

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDER  
LAFOURCHE PARISH, LOUISIANA**

**FINANCIAL REPORT**

***For the Year Ended June 30, 2021***

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDER  
FINANCIAL REPORT**

For the Year Ended June 30, 2021

**TABLE OF CONTENTS**

	<u>Page</u>
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	1
<b>FINANCIAL SECTION:</b>	
<b>INDEPENDENT AUDITOR'S REPORT</b>	6
<b>BASIC FINANCIAL STATEMENTS</b>	
<i>Government Wide Financial Statements:</i>	
Statement of Net Position	9
Statement of Activities	10
<i>Fund Financial Statements:</i>	
Balance Sheet – Governmental Fund	11
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes In Fund Balances – Governmental Fund to the Statement of Activities	13
<i>Notes to the Financial Statements</i>	14
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary Comparison Schedules– Major Governmental Fund <i>General Fund</i>	32
Schedule of the Proportionate Share of the Net Pension Liability – PERS – Plan B	33
Schedule of Contributions – PERS – Plan B	33
Notes to the Required Supplementary Information – PERS – Plan B	33
<b>OTHER SUPPLEMENTARY INFORMATION</b>	
Schedule of Compensation, Benefits, and Other Payments to the Agency Head	34
Justice System Funding Schedules Receiving Entity	35
<b>REPORTS REQUIRED BY GAO</b>	
Independent Auditor's Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	36

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDER  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2021**

Our discussion and analysis of the Seventeenth Judicial District Office of the Indigent Defender (The Office) financial performance provides a narrative overview of the financial activities for the year. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Position and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) – The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these 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 Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required 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**

The Statement of Net Assets Position and the Statement of Activities report information about the Office as a whole and about its activities. These statements include all assets and deferred outflows of resources and liabilities and deferred inflow of resources using the accrual basis of accounting, which is like the accounting used by most private-sector companies. All the current period revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net position of the entity and its change. You can think of the net position—the difference between assets and deferred outflows and liabilities and deferred inflows—as one way to measure the financial health, or financial position. Over time, increases or decreases in the net position is one indicator of whether its financial health is improving or deteriorating.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDER  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2021**

***Fund Financial Statements***

The Fund Financial Statements provide detailed information about the most significant funds—not the Office operations as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

The Office utilizes 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 at the period-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 programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

***FINANCIAL HIGHLIGHTS***

Our financial statements provide these insights into the results of this period's operations:

- Net position of our governmental funds increased by over \$200,000. Unrestricted Net Position was \$175,150 and represents the portion available to maintain the continuing obligations to citizens. During the year the Office purchased an office building and equipment that was funded by a grant from the State Office of Public Defender Board; and as such the Net Invested in Capital Assets increased and was \$200,727.
- The governmental fund reported total ending fund balance (all considered unassigned) of \$153,426; a decrease of \$15,747 from the prior year.

The Statement of Net Position and the Statement of Activities reports 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.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDER  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2021**

**FINANCIAL ANALYSIS OF THE OFFICE AS A WHOLE (GWFS)**

The net position was \$375,877 at the end of the current fiscal year, which was a significant increase from the prior fiscal year. Following is a summary of the government-wide Statement of Net Position:

	2021	2020	Increase (Decrease)
Current and Other Assets	\$ 184,796	\$ 184,155	\$ 641
Capital Assets	200,727	1,322	199,405
<b>Total Assets</b>	<b>385,523</b>	<b>185,477</b>	<b>200,046</b>
Deferred outflows of resources	45,959	36,612	9,347
Current liabilities	31,370	14,982	16,388
Net pension liability (asset)	(111,792)	(29,181)	(82,611)
<b>Total Liabilities</b>	<b>(80,422)</b>	<b>(14,199)</b>	<b>(66,223)</b>
Deferred inflows of resources	136,027	74,672	61,355
Net Invested in Capital Assets	200,727	1,322	199,405
Unrestricted	175,150	160,294	14,856
<b>Total Net Position</b>	<b>\$ 375,877</b>	<b>\$ 267,522</b>	<b>\$ 214,261</b>

Unrestricted net position—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—increased due to normal operations of the office. The balance in net position represents the accumulated results of all past periods' operations. Capital Assets and Net invested in Capital Assets increase significantly for the building purchase.

Deferred outflows and inflows of resources and the pension asset increases were due to the changes in the components of the pension liability measured at December 31, 2020 by the actuary.

The Office received a grant from the State Board of Public Defenders for the purchase of a building and the contents of equipment for \$203,345 that is included in program revenues.

The total cost of all judicial programs and services was \$928,281 which was a 3.7% decrease from the prior fiscal year.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDER  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2021**

Following is a summary of the government-wide Statement of Activities:

	2021	2020	Increase (Decrease)
Total program expenses	\$ (928,281)	\$ (964,363)	\$ 36,082
Total program revenues	1,139,341	885,660	253,681
<b>Net program income</b>	211,060	(78,703)	289,763
General revenues	3,201	8,388	(5,187)
<b>Change in Net Position</b>	214,261	(70,315)	284,576
<b>Net Position:</b>			
Beginning of the year	161,616	231,931	(70,315)
End of the year	\$ 375,877	\$ 161,616	\$ 214,261

**FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS (FFS)**

The Office utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

The general fund reported an ending fund balance of \$153,426 – all considered unassigned. This reflects a decrease of \$15,747 from the prior period. This decrease is primarily due to the same results described within the analysis of the governmental activities.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The original budget for the General Fund was not revised during the year. Estimated revenues were favorable. The Total expenditure variance was unfavorable by 12% due to the capital outlay not budgeted for the building purchase.

**CAPITAL ASSETS**

The Office investment in capital assets, net of accumulated depreciation, for governmental activities was \$200,727. This year a building and its equipment contents totaling \$203,625 was added to capital assets. There were no disposals from capital assets. Depreciation expense of \$4,220 was charged to the governmental activities. More detailed information about the capital assets is presented in Note 5 to the financial statements.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDER  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2021**

**NET PENSION LIABILITY**

The Office recorded the Net Pension Liability (Asset) in the amount of \$(111,792) in the current year in accordance with the implementation of GASB 68. More detailed information about the long-term liability is presented in Note 6 to the basic financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Among the factors considered in compiling the 2022 budget were:

1. any changes in rates and fees for the next fiscal year
2. personnel and benefit changes
3. any new laws and regulations enacted that would apply to the upcoming year
4. any new revenue sources or expenditures not previously encountered.

Highlights of next year's adopted budget for the general fund include:

Projected Beginning Balance	\$127,315
Anticipated Income	868,633
Anticipated Expenditures	995,947
Excess Expenditures over Revenues	(127,314)
Projected Ending Balance	\$1

**CONTACTING THE OFFICE 'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Office's finances and to show the Office's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Andrea Stentz, Chief Defender  
Seventeenth Judicial District Office of the Indigent Defenders  
204 Green Street  
Thibodaux, LA 70301

# ***FINANCIAL SECTION***





# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## INDEPENDENT AUDITOR'S REPORT

Seventeenth Judicial District  
Office of the Indigent Defender  
Lafourche Parish, Louisiana

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities and each major fund of the Seventeenth Judicial District Office of the Indigent Defender, State of Louisiana, a component unit of the Louisiana Public Defender Board as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting polices used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information section be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Seventeen Judicial District Office of the Indigent Defender's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to the Agency Head and the Justice System Funding Schedule as listed as other supplementary information in the table of contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements. These schedules are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 16, 2021, on our consideration of the Seventeenth Judicial District Office of the Indigent Defender's internal control over financial reporting and our 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 our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit in accordance with *Government Auditing Standards* in considering the office's internal control over financial reporting and compliance.

*Stagni & Company*

Thibodaux, Louisiana  
December 16, 2021



**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDERS**

Statement of Net Position

June 30, 2021

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 155,368
Due from other governments	29,428
Total current assets	184,796
Noncurrent assets:	
Capital assets, net of depreciation	200,727
Total assets	\$ 385,523
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources - contributions	18,063
Deferred outflows of resources - other	27,896
Total deferred outflows of resources	45,959
 <b>LIABILITIES</b>	
Accounts payable	\$ 31,370
Total current	31,370
Long-term:	
Net Pension liability (asset)	(111,792)
Total liabilities	(80,422)
 <b>DEFERRED INFLOWS OF RESOURCES</b>	 136,027
 <b>NET POSITION</b>	
Net invested in capital assets	200,727
Unrestricted	175,150
Total net position	\$ 375,877

See notes to financial statements.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDERS**

Statement of Activities  
For the Year Ended June 30, 2021

**Expenses:**

Governmental activities - General government - Judicial:

Personnel services	\$	516,085
Related benefits		81,922
Panel attorneys and witness fees		254,426
Legal and accounting		6,479
Insurance		10,710
Office supplies		13,198
Dues and subscriptions		5,020
Travel, conventions, and training		132
Rent		26,950
Telephone		9,139
Depreciation		4,220
Total program expenses		928,281

**Program revenues:**

Charges for services		346,907
Operating grants and contributions		792,434
Total program revenue		1,139,341
Net program revenue		211,060

**General revenues:**

Unrestricted investment earnings		1,273
Other		1,928
Total general revenues		3,201
Increase (Decrease) in net position		214,261

**Net position:**

Beginning of the year		161,616
End of the year	\$	375,877

See notes to financial statements.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDERS**

Balance Sheet - Governmental Fund  
June 30, 2021

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 155,368
Due from other governments	29,428
<b>TOTAL ASSETS</b>	<u>\$ 184,796</u>
 <b>LIABILITIES AND FUND EQUITY</b>	
Accounts Payable	<u>\$ 31,370</u>
<b>TOTAL LIABILITIES</b>	<u>31,370</u>
 Fund balances -	
Unassigned	153,426
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 184,796</u>

**RECONCILIATION TO STATEMENT OF NET POSITION:**

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

Capital assets used in governmental activities are not financial resources		200,727
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the funds		
Net Pension (Liability) Asset		111,792
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds		
Deferred outflows of resources - contributions	18,063	
Deferred outflows of resources - other	<u>27,896</u>	
		45,959
Deferred inflows of resources related to pensions		<u>(136,027)</u>
<b>Net position of governmental activities</b>		<u>\$ 375,877</u>

See notes to financial statements.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDERS**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund  
For the Year Ended June 30, 2021

<b>REVENUES</b>	
Court cost on fines and forfeitures	\$ 346,907
Intergovernmental	792,434
Interest Income	1,273
Other	1,928
<b>TOTAL REVENUES</b>	<b>1,142,542</b>
 <b>EXPENDITURES - JUDICIAL:</b>	
<i>Current:</i>	
Salaries and related benefits	514,670
Related benefits	112,525
Panel attorneys and expert witness fees	254,426
Legal and accounting	6,479
Insurance	10,710
Office supplies	13,198
Repairs and maintenance	1,200
Advertising	215
Dues and subscriptions	5,020
Travel, conventions, and training	132
Rent	26,950
Telephone and utilities	9,139
Total current expenditures	954,664
Capital outlay	203,625
<b>TOTAL EXPENDITURES</b>	<b>1,158,289</b>
 <b>NET CHANGE IN FUND BALANCE</b>	 <b>(15,747)</b>
<b>FUND BALANCE:</b>	
<i>Beginning of year</i>	169,173
<i>End of year</i>	<b>\$ 153,426</b>

See notes to the financial statements.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDERS**

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, 2021

Net change in fund balances - governmental fund (FFS) \$ (15,747)

Amounts reported for *governmental activities* in the statement of activities (GWFS) are different because:

Governmental funds report capital outlays as expenditures in the individual fund. Governmental activities report depreciation expense to allocate the cost of those capital assets over the estimated useful lives of the asset.

Capital outlay	203,625	
Depreciation expense	<u>(4,220)</u>	
		199,405

Repayment of Non-current liabilities are reported as an expenditure in governmental funds, but the payment reduces long-term obligations in the statement of net position. In the current year, these amounts consists of:

Pension expense and deferrals	<u>30,603</u>	
Change in net assets of governmental activities (GWFS)		<u><u>\$ 214,261</u></u>

See notes to financial statements.



**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**INTRODUCTION**

The Seventeenth Judicial District Office of Indigent Defenders (the Office) was established in compliance with Louisiana Revised Statutes 15:144-149. Pursuant to the passage of Act 307, district indigent defender boards throughout the State of Louisiana were dissolved and district offices of public defender were created, all serving under the direction of the Louisiana Public Defender Board headquartered in Baton Rouge. The local office now functions as the Seventeenth Judicial District Office of Indigent Defenders under the supervision of a District Director (domiciled with the Seventeenth District) in charge of day to day operations, serving the Seventeenth Judicial District. Its purpose is to provide and compensate legal 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.

Revenues to finance the Office's operations are provided primarily from court cost, fines and forfeitures of bonds imposed by the courts, as well as intergovernmental grants from the State of Louisiana Public Defender Board. The Office employs ten employees who include the chief district defender, five assistant indigent defenders, an office manager, and three secretaries.

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A.      Basis of Presentation**

The accompanying basic financial statements have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Governmental Accounting Standards Board Statement No. 14 "The Financial Reporting Entity", sets forth the standards for defining and presenting the reporting entity in financial statements. To fairly present the financial position and results of operations of the financial reporting entity, a government must determine whether its reporting entity consists of only the legal entity known as the "primary government" or one or more organizations called "component units."

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

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

**B.      Reporting entity**

The Seventeenth Judicial District Office of the Indigent Defenders is considered a component unit of the Louisiana Public Defender Board. The District Director's authority is contingent upon the approval of the Louisiana Public Defender Board, who appointed and may relieve the District Director of his duties.

Inclusion of a "potential component unit" in the primary government's reporting entity depends on whether the primary government is financially accountable for the potential component unit. The key criteria for deciding financial accountability are any one of the following:

- a.      Fiscal dependency of the potential component unit on the primary government, or
- b.      The primary government appoints a voting majority of the potential component unit's governing body and:
  1.      the primary government can impose its will on the potential component unit and/or
  2.      a financial benefit/burden relationship exists between the primary government and the potential component unit; or
- c.      The primary government's financial statements would be misleading or incomplete if the potential component unit were excluded.

The Office's financial statements include all funds and activities et cetera, that are within the oversight responsibility of the Seventeenth Judicial District. Other local governments over which the Seventeenth Judicial District Office of the Indigent Defenders exercises no oversight responsibility are excluded from the accompanying financial statements. These units are considered separate reporting entities and issue financial statements separate from those of the Office.

**C.      Fund accounting**

The Office's accounts are organized and operated on the basis of funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

The Office reports the General Fund as a governmental fund. The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

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

**D.      Measurement Focus and Basis of Accounting**

*Government-Wide Financial Statements*

The Statement of Net Position and the Statement of Activities report information on all of the non-fiduciary activities. Governmental activities are reported separately from business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

*Fund Financial Statements*

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

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

**D.      Measurement Focus and Basis of Accounting (Continued)**

Court costs, fines, forfeitures, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are measurable and available only when it is received by the government.

**E.      Deposits**

Cash includes amounts in interest-bearing demand deposits. Under state law, the Office may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under laws of the United States.

**F.      Capital assets**

Capital assets that include property, plant and equipment, are capitalized at historical cost or estimated cost and depreciated over their estimated useful lives. Donated assets are recorded as capital assets at their fair market value at the date of donation. The Office has a policy of a threshold level of \$300 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

- |             |            |
|-------------|------------|
| • Equipment | 3-10 years |
| • Furniture | 5 years    |
| • Law books | 5 years    |

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

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

**G.      Compensated absences**

Employees of the Office receive five (5) to twenty (20) working days of sick leave depending on their years of service and two (2) weeks to three (3) weeks of vacation leave each year after the employee has been employed for a period of twelve months, depending on their years of service. Unused leave may not be accumulated and is not paid upon termination or retirement; therefore, there are no leave benefits that are required to be reported.

**H. Equity**

*Net Position – Government -wide*

For the government-wide statement of net position, net position is reported in three components:

1. Net investment in capital assets – consists of capital assets net of accumulated depreciation.
2. Restricted – consists of net position with constraints placed on the use by law through constitutional provisions, enabling legislation, or externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
3. Unrestricted - All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

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

**I. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, expenses during the reporting period. Actual results could differ from those estimates.

**J. Pension Plans**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees' Retirement System of Louisiana ("the Plan"), and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**K. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Indigent Defender's office has recognized deferred outflows of resources for pension contributions and other postemployment benefits (OPEB) contributions.

In addition to liabilities, the statement of financial position also reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Indigent Defender's office has recognized deferred inflows of resources for pension liability and other postemployment benefits (OPEB) liability based on actuarial valuation that was performed.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**Note 1      Summary of Significant Accounting Policies (Continued)**

**NOTE 2      BUDGETS**

A balanced operating budget is prepared by the District Director and the Financial Officer. The budget may be amended during the year as conditions dictate so long as it remains in balance. The original budget was not amended during the year.

**NOTE 3      DEPOSITS**

Deposits (demand deposits, interest bearing demand deposits, time deposits, and certificates of deposit) are recorded at cost, which approximates fair value. The reported amount of deposits is as follows:

<b>ACCOUNT</b>	
Capital One interest-bearing checking account	\$ 45,176
South Lafourche Bank certificate of deposit	110,192
<b>TOTAL</b>	<b>\$ 155,368</b>

Custodial credit risk is the risk that in an event of a bank failure, deposits may not be returned. 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 always 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.

For the year ended, the Office had \$175,060 in deposits (collected bank balances). These deposits are secured fully by federal deposit insurance; therefore, none of the deposits were exposed to custodial credit risk.

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 entity that the fiscal agent has failed to pay deposited funds upon demand.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**NOTE 4 DUE FROM OTHER GOVERNMENTS**

The balance due from other governments of \$29,428 is for court cost, fines and forfeitures fees collected and due from other governmental entities as follows:

Lafourche Parish Sheriff	\$ 23,758
City Court of Thibodaux	\$ 5,670

**NOTE 5 CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year is as follows:

<b>Governmental activities</b>	<b>Furniture, Equipment, And Library</b>
<b>Total Cost of assets at June 30, 2020</b>	<b>\$ 32,877</b>
Additions	203,625
Deletions/Adjustments	-
<b>Total Cost of assets at June 30, 2021</b>	<b>236,502</b>
Less: Accumulated Depreciation	(35,775)
<b>Total capital assets, net</b>	<b>\$ 200,727</b>

Depreciation expense of \$4,220 was charged to governmental activities.

**NOTE 6 PENSION PLAN**

The Office has adopted GASB Statement No. 68 *Accounting and Financial Reporting for Pensions*. That Statement requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to measure the annual costs of pension benefits more comprehensively and comparably.

***Plan Description and Provisions***

All full-time employees are members of the Parochial Employees Retirement System of Louisiana (PERS) a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S. 11:1901 of the Louisiana Revised Statutes (LRS), through 2025. The (PERS) was originally established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana.



**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**NOTE 6      PENSION PLAN (Continued)**

A Board of Trustees, an Administrative Director, an Actuary and Legal Counsel operate the System. The System provides retirement benefits to an employee of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and elect to become members of the System. All members of the (PERS) are participants in either Plan A or Plan B. Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The Retirement System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana.

All permanent eligible government employees who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. The Office participates in Plan B. The types of benefits provided under this plan include:

***Retirement Benefits***

Any members can retire providing he/she meets one of the following criteria, if they were hired prior to January 1, 2007:

- Age 55 with 30 years of creditable service.
- Age 60 with a minimum of 10 years of creditable service.
- Age 65 with a minimum of 7 years of creditable service

If members were hired after January 1, 2007, a member can retire providing he/she meets one of the following criteria:

- Age 55 with 30 years of service
- Age 62 with 10 years of service
- Age 67 with 7 years of service

Generally, the monthly amount of the retirement allowance of any member of Plan B shall consist of an amount equal to two percent of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**NOTE 6      PENSION PLAN (Continued)**

***Survivor Benefits***

Plan B members need ten (10) years of service credit to be eligible for survivor benefits. Upon the death of any member of Plan B with 20 or more years of creditable service who is not eligible for normal retirement, the plan provides for an automatic Option 2 benefit for the surviving spouse when he/she reaches age 50 and until remarriage, if the remarriage occurs before age 55. A surviving spouse who is not eligible for Social Security survivorship or retirement benefits and married not less than 12 months immediately preceding the death of the member, shall be paid an Option 2 benefit beginning at age 50.

***Deferred Retirement Option Plan Benefits***

In lieu of terminating employment and accepting a service retirement, any member who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in DROP may receive at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

***Disability Benefits***

A member hired prior to January 1, 2007, shall be eligible to retire and to receive a disability benefit if he/she has at least five years of creditable service, is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. If a member was hired after January 1, 2007, shall be eligible to retire and to receive disability benefit if he/she has at least seven years of creditable service.

Upon retirement caused by disability, a member of Plan B shall be paid a disability benefit equal to the lesser of an amount equal to two percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or an amount equal to what the member's normal benefit would be based on the member's current final compensation but assuming the member remained in continuous service until his earliest normal retirement age.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**NOTE 6 PENSION PLAN (Continued)**

***Cost of Living Increases***

The board is authorized to provide a cost-of-living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retiree 62 and older. (R.S. 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

***Contributions***

Contributions by employers are actuarially determined each year. For the measurement year ended December 31, 2020, the employer's actuarially determined contribution rate was 7.39%, however, the actual rate was 7.50%. Member contributions are established by state statute at 3% of compensation for Plan B members. The contributions are deducted from the member's salary and remitted by the participating employer. Employer contributions to the pension plan totaled \$37,141 for the year ended June 30, 2021.

According to state statute, the System also receives  $\frac{1}{4}$  of 1% of ad valorem taxes collected within the respective parishes except Orleans and East Baton Rouge parishes. The system also received revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-contributing entities but are not considered special funding situations.

***Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources:***

As of June 30, 2021, the Office reported a total of (\$111,792) for its proportionate share of the net pension (asset) of the Parochial Employees Retirement System of Louisiana (PERS).

The net pension liability (asset) was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**NOTE 6 PENSION PLAN (Continued)**

The proportion of the net pension liability was based on a projection of the long-term contributions to the plans relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2020 and December 31, 2019, the proportion of the plan was as follows:

<u>Plan</u>	<u>Proportionate share</u>	
	<u>12/31/19</u>	<u>12/31/20</u>
PERS	.403355%	.435453%

For the fiscal year ended June 30, 2021, the Office recognized pension expense of \$13,138.

Deferred outflows of resources and deferred inflows of resources related to pensions were reported from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Changes in proportion	\$ 1,660	\$ (700)
Changes of Assumption	19,145	
Differences between expected and actual experience	7,091	(3,207)
Projected and Actual Inv Earnings on PP Investments	-	(132,120)
Office's contributions subsequent to the measurement date	<u>18,063</u>	<u>-</u>
	<u>\$ 45,959</u>	<u>\$ (136,027)</u>

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**NOTE 6 PENSION PLAN (Continued)**

The deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2022	\$(32,741)
2023	\$(9,126)
2024	\$(44,346)
2025	\$(21,918)

***Actuarial assumptions:***

The total pension liabilities in the December 31, 2020, actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurements:

<u>Plan</u>	<u>PERS</u>
Inflation	2.30%
Salary increases	4.25%
Investment rate of return	6.40%
Actuarial cost method	Entry age normal
Expected remaining service lives	4 years

The Cost-of-Living Adjustments were the present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**NOTE 6      PENSION PLAN (Continued)**

Mortality rates for PERS were based on the Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females for active members, MP2018 scale for annuitants and beneficiaries. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females for active members using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females for active members, MP2018 scale for disabled annuitants.

The discount rate of 6.4% was determined based on expected cash flows which assume that contributions from plan members will be made at current contribution rates and that contributions from the Office and the non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on these assumptions, the Plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on plan investments was applied as the discount rate to all periods of projected benefit payments to determine the total pension liability.

The long term expected rate of return on pension plan investments was determined using a triangulation method which integrates CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

Best estimates of arithmetic real rates of return for each major class included in the System's target asset allocation as of December 31, 2020 are summarized in the following table:

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**NOTE 6 PENSION PLAN (Continued)**

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real assets	2%	0.11%
Totals	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

***Sensitivity of the of the Office's proportionate share of the net pension liabilities to changes in the discount rate:***

The following presents the Office's proportionate shares of the net pension liabilities of the plan, calculated using the discount rates as shown above, as well as what the Office's proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<u>1% Decrease</u> 5.40%	<u>Current Discount Rate</u> 6.40%	<u>1% Increase</u> 7.40%
PERS	\$104,510	\$(111,792)	\$ (292,542)

**Pension plan fiduciary net position:**

Detailed information about the Plans' fiduciary net position is available in the separate issued financial statements of the Plans. The Parochial Employees' Retirement System issues a stand-alone audit report on its financial statements for the year ended December 31, 2019. Access to the audit report can be found on the System's website: [www.persla.org](http://www.persla.org) or on the Office of the Louisiana Legislative Auditor's official website: [www.la.state.la.us](http://www.la.state.la.us).

**Support of Non-employer contributing entities:**

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Office recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employers contributing entities.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**NOTE 6 PENSION PLAN (Continued)**

During the year ended June 30, 2021, the Office recognized revenue as a result of support received from non-employer contributing entities of \$6,601 for its participation in PERSL.

**Payables to the pension plans:**

At June 30, 2020, there was \$12,644 due to the pension plan for employer and employee required contributions.

**NOTE 7 RISK MANAGEMENT**

The Office is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets. The Office purchased commercial insurance policies for all claims relating to the above types of risks. The Office's is liable for the payment of the deductible associated with the above types of risks. Settlements have not exceeded insurance coverage in any of the three preceding years.

**NOTE 8 OPERATING LEASE**

The Office entered into an operating lease to rent a building located at 204 Green Street on August 26, 2016 for a six year period commencing on September 1, 2016 through September 30, 2022 at a monthly rental rate of \$2,450.

**NOTE 9 GOVERNMENTAL FUND REVENUES AND EXPENDITURES**

Louisiana Revised Statute (R.S.) 24:515.1 requires the Louisiana Legislative Auditor to develop a uniform format for audit reports to assist district public defenders in reporting all major sources of revenue and expenditures. The following is the required information in that format:



**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

Revenues:

<b>State Government</b>			
Grants	\$ 792,434		
Total			\$ 792,434
<b>Local Government</b>			
Statutory fines, forfeitures, fees, court costs and other	346,907		
Total			346,907
<b>Investment Earnings</b>			1,273
<b>Miscellaneous</b>			1,928
Total Revenues			<u>\$ 1,142,542</u>

Expenditures:

<b>Personnel Services and Benefits</b>			
Salaries	\$ 514,670		
Retirement Contributions	37,142		
Health Insurance	36,658		
Payroll taxes	38,725		
Total			\$ 627,195
<b>Professional Development</b>			
Dues, licenses, and registrations	5,020		
Travel and training	132		
Total			5,152
<b>Operating Cost</b>			
Contract Services - Attorney/Legal	254,426		
Lease - Office	26,950		
Insurance	10,710		
Supplies	13,198		
Legal and accounting	6,479		
Repairs and maintenance	1,415		
Utilities and telephone	9,139		
Total			322,317
Total Expenditures			<u>\$ 954,664</u>

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF INDIGENT DEFENDERS  
Notes to the Financial Statements  
For the Year Ended June 30, 2021**

**Note 10**                      **SUBSEQUENT EVENTS**

*Pandemic* – In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that had and may have a significant impact on the operating activities of the office. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the economy overall, all of which are uncertain.

***REQUIRED SUPPLEMENTARY  
INFORMATION***

**SEVENTEENTH JUDICIAL DISTRICT**  
**OFFICE OF THE INDIGENT DEFENDERS**  
 Budgetary Comparison Schedule - General Fund  
 For the Year Ended June 30, 2021

	Original Budget	Final Budget**	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES</b>				
Court cost on fines and forfeitures	379,755	\$ 379,755	\$ 346,907	\$ (32,848)
Intergovernmental	503,133	503,133	792,434	289,301
Interest Income	120	120	1,273	1,153
Other	-	-	1,928	1,928
Total revenues	<u>883,008</u>	<u>883,008</u>	<u>1,142,542</u>	<u>259,534</u>
<b>EXPENDITURES</b>				
Current- Judicial				
Salaries	506,020	506,020	514,670	(8,650)
Related benefits	116,000	116,000	112,525	3,475
Panel attorneys	293,600	293,600	254,426	39,174
Law library	6,600	6,600	-	6,600
Legal and accounting	12,000	12,000	6,479	5,521
Attorney & Investigation expense -				
Major felonies & capital cases	8,000	8,000	-	8,000
Insurance	13,000	13,000	10,710	2,290
Office supplies	16,423	16,423	14,398	2,025
Advertising	1,500	1,500	215	1,285
Dues and subscriptions	-	-	5,020	(5,020)
Travel, conventions, and training	1,000	1,000	132	868
Rent	33,000	33,000	26,950	6,050
Telephone and utilities	12,000	12,000	9,139	2,861
Total current expenditures	<u>1,019,143</u>	<u>1,019,143</u>	<u>954,664</u>	<u>64,479</u>
Capital outlay	1,000	1,000	203,625	(202,625)
Total expenditures	<u>1,020,143</u>	<u>1,020,143</u>	<u>1,158,289</u>	<u>(138,146)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(137,135)	(137,135)	(15,747)	121,388
<b>FUND BALANCE:</b>				
Beginning of the year	137,135	169,173	169,173	-
End of the year	<u>\$ -</u>	<u>\$ 32,038</u>	<u>\$ 153,426</u>	<u>\$ 121,388</u>

\*\* The Budget was not amended during the fiscal year.

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDERS  
Last Ten Fiscal Years\*  
Parochial Employees Retirement System- Plan B**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION**

**LIABILITY (ASSET):**

Audit Period	06/30/16	06/30/17	06/30/18	06/30/19	06/30/20	06/30/21
Mesaurement Date	12/31/15	12/31/16	12/31/17	12/31/18	12/31/19	12/31/20
Proportion of the net pension liability	0.483706%	0.437930%	0.393203%	0.423276%	0.403355%	0.435453%
Proportionate share of the net pension liability (asset)	\$ 77,816	\$ 56,873	\$ (49,473)	\$ 114,354	\$ (29,181)	\$ (111,792)
Covered employee payroll	\$ 432,025	\$ 436,121	\$ 417,649	\$ 435,238	\$ 465,709	\$ 485,190
Proportionate share of the net pension liability as a percentage of its covered employee payroll	18.01%	13.04%	-11.85%	26.27%	-6.27%	-23.04%
Plan fiduciary net position as a percentage of the total pension liability	93.48%	95.50%	104.02%	91.93%	102.05%	106.76%

**SCHEDULE OF CONTRIBUTIONS:**

Contractually required contribution	\$ 36,722	\$ 33,206	\$ 31,836	\$ 33,211	\$ 33,605	\$ 37,405
Contributions paid	(36,722)	(33,206)	(31,836)	(33,211)	(33,610)	(36,389)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ (5)	\$ 1,016
Covered employee payroll	\$ 432,025	\$ 436,121	\$ 417,649	\$ 435,238	\$ 465,709	\$ 485,190
Contribution as a percentage of covered	-8.50%	-7.61%	-7.62%	-7.63%	-7.22%	-7.50%

Note: Initial Year of GASB 68 Implementation is 2015, Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**Notes to Required Supplementary Information:**

<i>Changes of Benefit Terms include:</i>	no change	no change	no change	no change	no change	
<i>Changes of Assumptions:</i>						
Inflation Rate	2.50%	2.50%	2.50%	2.40%	2.40%	2.30%
Project Salary Increases	5.25%	5.25%	5.25%	4.25%	4.25%	4.25%
Discount Rate	7.25%	7.00%	6.75%	6.50%	6.50%	6.40%
Actuarial Cost method-Plan B	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal

***OTHER SUPPLEMENTARY  
INFORMATION***

**SEVENTEENTH JUDICIAL DISTRICT  
OFFICE OF THE INDIGENT DEFENDERS**

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2021

**Agency Head Name: Andrea Stentz, Chief Indigent Defender**

<b>Purpose</b>	<b>Amount</b>
Salary	\$90,000
Benefits - FICA & Medicare	\$0
Benefits - retirement	\$4,140
Contract Labor	\$0
Car Allowance	\$0
Vehicle provided by government	\$0
Per Diem	\$0
Reimbursements/Office Expense	\$421
Travel	\$57
Registration fees	\$0
Conference travel	\$0
Continuing professional education fees	\$0
Housing	\$0
Unvouchered expenses	\$0
Special meals	\$0
Fuel	\$0
Dues - LSBA	\$435
Cell Phone	\$0
Other	\$0

# Justice System Funding Schedule - Receiving Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	17th Judicial District Office of Indigent Defenders
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1622
Date that reporting period ended (mm/dd/yyyy)	June 30, 2021

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples include Judicial Expense Fund, Drug Court Fund, Veterans Treatment Court Fund, etc.

Cash Basis Presentation	First Six Month Period Ended 12/31/20	Second Six Month Period Ended 06/30/21
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**Receipts From:** (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)

Lafourche Parish Sheriff Office - Criminal Bond Fee	21,865	40,188
Lafourche Parish Sheriff Office - Criminal Bond Fee-Act 494	582	1,352
Lafourche Parish District Attorney - Bond Forfeiture		94
City Court of Thibodaux - Criminal Court Costs	24,655	30,915
Lafourche Parish Sheriff Office - Criminal Fines and Costs	107,375	103,572
Agency name/collection type	-	-
<b>Subtotal Receipts</b>	<b>154,477</b>	<b>176,121</b>

**Ending Balance of Amounts Assessed but Not Received** (only applies to those agencies that assess on behalf of themselves, such as courts)

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***REPORTS REQUIRED BY GAO***



# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## **Independent Auditor's 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**

Seventeenth Judicial District  
Office of the Indigent Defenders  
Lafourche Parish, Louisiana

We have audited, in accordance with the 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, the financial statements of the governmental activities and major fund of the Seventeenth Judicial District Office of the Indigent Defender, State of Louisiana, a component unit of the Louisiana Public Defender Board as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 16, 2021.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

*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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Stagni & Company*

Thibodaux, Louisiana  
December 16, 2021

