

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1995

a. The ability of the parish council 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 parish council.

2. Organizations for which the parish council does not appoint a voting majority but are fiscally dependent on the parish council.

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.

Because the parish council's financial statements would be misleading if data of the organization is not included, the indigent defender board was determined to be a component unit of the Lafourche Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the indigent defender board and do not present information on the parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund accounting

The board uses 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 related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

D. Basis of accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is 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 operating statement presents increases and decreases in net current assets. The modified accrual basis of accounting is used

**SEVENTEENTH JUDICIAL DISTRICT
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Lafourche Parish, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1995**

by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues - Court cost, fines & forfeitures revenue is recognized when they are collected by the parish tax collectors, district attorney, or the city, and are therefore available to pay current expenditures. The grant revenue is recognized when available to pay current expenditures because it is a general grant from the Louisiana Indigent Defender Board and is not dependent on specific expenditures. All other revenue is recognized when received.

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

E. Budgets

The board did not adopt a budget for the year ended December 31, 1995.

F. Encumbrances

The Board does not use encumbrance accounting.

G. Cash

Cash includes amounts in interest-bearing demand deposits. Under state law, the board 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.

H. Inventories

Physical inventories consist of expendable supplies held for consumption. Because inventories are expended within one operating cycle they are recorded as expenditures when paid for and are not recorded as an inventory asset.

I. Prepaid items

The board does not record prepaid items. Prepaid items are recorded as expenditures when cash is paid.

J. Fixed assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets purchased after December 31, 1991 are valued at historical costs. Fixed assets purchased prior to January 1, 1992 are valued at historical cost or estimated cost if historical cost was not available.

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1995

K. Compensated absences

Employees of the district receive 6 weeks of sick leave and 1 week of vacation leave each year. Unused leave may not be accumulated and is not paid upon termination or retirement.

The board's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

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

The cost of vacation leave is recognized as a current year expenditure in the general fund when leave is actually taken. The cost of vacation leave not requiring current resources is recorded in the general long-term obligations account group.

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.
- 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 cost of sick leave is recognized as a current year expenditure in the general fund when leave is actually taken. The cost of sick leave not requiring current resources is not recorded because it is contingent on a specific event that is outside the control of the employer and employee, and it is not payable upon termination or retirement.

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1995

L. Long-term obligations

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group.

M Total columns on statement

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2. CASH AND CASH EQUIVALENTS

At December 31, 1995, the board has cash and cash equivalents totaling \$129,235.87, as follows:

Argent Bank interest-bearing checking account	\$ 13,761.52
Argent Bank money market account	51,629.06
1st American Bank money market account	63,845.29

Total	\$ 129,235.87
	=====

These deposits are stated at cost, which approximates market. Under state law, these deposits (bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities must be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the board has \$ 130,958.45 in deposits (collected bank balances). These deposits are secured from risk by \$ 200,000.00 of federal deposit insurance.

NOTE 3. INVESTMENTS

At December 31, 1995 the board had no investments.

NOTE 4. RECEIVABLES

The only class of receivable is court cost, fines & forfeitures.

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1995

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Furniture, equipment and library
Balance at December 31, 1994	\$ 63,885.34
Capital outlays for furniture & equipment	7,310.18
Capital outlays for law library	804.39
Assets disposed of in 1995	(98.60)

Balance at December 31, 1995	\$ 71,901.31 =====

NOTE 6. PENSION PLAN

Plan Description. Substantially all employees of the Seventeenth Judicial District Indigent Defender Board are members of the Parochial Employees Retirement System of Louisiana (the System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. At December 31, 1995 all employees of the board were members of Plan B.

All permanent employees working at 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 B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 per cent for each year retirement precedes age 62. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 100 per cent of final-average salary or \$70 multiplied by total years of creditable service. 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

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1995**

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 Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy. Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the board is required to contribute at an actuarially determined rate. The current rate is 1.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (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 Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The board's contributions to the System under Plan B for the years ending December 31, 1995, 1994, and 1993, were \$1,825.70, \$2,558.36, and \$2,711.04 respectively, equal to the required contributions for each year.

NOTE 7. OTHER POSTEMPLOYMENT BENEFITS

The Board provides no other postretirement benefits.

NOTE 8. COMPENSATED ABSENCES

At DECEMBER 31, 1995, employees of the board have accumulated and vested \$4,473.48 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. All of this amount is recorded within the general long-term obligations account group.

NOTE 9. LEASES

The board had no capital leases to be recorded as assets and obligations in the accompanying financial statements.

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1995

NOTE 10. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions during the year:

	Compensated Absences
Long-term obligations at December 31, 1994	-0-
Additions	\$ 4,473.48 -----
Long-term obligations at December 31, 1995	\$ 4,473.48 =====

NOTE 11. LITIGATION AND CLAIMS

At December 31, 1995 the board is involved in litigation, however the chances of unfavorable outcomes are negligible.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

**To the Board
Seventeenth Judicial District
Indigent Defender Board
Lafourche Parish, Louisiana**

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Seventeenth Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Seventeenth Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 1995 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for material and supplies exceeding \$5,000 and no expenditures were made during the year for public works exceeding \$50,000.

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 LSA-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, except for one employee. That employee died prior to beginning the engagement. Therefore, management was unable to obtain the information about that employee.

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 (3)] appeared on the list provided by management in agreed-upon procedure (2) except for Diana M. Sanders, employed as an attorney, who is listed as the sister of Karen Martin-Davis, Board Member. Diana M. Sanders was hired August 22, 1986. Karen Martin-Davis became a board member on March 20, 1995, and has expressed her intentions to resign from the board.

Budgeting

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

According to the Attorney General's Opinion No. 82-531 the Seventeenth Judicial District Indigent Defender Board is not a political subdivision within the meaning of R.S. 39:1302(1) and is therefore excluded from the provisions of the Local Government Budget Law.

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

This procedure was not performed.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

This procedure was not performed.

Accounting and Reporting

8. Randomly select 6 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 of the payments were properly 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 board.

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 Seventeenth Judicial District Indigent Defender Board is only required to post a notice of each meeting and the accompanying agenda on the door of the office building. In the past the board did not post a notice. The board became aware of this requirement in December 1995 and began posting the notice at that time. We inspected a notice which was properly posted.

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 the source of all deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

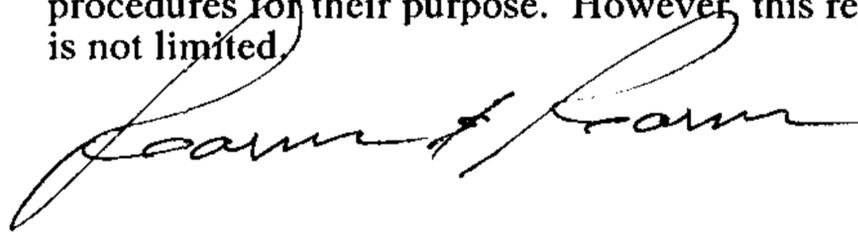
Advances and Bonuses

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

A reading of the minutes of the board for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, 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 the management of the Seventeenth Judicial District Indigent Defender 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 purpose. However, this report is a matter of public record and its distribution is not limited.



June 28, 1996

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**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**
Lafourche Parish, Louisiana

*Component Unit Financial Statements and
Independent Accountant's Reports
As of and for the Year Ended December 31, 1995*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 7-24-96

KEARNS & KEARNS
CERTIFIED PUBLIC ACCOUNTANTS

501 Canal Boulevard, Thibodaux, LA 70301
(504) 447-4607 FAX (504) 447-4833

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 1995

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TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

JUNE 28, 1996

(Date)

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Seventeenth Judicial District Indigent Defender Board as of and for the year ended December 31, 1995. The report includes all funds under control and oversight of the board. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

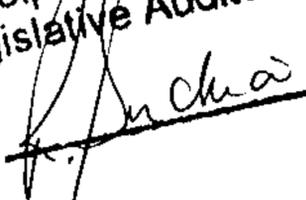
Sincerely,



Name: DENIS J. GAUBERT, JR.

Title: SECRETARY

Receipt Acknowledged
Legislative Auditor

By 

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1995

Required by Louisiana Revised Statute 24:514 to
be filed with the Office of Legislative Auditor
within 90 days after the close of the fiscal year.

=====

A F F I D A V I T

Personally come and appeared before the undersigned authority,
DENIS J. GAMBERT, II, who, duly sworn, deposes and says that the
financial statements herewith given present fairly the financial
position of the

SEVENTEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD

as of December 31, 1995,

and the results of operations for the year then ended, in
accordance with the basis of accounting described within the
accompanying financial statements.

Denis J. Gambert, II
Signature

Sworn to and subscribed before me, this 28th day of JUNE, 1996.

James Arthur
NOTARY PUBLIC

=====

Officer _____

Address _____

Telephone No. _____

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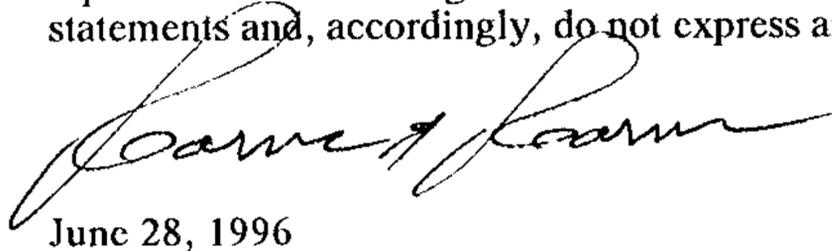
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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

**To the Board
Seventeenth Judicial District
Indigent Defender Board
Lafourche Parish, Louisiana**

We have compiled the accompanying component unit financial statements of the Seventeenth Judicial District Indigent Defender Board, a component unit of the Lafourche Parish Council, as of December 31, 1995, and for the year then ended. The financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



June 28, 1996

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana
ALL FUND TYPES & ACCOUNT GROUPS

Balance Sheet
December 31, 1995

	GOVERNMENTAL FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS				
Assets				
Cash - Argent Bank checking	\$ 13,761.52			\$ 13,761.52
Cash - Argent Bank money mkt	51,629.06			51,629.06
Cash - 1st American money mkt	63,845.29			63,845.29
Receivable - court cost, fines and bond forfeitures	17,144.50			17,144.50
Furniture, equipment & library		\$ 71,901.31		71,901.31
Other debits				
Amount to be provided for retirement of long-term obligations			\$ 4,473.48	4,473.48
TOTAL ASSETS AND OTHER DEBITS	<u>\$146,380.37</u>	<u>\$ 71,901.31</u>	<u>\$ 4,473.48</u>	<u>\$222,755.16</u>

The accompanying notes are an integral part of this statement.

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana
ALL FUND TYPES & ACCOUNT GROUPS

Balance Sheet
December 31, 1995

	GOVERNMENTAL FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities				
Current liabilities				
Accounts payable	\$ 1,753.40			\$ 1,753.40
Pension payable	1,404.87			1,404.87
FICA taxes payable	2,603.77			2,603.77
Federal w/h taxes payable	1,710.00			1,710.00
State w/h taxes payable	1,038.00			1,038.00
Total current liabilities	<u>8,510.04</u>	<u>0.00</u>	<u>0.00</u>	<u>8,510.04</u>
Long term obligations				
Compensated absences payable			\$ 4,117.33	4,117.33
Direct and incremental salary-related payments			356.15	356.15
Total long-term liabilities	<u>0.00</u>	<u>0.00</u>	<u>4,473.48</u>	<u>4,473.48</u>
Total liabilities	<u>8,510.04</u>	<u>0.00</u>	<u>4,473.48</u>	<u>12,983.52</u>
Equity and other credits				
Investment in general fixed assets		\$ 71,901.31		71,901.31
Fund balances:				
Unreserved - undesignated	137,870.33			137,870.33
Total equity & other credits	<u>137,870.33</u>	<u>71,901.31</u>	<u>0.00</u>	<u>209,771.64</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$146,380.37</u>	<u>\$ 71,901.31</u>	<u>\$ 4,473.48</u>	<u>\$222,755.16</u>

The accompanying notes are an integral part of this statement.

SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 1995

REVENUES

Court cost, fines & forfeiture	\$ 248,257.27
Restitutions	4,225.00
State grant	8,281.75
Seminar cost reimbursement	440.00
Interest income	<u>3,600.42</u>

Total revenue \$ 264,804.44

EXPENDITURES

Bank charges	\$ 14.89
Court cost	307.20
Dues & subscriptions	535.13
Insurance	10,968.03
Law library expenditures	2,003.27
Legal & accounting	4,983.52
Miscellaneous	1,808.65
Office supplies	4,936.16
Pension expense	1,825.70
Postage	1,346.06
Professional expense	31,996.44
Rent	5,400.00
Repairs & maintenance	685.30
Salaries - office manager	1,230.78
Salaries - secretaries	37,970.41
Salaries - investigator	9,615.31
Salaries - attorneys	133,500.12
Seminars & education	640.00
Taxes - payroll	13,948.99
Telephone	3,853.69
Travel	2,101.07
Capital outlay - furn & equip	7,310.18
Capital outlay - law library	<u>804.39</u>

Total expenditures \$ 277,785.29

DEFICIENCY OF REVENUES OVER EXPENDITURES \$ (12,980.85)

FUND BALANCE AT BEGINNING OF YEAR 150,851.18

FUND BALANCE AT END OF YEAR \$ 137,870.33

The accompanying notes are an integral part of this statement.

**SEVENTEENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Lafourche Parish, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1995**

INTRODUCTION

The Seventeenth Judicial District Indigent Defender Board is established in compliance with Louisiana Revised Statutes 15:144-149. Its purpose is to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases before the Seventeenth Judicial District Courts and the City Court of Thibodaux. The judicial district encompasses the Parish of Lafourche. There are 5 members of the board appointed by the Judges of the district. No board members are compensated. Revenues to finance the board's operations are provided primarily from court cost, fines and forfeitures of bonds imposed by the courts. In the year ended December 31, 1995 2,301 cases were opened and 1,884 were closed. At December 31, 1995 the board employed 9 employees which include the chief indigent defender, 4 assistant indigent defenders, an office manager, two secretaries, and an investigator.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of presentation

The accompanying financial statements of the board have been prepared in conformity with generally accepted accounting principles (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.

B. Reporting entity

As the governing authority of the parish, for reporting purposes, the Lafourche Parish Council is the financial reporting entity for Lafourche Parish. The financial reporting entity consists of (a) the primary government (parish council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Lafourche Parish Council 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