

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, Louisiana**

**ANNUAL
FINANCIAL
REPORT**

For the Year 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 2/9/11

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 2010**

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PUBLIC DEFENDER'S OFFICE
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**NINTH JUDICIAL DISTRICT
Public Defender's Office
Alexandria, LA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2010**

Our discussion and analysis of the Ninth Judicial District Public Defender's Office's financial performance provides an overview of the financial activities as of and for the year ended June 30, 2010. 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 Public Defender'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 Annual Report.

Government-Wide Financial Statements

One of the most important questions asked about finances is "Is the Judicial District Public Defender's Office as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information of the Ninth Judicial District Public Defender's Office 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 Public Defender's Office.

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
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**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2010
(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 Public Defender'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 this year's operations, assets exceeded liabilities by \$572,197 (net assets).
- Total net assets are comprised of the following
 - (1) Investment in capital assets of \$11,921 including the cost of office equipment, and furniture, net of accumulated depreciation.
 - (2) Net assets restricted for the future payment of compensated absences of \$37,001.
 - (3) Unrestricted net assets of \$339,548 representing the portion available to maintain the continuing obligations to citizens and creditors.
- The governmental funds reported total ending fund balance is \$408,820. Of this amount, \$408,820 was unreserved. This compares to the 2009 year's ending fund balance of \$591,658, showing a decrease of \$182,838 during 2010.
- In 2010, total spending for all judicial activities was \$1,130,937 for the year, which was \$184,576 less than the program revenues for these activities – \$946,361.
- The interest earned on checking account was \$849.

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.

**NINTH JUDICIAL DISTRICT
Public Defender's Office
Alexandria, LA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2010
(continued)**

FINANCIAL ANALYSIS AS A WHOLE

The Public Defender's net assets decreased by \$183,727 as a result of this year's operations. The overall financial position decreased from 2009 to 2010. 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 \$388,470 left.

The Public Defender's total revenues for 2010 in governmental activities were \$947,210 (\$946,361 in charges for services, grants and fees and \$849 in general revenues). The total cost of all judicial programs and services for 2010 was \$1,130,937 with no new programs added this year. The following tables reflect activities for the year ended June 30, 2010 and the Six months ended June 30, 2009.

**Table I
Comparative Statement of Net Assets
Jun. 30, 2009
with comparative totals for Jun. 30, 2010
in (thousands)**

	<u>Governmental activities</u>	
	<u>2009</u>	<u>2010</u>
Current and other assets	747	563
Capital Assets	<u>11</u>	<u>12</u>
Total Assets	<u>758</u>	<u>575</u>
Total Liabilities	186	187
Net Assets:		
Capital Assets	11	12
Reserved	37	37
Unrestricted	<u>524</u>	<u>339</u>
Total Net Assets	<u>572</u>	<u>388</u>

**Table II
Comparative Statement of Activities
Jun. 30, 2009
with comparative totals for Jun. 30, 2010
in (thousands)**

	<u>Governmental activities</u>	
	<u>2009</u>	<u>2010</u>
Expenses:		
Current Gen.Gov.	<u>560</u>	<u>1,131</u>
Program Revenue:		
Intergovernmental	680	894
Other	31	52
General Revenues	<u>1</u>	<u>1</u>
Total Revenues	<u>712</u>	<u>947</u>
Changes in Net Assets	152	(184)
Net Assets Bg year	<u>420</u>	<u>572</u>
Net Assets end year	<u>572</u>	<u>388</u>

**NINTH JUDICIAL DISTRICT
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Alexandria, LA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2010
(continued)**

FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS

As we noted earlier, the Public Defender 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 Public Defender completed the year, its governmental funds reported a combined fund balance of \$408,820. This reflects an decrease of \$182,838. 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 budget for the General Fund for 2010 was not revised for the fiscal year. The excess spending that was not adjusted in the budget is as follows:

Year Ended 2010:		
(1)	Expert Witness & fees	\$3,283
(2)	Other	\$2,966

CAPITAL ASSETS

Capital assets, net of accumulated depreciation, for governmental activities as of June 30, 2010 was \$11,921.

In 2010, there was \$3,423 in additions to capital assets. The Defender's office adopted a capitalization policy whereby only furniture and equipment over \$500 would be capitalized. More detailed information about the capital assets is presented in Note 5 to the financial statements.

DEBT

At end of 2010, the Ninth Judicial District Public Defender's Office had no debt outstanding outside of normal operating bills.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Public Defender's office 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 Public Defender's general fund balance is expected to increase by the close of 2010.

CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Ninth Judicial District Public Defender's Office's finances and to show the Public Defender'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
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SOCIETY OF LOUISIANA
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INDEPENDENT AUDITOR'S REPORT

District Public Defender
Ninth Judicial District Public Defender's Office

I have audited the accompanying financial statements of the governmental activities and each major fund of the Ninth Judicial District Public Defender's Office, a component unit of the State of Louisiana, as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Ninth Judicial District Public Defender's Office management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

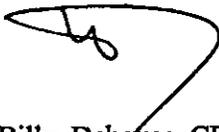
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Ninth Judicial District Public Defender's Office, as of June 30, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated December 13, 2010, on my consideration of the Ninth Judicial District Public Defender's Office's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.

The management's discussion and analysis and budgetary comparison information on pages 1 through 4 and 28 through 29, 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. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ninth Judicial District Public Defender's Office's basic financial statements. The introductory section and the required 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 my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Billy Debevec, CPA
Alexandria, Louisiana
December 13, 2010

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**STATEMENT OF NET ASSETS
June 30, 2010**

	<u>GENERAL FUND</u>
ASSETS	
ASSETS:	
CASH AND CASH EQUIVALENTS	\$ 512,330
ACCOUNTS RECEIVABLE	46,065
PREPAID INSURANCE	4,730
CAPITAL ASSETS, NET OF ACCUMULATED DEPRECIATION	<u>11,921</u>
TOTAL ASSETS	<u>\$ 575,046</u>
<u>LIABILITIES</u>	
LIABILITIES:	
ACCOUNTS PAYABLE	\$ 20,229
ACCRUED EXPENSES	1,483
DEFERRED GRANT REVENUE	127,863
COMPENSATED ABSENCES PAYABLE	<u>37,001</u>
TOTAL LIABILITIES	<u>186,576</u>
NET ASSETS:	
INVESTMENT IN CAPITAL ASSETS	11,921
RESTRICTED FOR COMPENSATED ABSENCES	37,001
UNRESTRICTED	<u>339,548</u>
TOTAL NET ASSETS	<u>\$ 388,470</u>

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

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
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**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2010**

EXPENSES

Judicial:

Salaries - attorneys	\$ 90,085
Staff Salaries and Benefits	220,560
Attorney fees	652,418
Rent	13,512
Office Supplies	12,286
Accounting and Auditing	20,300
Telephone & Internet	8,952
Utilities	6,822
Insurance	17,987
Law Library	16,166
Travel and Seminars	3,695
Expert Witness & Fees	33,283
Lace Disbursements	29,873
Misc	2,443
Depreciation	<u>2,555</u>
Total expenses	<u>1,130,937</u>

PROGRAM REVENUES

Intergovernmental:

State grants	267,039
JDTP GRANT	6,000
Court assessments	549,303
Bond Commission fees	61,509
Bond Forfeiture fees	10,064
Indigent Fees	50,493
Miscellaneous	<u>1,953</u>
Total program revenues	<u>946,361</u>

Net Program Revenue (184,576)

GENERAL REVENUES

Interest earned	<u>849</u>
Total General Revenue	<u>849</u>
Change in Net Assets	(183,727)

NET ASSETS BEGINNING OF YEAR 572,197

NET ASSETS END OF YEAR \$ 388,470

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

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**BALANCE SHEET - GOVERNMENTAL FUND
June 30, 2010**

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
ASSETS:	
CASH AND CASH EQUIVALENTS	\$ 512,330
ACCOUNTS RECEIVABLE	<u>46,065</u>
TOTAL ASSETS	<u>\$ 558,395</u>
<u>LIABILITIES AND FUND BALANCES</u>	
LIABILITIES:	
ACCOUNTS PAYABLE	\$ 20,229
DEFERRED REVENUE	127,863
ACCRUED EXPENSES	<u>1,483</u>
TOTAL LIABILITIES	<u>149,575</u>
FUND BALANCES:	
UNRESERVED - UNDESIGNATED	<u>408,820</u>
TOTAL FUND BALANCE	<u>408,820</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 558,395</u>

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

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE**
Alexandria, LA

**RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUND
TO THE STATEMENT OF NET ASSETS**
June 30, 2010

Total fund balance-governmental fund (fund financial statement)		\$ 408,820
<p>Amounts reported for governmental activities in the statement of net assets (government-wide financial statements) are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.</p>		
Cost of assets	33,521	
Accumulated depreciation	<u>(21,600)</u>	
		11,921
<p>Other assets used in governmental activities that are not financial resources and therefore are not reported in the governmental funds.</p>		
Prepaid insurance		4,730
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.</p>		
Compensated absences		(37,001)
<p>Total net assets of governmental activities (government-wide financial statements)</p>		<u>\$ 388,470</u>

The accompanying notes are an integral part of this reconciliation.

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

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

For the Year Ended June 30, 2010

REVENUES

Intergovernmental:

State grants	\$ 267,039
JDTP grant	6,000
Court assessments	549,303
Bond Commission fees	61,509
Bond Forfeiture fees	10,064
Indigent Fees	50,493
Miscellaneous	1,953
Interest	<u>849</u>
Total Revenues	<u>947,210</u>

EXPENDITURES

CURRENT:

Judicial:

Salaries - Attorneys	90,085
Staff Salaries and Benefits	220,656
Attorney fees	652,418
Rent	13,512
Office Supplies	12,286
Accounting and Auditing	20,300
Telephone & Internet	8,952
Utilities	6,822
Insurance	16,134
Law Liability	16,166
Travel and Seminars	3,695
Expert Witness & Fees	33,283
Lace Disbursements	29,873
Misc	<u>2,443</u>
Total Current Expenditures	1,126,625

CAPITAL OUTLAY

Total Expenditures	<u>3,423</u> <u>1,130,048</u>
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(Continued)

The Accompanying Notes Are an Integral Part of this Statement.

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE**
Alexandria, LA

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

For the Year Ended June 30, 2010

(CONTINUED)

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(182,838)
OTHER FINANCING SOURCES	<u>-0-</u>
Total Other Financing Sources	<u>-0-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(182,838)
FUND BALANCE, BEGINNING,	<u>591,658</u>
FUND BALANCE, ENDING	<u>\$ 408,820</u>

The Accompanying Notes Are an Integral Part of this Statement.

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

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

FOR THE YEAR ENDED JUNE 30, 2010

Net change in fund balances-total governmental funds (fund financial statements)	(182,838)
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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 their estimated useful life's.

Capital Outlay	3,422	
Depreciation expense	<u>(2,755)</u>	867

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.

Change in prepaids	(1,852)	
Change in compensated absences	<u>96</u>	(1,756)

Change in net assets of governmental activities (government-wide financial statements)	<u><u>\$ (183,727)</u></u>
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The accompanying notes are an integral part of this reconciliation.

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010**

INTRODUCTION

The Ninth Judicial District Public Defender's Office was established in compliance with Louisiana Revised Statute 15:144. It was subsequently amended by act 307 and became effective on August 15, 2007. The act was passed to provide for a comprehensive state-wide indigent defense reform initiative 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 Public Defender's Office 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 Public Defender's Office is part of the operations of the Louisiana Public Defender Board. The Louisiana Public Defender Board, which is established as a state agency, is to provide for the supervision, administration, and delivery of a statewide public defender system that is independent of local politics. As a result of the Public defender's office being established as a part of the state agency for providing legal services, it is a part of the Defender Board and a component unit of the state of Louisiana.

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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(CONTINUED)**

B. REPORTING ENTITY (contd.)

GASB Statement No. 14 established criteria for determining which component units should be considered part of the State of Louisiana 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 State Agency 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 State Agency.
2. Organizations for which the state agency does not appoint a voting majority but are fiscally dependent on the state agency.
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
PUBLIC DEFENDER'S OFFICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(CONTINUED)**

C. Fund Accounting (contd.)

Governmental Funds

Governmental funds account for all or most of the Public Defender'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 Public Defender'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
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Alexandria, LA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(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.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

**NINTH JUDICIAL DISTRICT
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Alexandria, LA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(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 Public Defender's Office as a whole. These statements include all the financial activities of the Ninth Judicial District Public Defender's Office. 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 budget for 2010 was made available for public inspection at the District's office during 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
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(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
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(CONTINUED)**

I. Compensated Absences

The Public Defender's office 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. Upon separation from service, the employee will be paid for accumulated leave time up to 30 days.

The Public Defender's office 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
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(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
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(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 June 30, 2010, the Board has cash and cash equivalents (book balances) totaling \$512,330, as follows:

Demand Deposits Including	
Interest bearing demand deposits	<u>\$512,330</u>
Total	<u>\$ 512,330</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 June 30, 2010, the Public Defender's office has \$549,324 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance and \$299,324 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(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 \$46,065 at June 30, 2010 are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Court Fees	\$ 40,920
Bond Fees	5,145
Total	<u>\$ 46,065</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 June 30, 2010 follows:

	<u>Property and Equipment</u>			
	<u>Balance 6/30/09</u>	<u>Additions</u>	<u>Deletions</u>	
Furniture & equipment	\$ 30,099	3,422		\$ 33,521
Total	<u>\$ 30,099</u>	<u>3,422</u>		<u>\$ 33,521</u>

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(CONTINUED)**

5. CAPITAL ASSETS (cont'd.)

	Accumulated Depreciation			Balance 6/30/10
	Balance 6/30/09	Additions	Depreciation	
Furniture & equipment	\$ 19,045	\$ 2,555		\$ 21,600
Total	\$ 19,045	\$ 2,555		\$ 21,600

6. PENSION PLAN

During 1997, all employees of the Ninth Judicial District Public Defender's Office 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 employees 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 January 1, 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 statute. 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
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(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 which was 15.75% for 2010. 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 office's contributions to the System under Plan A for the years ending December 31, 2008, June 30, 2010, and the six months ended June 30, 2009 were \$33,462, \$37,872, and \$17,690, and respectively, equal to the required contributions for each year.

7. OPERATING LEASES

The Ninth Judicial District Public Defender's Office has lease commitments for a copier as of June 30, 2010. The Board also leases office space. Both leases are renewed yearly. The cost for the leases are as follows:

YEAR ENDING June 30,	<u>COPIERS</u>	<u>OFFICE SPACE</u>	<u>TOTAL</u>
2011	<u>\$ 3,181</u>	<u>\$ 13,512</u>	<u>\$ 16,693</u>
TOTAL	<u>\$ 3,181</u>	<u>\$ 13,512</u>	<u>\$ 16,693</u>

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(CONTINUED)**

8. RISK MANAGEMENT

The Public Defender's Office 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 Public Defender's Office carries commercial insurance for workmen's compensation and commercial general liability. They also carry malpractice insurance on the attorneys.

The office of the Public Defender's Office 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
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010
(CONTINUED)**

9 GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2010, the major sources of governmental fund revenues and expenditures were as follows:

Revenue:

State Government		
Grants		\$ 267,039
Local Government		
Statutory fines, forfeitures, fees, court costs		
And other		626,876
Charges for Services		50,493
Investment Earnings		849
Miscellaneous		<u>1,953</u>
Total Revenues		<u>\$ 947,210</u>

Expenditures:

Personnel services and Benefits		
Salaries	268,969	
Retirement contributions	37,872	
Payroll taxes	<u>3,900</u>	
Total		310,741
Professional Development		
Dues & licenses		300
Operating Costs		
Library	16,166	
Contract Services- attorneys	652,418	
Contract Services-other	33,283	
Lease office	13,512	
Lease other	3,181	
Travel-transportation	3,695	
Insurance	16,134	
Supplies	9,105	
Utilities & Telephone	15,744	
Other	<u>52,346</u>	
Total		815,584
Capital Outlay		<u>3,423</u>
Total Expenditures		<u>\$ 1,130,048</u>

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		FAVORABLE (UNEFAVORABLE)
REVENUE				
Intergovernmental:				
State grants	\$199,500	\$199,500	\$267,039	\$67,539
JDTP grant	6,000	6,000	6,000	0
Court Assessments	515,000	515,000	549,303	34,303
Bond Commission fees	60,000	60,000	61,509	1,509
Bond Forfeiture fees			10,064	10,064
Indigent fees	40,000	40,000	50,493	10,493
Miscellaneous			1,953	1,953
Interest	1,200	1,200	849	(351)
Total Revenues	<u>821,700</u>	<u>821,700</u>	<u>947,210</u>	<u>125,510</u>
EXPENDITURES				
CURRENT-General Government				
Salaries	95,000	95,000	90,085	4,915
Staff Salaries and Benefits	234,200	234,200	220,656	13,544
Attorney fees	651,500	651,500	652,418	(918)
Rent	14,000	14,000	13,512	488
Office Supplies	15,000	15,000	12,286	2,714
Accounting & Auditing	18,500	18,500	20,300	(1,800)
Telephone & Internet	11,000	11,000	8,952	2,048
Law Library	15,000	15,000	16,166	(1,166)
Utilities	8,000	8,000	6822	1,178
Insurance	17,000	17,000	16134	866
Travel & Seminars	7,000	7,000	3,695	3,305
Expert Witness & Fees	30,000	30,000	33,283	(3,283)
Lace Disbursements	33,000	33,000	29,873	3,127
Misc	16,000	16,000	2,443	13,557
Total Current Expenditures	<u>1,165,200</u>	<u>1,165,200</u>	<u>1,126,625</u>	<u>38,575</u>
CAPITAL OUTLAY:		10,000	3,423	6,577
Total Expenditures	<u>1,165,200</u>	<u>1,175,200</u>	<u>1,130,048</u>	<u>45,152</u>

(Continued)

The accompanying notes are an integral part of this financial statement

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010
(continued)**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
EXCESS (DEF) OF REVENUES OVER EXPENDITURES	<u>(343,500)</u>	<u>(353,500)</u>	<u>(182,838)</u>	<u>170,662</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess Of Revenues and Other Financing Sources over (Under) Expenditures and Other Financing Uses	<u>(343,500)</u>	<u>(353,500)</u>	<u>(182,838)</u>	<u>170,662</u>
FUND BALANCE, BEGINNING	<u>591,658</u>	<u>591,658</u>	<u>591,658</u>	<u>0</u>
FUND BALANCE, ENDING	<u><u>\$248,158</u></u>	<u><u>\$238,158</u></u>	<u><u>\$408,820</u></u>	<u><u>\$170,662</u></u>

The accompanying notes are an integral part of this financial statement

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE
Alexandria, LA**

**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 significant deficiencies 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.

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS



MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

DEBEVEC

CERTIFIED PUBLIC ACCOUNTANT

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

District Public Defender
Ninth Judicial District
Public Defender's Office

I have audited the financial statements of the governmental activities and each major fund of Ninth Judicial District Public Defender's Office, as of and for the year ended June 30, 2010, which collectively comprise the Ninth Judicial District Public Defender's Office basic financial statements and have issued my report thereon dated December 13, 2010. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Ninth Judicial District Public Defender's Office internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Ninth Judicial District Public Defender's Office's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ninth Judicial District Public Defender's Office's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Public Defender's Management, Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,



Billy Debevec, CPA
Alexandria, Louisiana
December 13, 2010

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE**
Alexandria, LA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010

I have audited the financial statements of the Ninth Judicial District Public Defender's Office as of June 30, 2010 and have issued my report thereon dated December 13, 2010. I conducted my 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. My audit of the financial statements as of and for the year ended June 30, 2010 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

Significant Deficiencies Yes No

Compliance

Non Compliance Material to Financial Statements Yes No

Section II-Financial Statement Findings

None

Section III-Findings and Questioned Costs

None

**NINTH JUDICIAL DISTRICT PUBLIC DEFENDER'S OFFICE
Alexandria, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2009**

<u>Ref No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Planned Corrective Corrective Action Taken</u>
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NONE

**NINTH JUDICIAL DISTRICT
PUBLIC DEFENDER'S OFFICE**
Alexandria, LA

**CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2010**

Auditor Ref. Number

NONE

Name of Contact Person: Mr. Ken Rodenbeck, District Public Defender
Public Defender's Office
1115 Sixth ST.
Alexandria, Louisiana 71301

Date: December 13, 2010