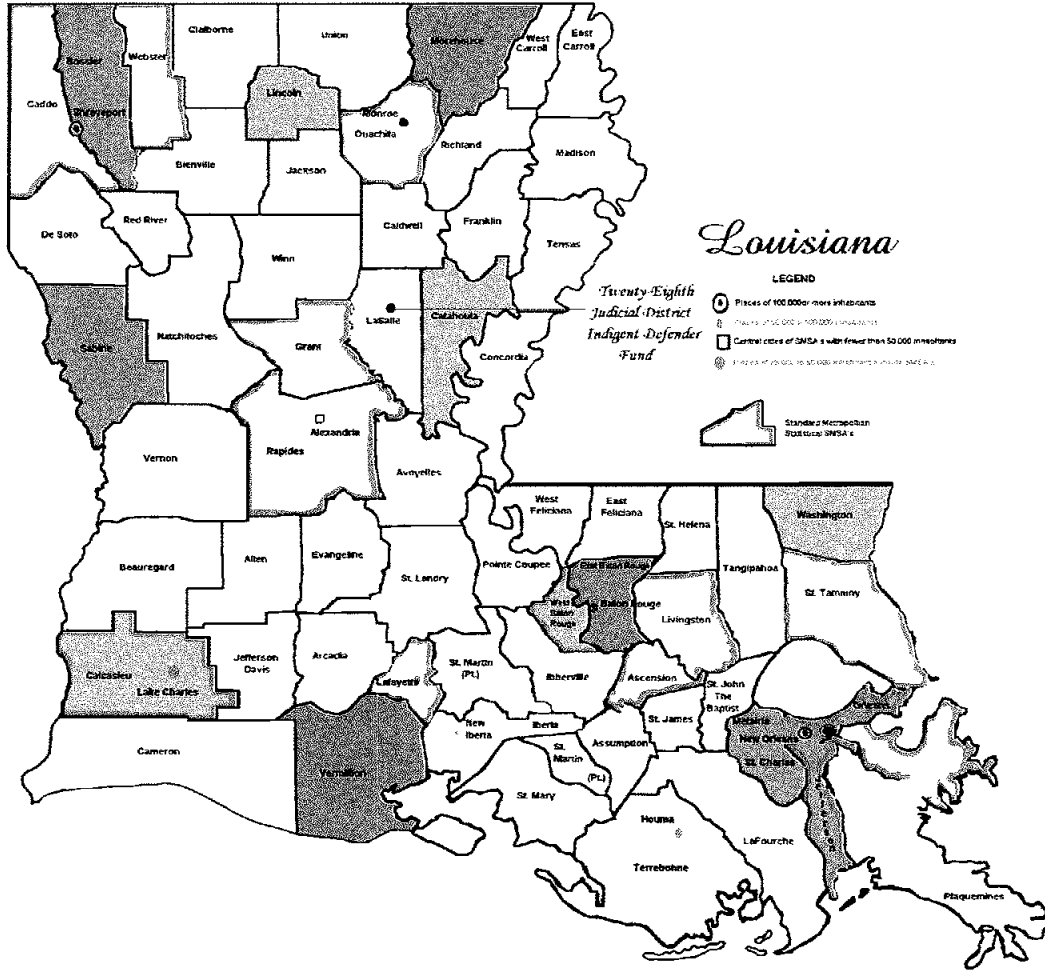


**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**Financial Statements
June 30, 2014**

TWENTY-EIGHTH JUDICIAL DIPSTRICT INDIGENT DEFENDER FUND LASALLE PARISH



✓ The Twenty-Eighth Judicial District Indigent Defender Fund is 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. The judicial district encompasses the Parish of LaSalle, Louisiana.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

For the Year Ended June 30, 2014

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John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A.
davidvercher@ymail.com

THE VERCHER GROUP

*A Professional Corporation of
Certified Public Accountants*

P.O. Box 1608
1737 N 2nd St. – Suite A
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

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Society of Louisiana
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT

28th Judicial District Indigent Defender Fund
Jena, Louisiana

We have reviewed the accompanying basic financial statements of the governmental activities of the 28th Judicial District Indigent Defender Fund, as of and for the year ended June 30, 2014, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the 28th Judicial District Indigent Defender Fund. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the 28th Judicial District Indigent Defender Fund is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

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

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated October 13, 2014, on the results of our agreed-upon procedures.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The management's discussion and analysis and budgetary comparison information on pages 3 through 5 and 26, are presented for purposes of additional analysis. Such information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group

Jena, Louisiana
October 13, 2014

**Twenty-Eighth Judicial District
Indigent Defender Fund**

**Management's Discussion and Analysis (MD&A)
June 30, 2014**

As management of the Twenty-Eighth Judicial District Indigent Defender Fund, we offer readers of the district's financial statements this narrative overview and analysis of the financial activities of the district for the fiscal year ended June 30, 2014. We encourage readers to consider the information presented here in conjunction with the district's financial statements, which are attached.

FINANCIAL HIGHLIGHTS

- The assets exceeded the liabilities of the district for the current fiscal year by \$91,478 (net position).
- The district's cash balance at June 30, 2014, was \$25,510.
- The district had total revenue of \$132,794, and total expenditures of \$200,505, which decreased the fund balance by \$67,711.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to the district's basic financial statements. The district's basic financial statements consist of the Statement of Net Position, Statement of Activities, Statement of Revenue, Expenditures and Changes in Fund Balances, Balance Sheet, and the Notes to the Basic Financial Statements.

The district's overall financial position and operations for the past two years are summarized below based on the information in the current and prior financial statements.

Statement of Net Position			
<u>Category</u>	<u>2013</u>	<u>2014</u>	<u>% Change</u>
Cash & Cash Equivalents	\$ 54,680	\$ 25,510	-53.4
Receivables (Net of Allowance)	99,701	61,294	-38.5
Capital Assets, Net	7,054	5,809	-17.7
Total Assets	<u>161,435</u>	<u>92,613</u>	-42.6
Liabilities			
Accounts Payable	950	1,135	19.5
Total Liabilities	<u>950</u>	<u>1,135</u>	19.5
Net Position			
Net Investment in Capital Assets	7,054	5,809	-17.6
Unrestricted	153,431	85,669	-44.2
Total Net Position	<u>\$ 160,485</u>	<u>\$ 91,478</u>	-43.0

- Cash decreased by \$29,170 or 53.4% in the current year. This decrease is due to a decrease in grants received during the year.
- Total net position decreased by \$69,007 or 43.0%. The primary reason for this decrease was a decrease in grant income of \$201,127.

See accountant's report.

**Twenty-Eighth Judicial District
Indigent Defender Fund**

**Management's Discussion and Analysis (MD&A)
June 30, 2014**

Statement of Revenues, Expenditures and Changes in Fund Balances

Category	2013	2014	% Change
Revenues			
Grants	\$ 268,761	\$ 67,634	-74.8
Court Costs	64,727	65,160	0.7
Total Revenues	<u>333,488</u>	<u>132,794</u>	-60.2
Expenditures			
Personal Services & Benefits	85,620	77,048	-10.0
Operating Costs	136,079	123,457	-9.3
Total Expenditures	<u>221,699</u>	<u>200,505</u>	-9.6
Net Change in Fund Balance	111,789	(67,711)	160.6
Prior Period Adjustment	-0-	-0-	0.0
Fund Balance-Beginning	41,642	153,380	268.3
Fund Balance-Ending	<u>\$ 153,431</u>	<u>\$ 85,669</u>	-44.2

- Total revenue decreased by \$200,694 or 60.2% in the current year. The main cause for this decrease is due to a decrease in grant monies in the amount of \$201,127.
- Total expenditures decreased by \$21,194 or 9.6% in the current year. The main cause for this decrease is due to a decrease in personnel services and benefits in the amount of \$8,572.

CAPITAL ASSETS

Capital Assets

At June 30, 2014, the 28th Judicial District Indigent Defender Fund had \$5,809 invested in capital assets, including furniture and equipment.

Capital Assets at Year-End

	2013	2014
Furniture & Equipment	\$ 10,929	\$ 11,427
Accumulated Depreciation	(3,875)	(5,618)
Capital Assets, Net of Accumulated Depreciation	<u>\$ 7,054</u>	<u>\$ 5,809</u>

See accountant's report.

**Twenty-Eighth Judicial District
Indigent Defender Fund**

**Management's Discussion and Analysis (MD&A)
June 30, 2014**

CONTACTING THE FUND'S FINANCIAL MANAGEMENT

The financial report is designed to provide a general overview of the district's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following address:

28th Judicial District Indigent Defender Fund
Derrick Carson, Chairman
PO Box 13
Jena, LA 71342

See accountant's report.

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A.
davidvercher@ymail.com

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1737 N 2nd St. – Suite A
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

28th Judicial District Indigent Defender Fund
Jena, 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 28th Judicial District Indigent Defender Fund and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the 28th Judicial District Indigent Defender Fund's compliance with certain laws and regulations during the year ended June 30, 2014, 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 \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

*During our review of expenditures, we found no such expenditures.

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.

* The 28th Judicial District Indigent Defender Fund does not have any board members.

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

* The 28th Judicial District Indigent Defender Fund provided the 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.

* Not applicable.

Budgeting

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

* We obtained a copy of the budget. There were no amendments to the budget during the year.

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

* Not applicable. There is no minute book.

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

* The budget comparison had an unfavorable revenue variance of \$78,361 or 37.1% and a favorable expenditure variance.

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 proper authorities.

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 Indigent Defender Fund conducts no meetings.

Debt

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

* We inspected all bank deposit entries in the books 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 for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

* Our review of payroll records and journals revealed no payments to employees which may 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 did not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the 28th Judicial District Indigent Defender Fund and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

The Vercher Group

Jena, Louisiana
October 13, 2014

Basic Financial Statements

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Governmental Fund Type – General Fund
Statement of Net Position
June 30, 2014**

ASSETS	
Cash & Cash Equivalents	\$ 25,510
Intergovernmental Receivables	61,294
Capital Assets (Net of Accumulated Depreciation)	<u>5,809</u>
TOTAL ASSETS	<u><u>92,613</u></u>
 LIABILITIES	
Accounts Payable	<u>1,135</u>
TOTAL LIABILITIES	<u><u>1,135</u></u>
 NET POSITION	
Net Investment in Capital Assets	5,809
Unrestricted	<u>85,669</u>
TOTAL NET POSITION	<u><u>\$ 91,478</u></u>

See accompanying notes and accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Statement of Activities
For the Year Ended June 30, 2014**

	PROGRAM REVENUES			NET	NET
	Expenses	Charges for Services	Operating Grants & Contributions	Net (Expenses) Revenue	REVENUES (EXPENSES) & CHANGES OF PRIMARY GOVERNMENT
Governmental Activities					Governmental Activities
General Government	\$ (201,750)	65,160	67,634	(68,956)	(68,956)
Total Governmental Activities	\$ (201,750)	65,160	67,634	(68,956)	(68,956)
			General Revenues		
			Interest Income		-0-
			Total General Revenues		-0-
			Change in Net Position		(68,956)
			Net Position - Beginning		160,434
			Net Position - Ending	\$	91,478

See accompanying notes and accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Governmental Fund Type – General Fund
Balance Sheet
June 30, 2014**

ASSETS	
Cash & Cash Equivalents	\$ 25,510
Accounts Receivable	61,294
TOTAL ASSETS	<u>86,804</u>
 LIABILITIES	
Accounts Payable	1,135
TOTAL LIABILITIES	<u>1,135</u>
 FUND BALANCES	
Unassigned	85,669
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 86,804</u>

See accompanying notes and accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Reconciliation of the Government Funds Balance Sheet
to the Government-Wide Financial Statement of Net Position
June 30, 2014**

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

Fund Balance, Total Governmental Funds (Statement C)	\$ 85,669
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
	5,809
Net Position of Governmental Activities (Statement A)	\$ <u>91,478</u>

See accompanying notes and accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Statement of Revenues, Expenditures &
Changes in Fund Balances
Governmental Fund Type – General Fund
For the Year Ended June 30, 2014**

REVENUES	
Grants	\$ 67,634
Court Cost on Fines	65,160
TOTAL REVENUES	<u>132,794</u>
 EXPENDITURES	
Personnel Services and Benefits	77,048
Operating Costs	123,457
TOTAL EXPENDITURES	<u>200,505</u>
 NET CHANGE IN FUND BALANCE	 (67,711)
 FUND BALANCES--BEGINNING	 <u>153,380</u>
FUND BALANCES--ENDING	\$ <u>85,669</u>

See accompanying notes and accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Reconciliation of the Statement of Revenues, Expenditures,
& Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2014**

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

Net Change in Fund Balances, Total governmental Funds, Statement E	\$ (67,711)
--	-------------

Governmental funds report capital outlays as expenditure. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay	498	
Depr. Exp.	<u>(1,743)</u>	

Changes in Net Position of Governmental Activities, Statement B	\$ <u><u>(68,956)</u></u>
---	---------------------------

See accompanying notes and accountant's report.

**Notes to the Basic
Financial Statements**

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS

INTRODUCTION

The Twenty-Eighth Judicial District Indigent Defender Fund is 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. The judicial district encompasses the Parish of LaSalle, Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Twenty-Eighth Judicial Indigent Defender Fund 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. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

1. The purpose of the fund is to oversee operations of the fund.

Impact of Recently Issued Accounting Principles

In December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASBS No. 62 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure. This Statement is effective for periods beginning after December 15, 2011, and has been implemented in fiscal year 2012. The adoption of GASBS No. 62 does not have any impact on the Authority's financial statements.

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASBS No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The Statement of Net Assets is renamed the Statement of Net Position and includes the following elements: assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. This Statement is effective for periods beginning after December 15, 2011, and has been implemented in fiscal year 2012. The adoption of GASBS No. 63 does not have any impact on the Authority's financial statements.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

B. REPORTING ENTITY

The Indigent Defender Fund is part of the operations of the district court system. However, the district court system is fiscally dependent on the LaSalle Parish Police Jury for office space and courtrooms. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the Indigent Defender Fund. For these reasons, the Indigent Defender Fund was determined to be a component unit of the LaSalle Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the board and do not present information on the police jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Indigent Defender Fund uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain board functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

The district has a policy of applying expenses to restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Governmental Funds

Governmental funds account for all or most of the Indigent Defender Fund's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the board. The following are the board's governmental funds:

General Fund - the primary operating fund of the Indigent Defender Fund and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to board policy.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Indigent Defender Fund considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Their revenues are recognized when they become measurable and available as net current assets. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

Court costs on fines and forfeitures imposed by the district court are recorded in the year they are collected by the tax collector.

Fees from indigents are recorded when received.

Expenditures

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

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the fund as a whole. These statements include all the financial activities of the Indigent Defender Fund. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from board users as a fee for services; program revenues reduce the cost of the function to be financed from the board's general revenues.

E. FIXED ASSETS & LONG-TERM LIABILITIES

For the year ended June 30, 2014, no interest costs were capitalized for construction of fixed assets.

Depreciation of all exhaustible fixed assets is charged as an expense against its operations. Accumulated depreciation is reported on the proprietary fund balance sheet and governmental fund statement of activities. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Equipment	<u>Life In Years</u>
	5-10

F. CASH, CASH EQUIVALENTS, & INVESTMENTS

All cash and investments (CD's over 90 days) are reported at cost and are on deposit at federally insured banks. At June 30, 2014, the District had cash (bank balances) totaling \$39,663.

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at fiscal year-end. All deposits were secured at the year-end. The categories are described as follows:

- **Category 1** – Insured or collateralized with securities held by the District or by its agent in the District's name.
- **Category 2** – Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- **Category 3** – Uncollateralized.

Amounts on deposit were fully secured as of June 30, 2014, and were secured by the following pledges:

<u>Description</u>	<u>Market Value</u>
FDIC (Category 1)	\$ 39,663
Securities (Category 2)	-0-
Total	<u>\$ 39,663</u>

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

G. 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, and expenses during the reporting period. Actual results could differ from those estimates.

2. RECEIVABLES

The receivables of \$60,294, at June 30, 2014, consisted of court costs and operational grants. Allowance for bad debts, if any, is considered immaterial and is not presented.

Description	Balance 06/30/2014
Accounts Receivable-Grants	\$ 8,680
Accounts Receivable-Bonds	51,614
Total	\$ 60,294

3. CAPITAL ASSETS

Governmental Fund:

A summary of governmental fund assets at June 30, 2014, is as follows:

	Balance 6-30-2013	Additions	Deletions	Balance 6-30-2014
Equipment	\$ 10,929	498	\$ -0-	\$ 11,427
Accumulated Depreciation	(3,875)	(1,743)	-0-	(5,618)
Total Capital Assets, Net	\$ 7,054	(1,245)	\$ -0-	\$ 5,809

4. PAYABLES

The payables of \$1,135 at June 30, 2014, are as follows:

Class of Payable	General Fund
Utilities	\$ 497
Professional Fees	356
Office Expenses	282
Total Payables	\$ 1,135

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

5. CONTINGENT LIABILITIES

The Fund followed the practice of accepting invoices for services rendered by lawyers serving as indigent defenders, and paid all invoices from funds currently available. Should the amount owed exceed the amount available, indigent defenders were paid on a pro-rated basis until current funds were exhausted. Amounts remaining unpaid to indigent defenders were not considered for payment in subsequent years unless funds become available. These financial statements do not present the amounts owed to indigent defenders from prior periods and these amounts are considered material.

6. ECONOMIC DEPENDENCY

Statement of Financial Accounting Standard (SFAS) No. 14 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entity's revenues. The LaSalle Parish Sheriff provided \$65,160, which was collected from fines, to the Indigent Defender Fund, which represents approximately 49% of the Board's revenue for the year. The Indigent Defender Fund also received \$67,634 from the State of Louisiana, which represents approximately 51% of the Board's revenue for the year.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

7. GOVERNMENTAL FUND REVENUES & EXPENDITURES

For the year ended June 30, 2014, the major sources of governmental fund revenues and expenditures were as follows:

REVENUES:

State Government

Appropriations – General	\$	-0-
Appropriations – Special		-0-
Revenue Sharing		-0-
Grants		67,634
On-Behalf Payments		-0-
Other		-0-
Total		67,634

Local Government

Appropriations – General		-0-
Appropriations – Special		-0-
Grants		-0-
Statutory Fines, Forfeitures, Fees, Court Costs, & Other		65,160
Taxes – Millages, Sales, Special, & Other		-0-
Criminal Court Fund		-0-
On-Behalf Payments		-0-
Other		-0-
Total		65,160

Federal Government

Grants – Direct		-0-
Grants – Indirect (Passed-Through State)		-0-
Total		-0-

Other Grants & Contributions

Non-Profit Organizations		-0-
Private Organizations		-0-
Corporate		-0-
Other		-0-
Total		-0-

Charges For Services

-0-

Investment Earnings

-0-

Miscellaneous

-0-

TOTAL REVENUES	\$	132,794
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**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

EXPENDITURES:

Personnel Services & Benefits

Salaries	\$	71,472
On-Behalf Payments – Salaries		-0-
Retirement Contributions		-0-
On-Behalf Payments – Retirement		-0-
Insurance		-0-
On-Behalf Payments – Insurance		-0-
Payroll Taxes		5,576
Other		-0-
Total		77,048

Professional Development

Dues, Licenses, & Regulations		-0-
Travel		-0-
Other		-0-
Total		-0-

Operating Costs

Library & Research		1,026
Contract Services – Attorney/Legal		82,381
Contract Services – Other		6,351
Lease – Office		7,165
Lease – Autos & Other		3,449
Travel – Transportation		-0-
Travel – Other		-0-
Insurance		7,277
Supplies		2,210
Repairs & Maintenance		-0-
Utilities & Telephone		8,637
Other		4,463
Total		122,959

Debt Service -0-

Capital Outlay 498

TOTAL EXPENDITURES \$ 200,505

**Other Supplemental Statements
& Schedules**

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Governmental Fund Type – General Fund
Statement of Governmental Fund Revenues,
Expenditures & Changes in Fund Balances
Budget & Actual
For the Year Ended June 30, 2014**

	<u>Budget Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Budget Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Grants	\$ 106,230	\$ 106,230	\$ 67,634	\$ (38,596)
Court Cost on Fines	104,925	104,925	65,160	(39,765)
TOTAL REVENUES	<u>211,155</u>	<u>211,155</u>	<u>132,794</u>	<u>(78,361)</u>
EXPENDITURES				
Operating Costs	127,500	127,500	77,048	50,452
Personnel Services and Benefits	83,655	83,655	123,457	(39,802)
TOTAL EXPENDITURES	<u>\$ 211,155</u>	<u>\$ 211,155</u>	<u>200,505</u>	<u>\$ 10,650</u>
NET CHANGE IN FUND BALANCE			(67,711)	
FUND BALANCE - BEGINNING			153,431	
FUND BALANCE - ENDING			<u>\$ 85,720</u>	

See accountant's report.

Other Reports

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A.
davidvercher@ymail.com

THE VERCHER GROUP

*A Professional Corporation of
Certified Public Accountants*

P.O. Box 1608
1737 N 2nd St. – Suite A
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

MEMBERS

American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

MANAGEMENT LETTER COMMENTS

Twenty-Eighth Judicial District
Indigent Defender Fund
PO Box 1356
Jena, Louisiana 71342

During the course of our review, we observed conditions and circumstances that may be improved. Below are findings noted for improvement, our recommendation for improvement and the Fund's response.

CURRENT YEAR FINDINGS

2014-M-1 Old Outstanding Checks

Finding: The District had several old outstanding checks on its books at year end.

Entity's Corrective Action: The District will cancel old outstanding checks and add back the balance to the District's cash balance or submit the amount to the State of Louisiana's unclaimed property department.

2014-M-2 Budget Variances

Finding: The District over budgeted its revenue by \$78,361 or 37.1%. The budget act requires governments to amend their budgets when revenues fall below budgeted amounts by more than 5% or when expenditures exceed 5% of appropriations.

Entity's Corrective Action: The District will begin monitoring revenues and expenditures to determine if the budget should be amended.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Twenty-Eighth Judicial District Indigent Defender Fund has provided the following action summaries relating to findings brought to their attention as a result of their financial compilation for the year ended June 30, 2013.

PRIOR YEAR FINDINGS

2013-M-2 Old Outstanding Checks (Unresolved)

Finding: The District had several old outstanding checks on its books at year end.

Entity's Corrective Action: The District will cancel old outstanding checks and add back the balance to the District's cash balance or submit the amount to the State of Louisiana's unclaimed property department.

LOUISIANA ATTESTATION QUESTIONNAIRE

THE VERCHER GROUP

Certified Public Accountants
P.O. Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

In connection with your review of our financial statements as of June 30, 2014, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of October 13, 2014 (date of completion/representations).

Public Bid Law

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

Yes [] No []

Code of Ethics for Public Officials and Public Employees

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

Yes [] No []

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

Yes [] No []

Budgeting

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

Yes [] No []

Accounting and Reporting

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

Yes [] No []

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

Yes [] No []

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

Yes [] No []

Meetings

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

Yes [] No []

Debt

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

Yes [] No []

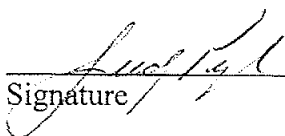
Advances and Bonuses

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

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

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



Signature