

THIRTY-SIXTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
PARISH OF BEAUREGARD -  
STATE OF LOUISIANA

ANNUAL FINANCIAL STATEMENTS  
WITH AUDITOR'S REPORTS  
For the Year Ended December 31, 2003

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 8-4-04

THIRTY-SIXTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
PARISH OF BEAUREGARD - STATE OF LOUISIANA

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# **John A. Windham, CPA**

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**John A. Windham, CPA**

## **INDEPENDENT AUDITOR'S REPORT**

**Thirty-Sixth Judicial District  
Indigent Defender Board  
Parish of Beauregard  
State of Louisiana**

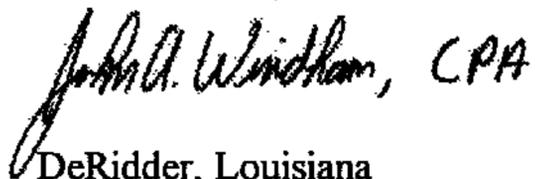
I have audited the accompanying general purpose financial statements of the Thirty-Sixth Judicial District Indigent Defender Board, Parish of Beauregard, State of Louisiana, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the Thirty-Sixth Judicial District Indigent Defender Board's management. My responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Thirty-Sixth Judicial District Indigent Defender Board, Parish of Beauregard, State of Louisiana, as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Thirty-Sixth Judicial District  
Indigent Defender Board  
Parish of Beauregard  
State of Louisiana

In accordance with *Government Auditing Standards*, I have also issued my report dated June 11, 2004 on my consideration of the Thirty-Sixth Judicial District Indigent Defender Board's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

Handwritten signature of John A. Windham, CPA in cursive script.

DeRidder, Louisiana  
June 11, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS**

THIRTY-SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
PARISH OF BEAUREGARD - STATE OF LOUISIANAGOVERNMENTAL FUND TYPE - GENERAL FUND  
BALANCE SHEET  
December 31, 2003

## ASSETS

Cash	\$ 103,052
Accounts receivable	<u>16,051</u>
Total assets	<u>\$ 119,103</u>

## LIABILITIES AND FUND EQUITY

## Liabilities:

Accounts payable	<u>\$ 14,583</u>
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## Fund Equity:

Fund balance - unreserved/undesignated	<u>\$ 104,520</u>
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Total liabilities and fund equity	<u>\$ 119,103</u>
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The accompanying notes are an integral part of this statement.

THIRTY-SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
PARISH OF BEAUREGARD - STATE OF LOUISIANA

GOVERNMENTAL FUND TYPE - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
For the Year Ended December 31, 2003

Revenues:	
District court fees	\$ 159,632
Intergovernmental revenues:	
State grant	3,810
Interest income	2,742
District attorney - bonding fees	26,945
Total revenues	<u>\$ 193,129</u>
Expenditures:	
General government - judicial:	
Contract labor	\$ 2,100
Attorney's fees	175,404
Continuing education	525
Case expenses	36
Legal and accounting	2,050
Travel	1,425
Meals and entertainment	28
Total expenditures	<u>\$ 181,568</u>
Excess (deficiency) of revenues over expenditures	\$ 11,561
Fund balance, beginning of year	<u>\$ 92,959</u>
Fund balance, end of year	<u>\$ 104,520</u>

The accompanying notes are an integral part of this statement.

THIRTY-SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
PARISH OF BEAUREGARD - STATE OF LOUISIANA

GOVERNMENTAL FUND TYPE - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
For the Year Ended December 31, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
District court fees	\$ 160,000	\$ 159,632	\$ (368)
State grant	3,800	3,810	10
Interest income	2,700	2,742	42
Bonding fees	27,000	26,945	(55)
Total revenues	<u>\$ 193,500</u>	<u>\$ 193,129</u>	<u>\$ (371)</u>
<b>Expenditures:</b>			
General government - judicial:			
Contract labor	\$ 2,100	\$ 2,100	\$ -
Attorney fees	175,000	175,404	(404)
Education	1,000	525	475
Legal and accounting	2,000	2,050	(50)
Travel	1,425	1,425	-
Case expenses	35	36	(1)
Meals and entertainment	40	28	12
Total expenditures	<u>\$ 181,600</u>	<u>\$ 181,568</u>	<u>\$ 32</u>
Excess (deficiency) of revenues over expenditures	\$ 11,900	\$ 11,561	\$ (339)
Fund balances, beginning of year	<u>\$ 92,959</u>	<u>\$ 92,959</u>	<u>\$ -</u>
Fund balances, end of year	<u>\$ 104,859</u>	<u>\$ 104,520</u>	<u>\$ (339)</u>

The accompanying notes are an integral part of this statement.

**THIRTY-SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
PARISH OF BEAUREGARD - STATE OF LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2003**

**INTRODUCTION**

The Thirty-Sixth Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statutes 15:144-149, to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In July of 1984, the GASB issued Statement 1, which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, revoked, or superseded by subsequent GASB pronouncements.

The governing authority of the Thirty-Sixth Judicial District Indigent Defender Board is a Board of Commissioners consisting of three members selected by the District Judge.

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Thirty-Sixth Judicial District Indigent Defender 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**

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Beauregard Parish Police Jury 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. The criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury 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 police jury.

**THIRTY-SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
PARISH OF BEAUREGARD - STATE OF LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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

For financial reporting purposes, the Thirty-Sixth Judicial District Indigent Defender Board includes all funds, account groups and activities that are controlled by the Thirty-Sixth Judicial District Indigent Defender Board which are appointed by the District Judge, an independently elected parish official. The Thirty-Sixth Judicial District Indigent Defender Board management is solely responsible for the operations of this office, which includes the hiring, and retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Thirty-Sixth Judicial District Indigent Defender Board's office that are paid by the parish police jury as required by Louisiana law, the Thirty-Sixth Judicial District Indigent Defender Board is financially independent. Accordingly, the Thirty-Sixth Judicial District Indigent Defender Board is a separate governmental reporting entity.

**C. FUND ACCOUNTING**

The board uses a fund 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. 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 General Fund uses the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

**THIRTY-SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
PARISH OF BEAUREGARD - STATE OF LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**REVENUES**

Court costs of fines and bond forfeitures, imposed by the district court and city courts, are recorded in the year they are collected by the tax collector.

Interest income on investments are recorded when the investments have matured and the income is available.

**EXPENDITURES**

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

**E. BUDGETS**

The budgets of the Thirty-Sixth Judicial District Indigent Defender Board, State of Louisiana, Beauregard Parish, are adopted in accordance with Louisiana Revised Statutes 39:1301-1314. Annually, the Thirty-Sixth Judicial District Indigent Defender Board adopts a budget for the General Fund. The budgetary practices include public notice and public inspection of the proposed budget. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of three months or less. Under state law, the board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed three months; however, if the original maturities are three months or less, they are classified as cash equivalents. Investments are stated at cost.

THIRTY-SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
PARISH OF BEAUREGARD - STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

**(2) CASH AND CASH EQUIVALENTS**

At December 31, 2003, the board has cash and cash equivalents (book balances) totaling \$ 103,052 as follows:

Interest-bearing demand deposits	\$ 24,440
Certificates of Deposit	<u>78,612</u>
Total	<u>\$ 103,052</u>

The deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These 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 December 31, 2003, the district had \$ 111,386 in deposits (collected bank balances).

These deposits are secured from risk by \$ 111,386 of Federal Deposit Insurance. State statutes relating to cash and cash equivalents are located at Note 1F, "Cash and Cash Equivalents and Investments."

**(3) RECEIVABLES**

The following is a summary of receivables at December 31, 2003:

Court costs	<u>\$ 16,051</u>
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**(4) PAYABLES**

The following is a summary of payables at December 31, 2003:

Attorney's Fees	<u>\$ 14,583</u>
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**THIRTY-SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
PARISH OF BEAUREGARD - STATE OF LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended December 31, 2003**

**PRIOR AUDIT FINDINGS**

Thirty-Sixth Judicial District Indigent Defender Board of the Parish of Beauregard, DeRidder, Louisiana had no prior year audit findings.

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John A. Windham, CPA

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

Thirty-Sixth Judicial District  
Indigent Defender Board  
Beauregard Parish Police Jury  
State of Louisiana

I have audited the general purpose financial statements of the Thirty-Sixth Judicial District Indigent Defender Board, Parish of Beauregard, State of Louisiana, as of and for the year ended December 31, 2003, and have issued my report thereon dated June 11, 2004. 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.

### Compliance

As part of obtaining reasonable assurance about whether the Thirty-Sixth Judicial District Indigent Defender Board's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

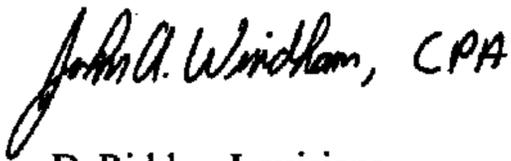
### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Thirty-Sixth Judicial District Indigent Defender Board's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or

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Indigent Defender Board  
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operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the Thirty-Sixth Judicial District Indigent Defender Board's management, others within the organization and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties, although under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Handwritten signature of John A. Windham, CPA in cursive script.

DeRidder, Louisiana  
June 11, 2004