.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advances or gifts.

We inspected payroll records for the year and noted no instances that would indicate payments to employees that would constitute bonuses, advances or gifts.

Prior Comments and Recommendations

The prior year report, dated September 11, 2009, did not include any comments or unresolved matters.

We were not engaged to perform, and did not perform an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under LSA-RS 24:513, this report is distributed by the Legislative Auditor as a public document.

Mary Sue Stages, CPA
A Professional Accounting Corporation
October 18, 2010

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

Mary Sue Stages, CPA, APAC
P. O. Box 30
Baker, Louisiana 70704-0030

In connection with your review of our financial statements as of June 30, 2010, and for the eighteen months then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 30, 2010.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No []

Code of Ethics for Public Officials and Public Employees

N/A

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

N/A

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations. We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.


Signatures as applicable

Mayor/Clerk/Director 7/19/10 Date