

***Financial Report***  
***Thirty-Second Judicial District***  
***Indigent Defender Board***

***Houma, Louisiana***

***December 31, 2000***

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December 31, 2000

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## **FINANCIAL SECTION**



Bourgeois Bennett

## **INDEPENDENT AUDITOR'S REPORT**

To the Thirty-Second Judicial District  
Indigent Defender Board,  
Houma, Louisiana.

We have audited the accompanying general-purpose financial statements of the Thirty-Second Judicial District Indigent Defender Board (the Board), State of Louisiana, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these general-purpose 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Thirty-Second Judicial District Indigent Defender Board as of December 31, 2000, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated February 20, 2001 on our consideration of the Thirty-Second Judicial District Indigent Defender Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

*Bougeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, La.,  
February 20, 2001.



**COMBINED BALANCE SHEET -**  
**GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP**

**Thirty-Second Judicial District**  
**Indigent Defender Board**

December 31, 2000

	Governmental Fund Type <u>General</u>	Account Group <u>General</u> Fixed Assets	Total (Memorandum Only)
<b>Assets</b>			
Cash	\$ 93,982	\$	\$ 93,982
Investments	233,835		233,835
Due from other governmental units	37,657		37,657
Fixed assets	<u>-</u>	<u>84,351</u>	<u>84,351</u>
 Total assets	 <u><u>\$ 365,474</u></u>	 <u><u>\$ 84,351</u></u>	 <u><u>\$ 449,825</u></u>
 <b>Liabilities</b>			
Accounts payable and accrued expenditures	<u>\$ 46,294</u>		<u>\$ 46,294</u>
 <b>Equity and Other Credits</b>			
Investment in general fixed assets	-	\$ 84,351	84,351
Fund balance - unreserved	<u>319,180</u>	<u>-</u>	<u>319,180</u>
 Total equity and other credits	 <u><u>319,180</u></u>	 <u><u>84,351</u></u>	 <u><u>403,531</u></u>
 Total liabilities, equity and other credits	 <u><u>\$ 365,474</u></u>	 <u><u>\$ 84,351</u></u>	 <u><u>\$ 449,825</u></u>

See notes to financial statements.

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

**Thirty-Second Judicial District**  
**Indigent Defender Board**

For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Service fees:			
Terrebonne Parish Consolidated Government	\$ 282,599	\$ 276,786	\$ (5,813)
Terrebonne Parish Sheriff	166,724	163,322	(3,402)
City Court of Houma	103,681	99,567	(4,114)
Terrebonne Parish District Attorney	10,894	12,688	1,794
Reimbursed fees from indigents	20,895	20,054	(841)
Grant fees:			
Louisiana Indigent Defender Board	14,080	14,080	-
Miscellaneous:			
Interest earned	12,969	14,996	2,027
Other	1,054	966	(88)
Total revenues	<u>612,896</u>	<u>602,459</u>	<u>(10,437)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Personal services:			
Salaries and related benefits	536,439	539,464	(3,025)
Supplies and materials:			
Office expenses and supplies	9,580	9,294	286
Books and subscriptions	5,469	3,929	1,540
Other services and charges:			
Professional services	3,620	3,620	-
Travel	4,580	4,492	88
Insurance	6,209	7,444	(1,235)
Advertising	480	491	(11)
Postage	785	654	131
Continuing legal education and dues	6,042	6,310	(268)
Occupancy	11,100	11,100	-
Utilities	3,576	3,785	(209)
Janitorial	2,564	2,525	39
Pest control	340	338	2
Miscellaneous	1,841	1,688	153
Repairs and maintenance	4,066	3,391	675
Total expenditures	<u>596,691</u>	<u>598,525</u>	<u>(1,834)</u>
<b>Excess of Revenues Over Expenditures</b>	<u>\$ 16,205</u>	<u>3,934</u>	<u>\$ (12,271)</u>
<b>Fund Balance</b>			
Beginning of year		<u>315,246</u>	
End of year		<u>\$ 319,180</u>	

See notes to financial statements.



**NOTES TO FINANCIAL STATEMENTS**

**Thirty-Second Judicial District  
Indigent Defender Board**

December 31, 2000

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Thirty-Second Judicial District Indigent Defender Board (the Board) conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

**a) Reporting Entity**

The Board is a component unit of Terrebonne Parish Consolidated Government (the Parish) and as such, these financial statements will be included in the comprehensive annual financial report (CAFR) of the Parish for the year ended December 31, 2000.

The Board has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

**b) Fund Accounting**

The Board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b) Fund Accounting (Continued)**

**Governmental Funds**

Governmental Funds are those through which most governmental functions of the Board are financed. The acquisition, use and balances of the Board's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is the Governmental Fund of the Board:

**General Fund** - The General Fund is the general operating fund of the Board. It is used to account for all financial resources and expenditures of the Board except those that are required to be accounted for in another fund.

**Account Group**

An account group is used to establish accounting control and accountability. The District's Account Group is as follows:

**General Fixed Assets Account Group** - This account group is used to account for fixed assets not accounted for in proprietary or trust funds.

**c) Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Governmental Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Court costs on fines and forfeitures imposed by the Board and city courts are recorded in the year they are collected by the tax collectors. Fees from indigents are recorded when available. Interest income on investments is recorded as revenue when the investments have matured and the income is available. Miscellaneous revenues are recorded as revenues when received in cash by the Board because they are generally not measurable until actually received.

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

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**d) Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**e) Operating Budgetary Data**

As required by the Louisiana Revised Statutes 39:1303, the Board adopted a budget for the General Fund. The budgetary practices include public notice of the proposed budget, public inspection and a public hearing on the budget prior to adoption. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. The Board amended its budget once during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General Fund budget is adopted on a basis materially consistent with GAAP.

**f) Accounts Receivable**

The financial statements for the Board contain no allowance for uncollectible accounts. Uncollectible amounts due for receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the fund.

**g) Investments**

Investments consist of deposits in the Louisiana Asset Management Pool (LAMP). LAMP is an external pool which is operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Rule 2a7 allows SEC-registered mutual funds to use amortized cost rather than market value to report net assets to complete share prices if certain conditions are met.



**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**h) Fixed Assets**

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position.

It is not involved with the measurement of results of operations. Public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other fixed assets. No depreciation has been provided on fixed assets.

All fixed assets are valued at historical costs.

**i) Vacation and Sick Leave**

The employees of the Board are paid by the Thirty-Second Judicial District. After one year of service, employees receive 10 days of vacation. Unused vacation at year-end may be carried forward one year. Also, employees have forty hours of sick leave per year. Upon termination, unused vacation for the year will be paid on a pro-rated basis, but sick leave will not be paid. There is no material accumulated vacation or sick leave liability to the Board at December 31, 2000.

**j) Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledger, is not utilized by the Board.

**k) Memorandum Only - Total Column**

The total column on the general-purpose financial statements is captioned "Memorandum Only" because they do not represent consolidated financial information and is presented only to facilitate financial analysis. The column does not present information that reflects financial position or results of operations in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

**Note 2 - DEPOSITS AND INVESTMENTS**

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state banks organized under laws of Louisiana and national banks having their principal office in Louisiana or any other federally insured investment.

**Deposits:**

State law requires deposits (cash) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the Board or its agent in the Board's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the Board's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agents but not in the Board's name and deposits which are uninsured or uncollateralized.

The year end bank balances of deposits and the carrying amounts as shown on the combined balance sheet are as are as follows:

	Bank Balances			
	Category			Book
	1	2	3	Balance
Cash	<u>\$96,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$93,982</u>

At December 31, 2000, cash did not exceed the FDIC insurance coverage.



**Note 2 - DEPOSITS AND INVESTMENTS (Continued)**

**Investments:**

The Board's investments are categorized to give an indication of the level of risk assumed by the entity at year end.

Category 1 includes investments that are insured or registered or for which the securities are held by the Board or its agent in the Board's name.

Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Board's name.

Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent, but not in the Board's name.

Investments in the Louisiana Asset Management Pool, \$233,835, are not categorized as to credit risk because they are not evidenced by securities that exist in physical or book entry form.

**Note 3 - DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units at December 31, 2000 consisted of the following:

Terrebonne Parish Consolidated Government	\$17,897
Terrebonne Parish Sheriff	12,092
City Court of Houma	<u>7,668</u>
Total	<u>\$37,657</u>

The amounts due from Terrebonne Parish Consolidated Government and Terrebonne Parish Sheriff's Office are for court costs on fines and forfeitures imposed by the Board, bond fees, and court-ordered reimbursements. Amounts due from the City Court of Houma are from the forfeiture of surety bonds in criminal proceedings and for court costs on fines and forfeitures imposed by the Board.

**Note 4 - FIXED ASSETS**

A summary of fixed assets at December 31, 2000 follows:

Equipment	\$73,104
Furniture and fixtures	7,247
Law books	<u>4,000</u>
Totals	<u>\$84,351</u>

The Board has reported no changes in the above fixed asset balances for the year ended December 31, 2000.

**Note 5 - COMMITMENTS**

Effective May 1, 1996, the Board entered into a sixty (60) month operating lease for office space in Houma, Louisiana. Commitments under the lease amount to \$3,700 in the year 2001. Rental expenditures incurred on the office lease in 2000 amounted to \$11,100.

**Note 6 - DEFINED BENEFIT PENSION PLAN**

**Plan Description** - The Board contributes to Plan A of the Parochial Employees' Retirement System of Louisiana (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS), which is controlled and administered by a separate Board of Trustees. The System provides retirement, deferred and disability benefits, survivor's benefits and cost-of-living adjustments to plan members and beneficiaries. Act 205 of the 1952 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:1901 through 11:2015, specifically, and other general laws of the State of Louisiana. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898.

**Note 6 - DEFINED BENEFIT PENSION PLAN**

**Funding Policy** - Plan members are required to contribute 9.5% of their annual covered salary and the Board is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual payroll. The contribution requirements of plan members and the Board are established and may be amended by state statute. The Board's contributions to the System for the years ending December 31, 2000, 1999 and 1998 were \$10,538, \$10,238 and \$4,993, respectively, equal to the required contributions for the year.

**Note 7 - RISK MANAGEMENT**

The Board is exposed to various risks of loss related to workers compensation; torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Board carries commercial insurance. No settlements were made during the year that exceeded the Board's insurance coverage.

**Note 8 - BOARD MEMBERS COMPENSATION**

Members of the Board served without compensation for the year ended December 31, 2000.

## **SUPPLEMENTARY INFORMATION SECTION**





Bourgeois Bennett

## INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

To the Thirty-Second Judicial District,  
Indigent Defender Board,  
Houma, Louisiana.

Our report on our audit of the general-purpose financial statements of the Thirty-Second Judicial District Indigent Defender Board (the Board) for the year ended December 31, 2000, appears on page 1. That audit was conducted for the purpose of forming an opinion on such financial statements taken as a whole. The information contained in the schedule of revenues and expenditures and graphs of revenues and expenditures for the year ended December 31, 2000 is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements for the year ended December 31, 2000, taken as a whole.

We also have previously audited, 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, the balance sheets of the Thirty-Second Judicial District Indigent Defender Board as of December 31, 1999 and 1998, and the related statements of revenues, expenditures and changes in fund balance for each of the two years in the period ended December 31, 1999 (none of which is presented herein), and we expressed unqualified opinions on those financial statements. In our opinion, the information presented in the schedule of revenues and expenditures and graphs of revenues and expenditures for the years ended December 31, 1999 and 1998 is fairly stated in all material respects in relation to the general-purpose financial statements from which it has been derived.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, La.,  
February 20, 2001.



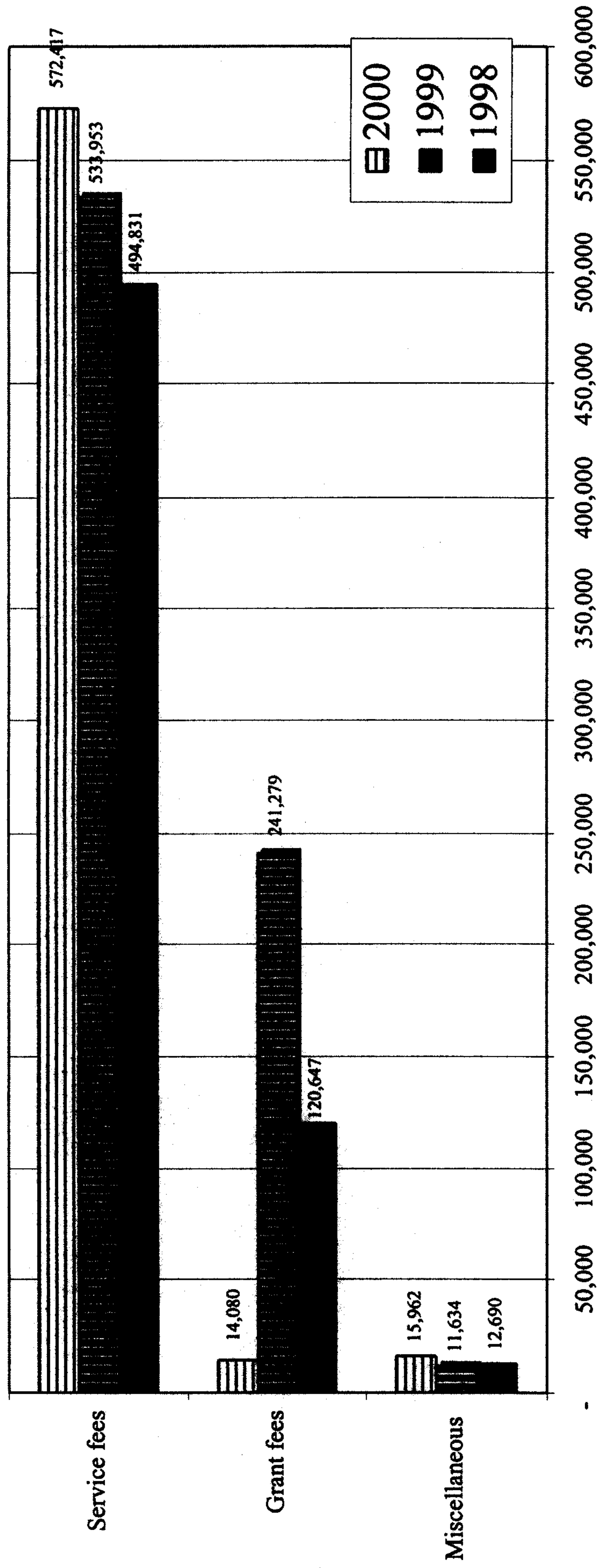
**SCHEDULE OF REVENUES AND EXPENDITURES****Thirty-Second Judicial District Indigent Defender Board**

For the years ended December 31, 2000, 1999 and 1998

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<b>REVENUES</b>			
Service fees	\$ 572,417	\$ 533,953	\$ 494,831
Grant fees	14,080	241,279	120,647
Miscellaneous	15,962	11,634	12,690
	<u>          </u>	<u>          </u>	<u>          </u>
Total revenues	<u>\$ 602,459</u>	<u>\$ 786,866</u>	<u>\$ 628,168</u>
<b>EXPENDITURES</b>			
Personal services	\$ 539,464	\$ 527,968	\$ 529,923
Supplies and materials	13,223	13,256	11,434
Other services and charges	42,447	246,970	53,592
Repairs and maintenance	3,391	4,020	5,956
Capital expenditures	-	1,458	6,625
	<u>          </u>	<u>          </u>	<u>          </u>
Total expenditures	<u>\$ 598,525</u>	<u>\$ 793,672</u>	<u>\$ 607,530</u>

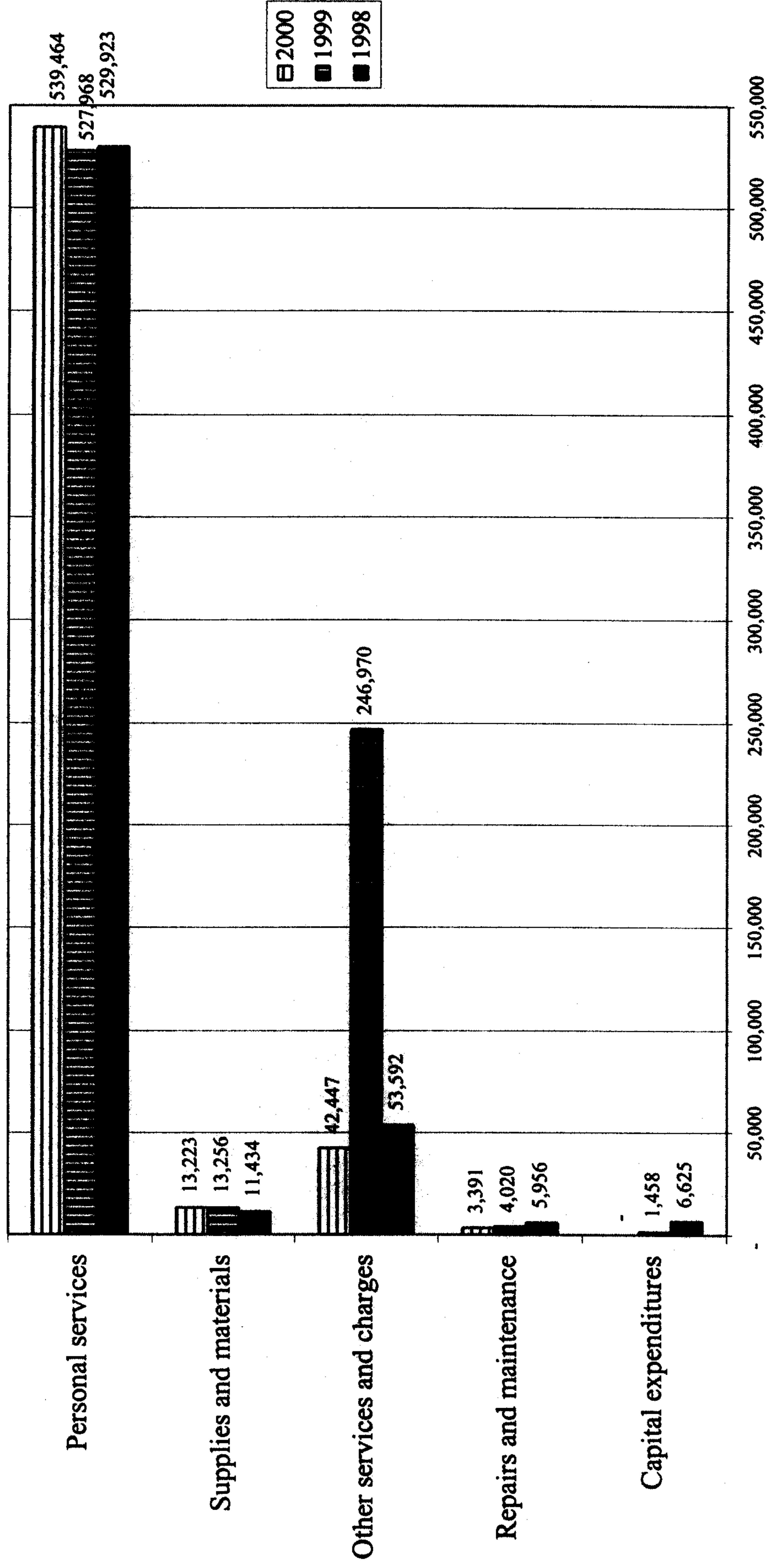
**REVENUES****Thirty-Second Judicial District Indigent Defender Board**

For the year ended December 31, 2000, 1999 and 1998



**EXPENDITURES****Thirty-Second Judicial District Indigent Defender Board**

For the years ended December 31, 2000, 1999 and 1998



**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS**





Bourgeois Bennett

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

To the Thirty-Second Judicial District  
Indigent Defender Board,  
Houma, Louisiana.

We have audited the general-purpose financial statements of the Thirty-Second Judicial District Indigent Defender Board (the Board), State of Louisiana, a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2000, and have issued our report thereon dated February 20, 2001. 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.

**Compliance**

As part of obtaining reasonable assurance about whether the Board's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

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



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

This report is intended for the information of the Indigent Defender Board, management, the State of Louisiana and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by any one other than these specified parties.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, La.,  
February 20, 2001.

## **SCHEDULE OF FINDINGS**

### **Thirty-Second Judicial District Indigent Defender Board**

For the year ended December 31, 2000

#### **Section I Summary of Auditor's Results**

##### **a) Financial Statements**

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes      X   no
- Reportable condition(s) identified that are not considered to be material weaknesses? \_\_\_\_\_ yes      X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X   no

##### **b) Federal Awards**

Thirty-Second Judicial District Indigent Defender Board did not receive federal awards during the year ended December 31, 2000.

#### **Section II Financial Statement Findings**

No financial statement findings were reported during the audit for the year ended December 31, 2000.

#### **Section III Federal Award Findings and Questioned Costs**

Not applicable.

## **REPORTS BY MANAGEMENT**

## **SCHEDULE OF PRIOR YEAR FINDINGS**

### **Thirty-Second Judicial District Indigent Defender Board**

For the year ended December 31, 2000

#### **Section I Internal Control and Compliance Material to the General-Purpose Financial Statements**

##### **Internal Control**

No material weaknesses were reported during the audit for the year ended December 31, 1999.

No reportable conditions were reported during the audit for the year ended December 31, 1999.

##### **Compliance**

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1999.

#### **Section II Internal Control and Compliance Material to Federal Awards**

The Thirty-Second Judicial District Indigent Defender Board did not receive federal awards during the year ended December 31, 1999.

#### **Section III Management Letter**

A management letter was not issued in connection with the audit for the year ended December 31, 1999.

# **MANAGEMENT'S CORRECTIVE ACTION PLAN**

## **Thirty-Second Judicial District Indigent Defender Board**

For the year ended December 31, 2000

### **Section I Internal Control and Compliance Material to the General-Purpose Financial Statements**

#### **Internal Control**

No material weaknesses were reported during the audit for the year ended December 31, 2000.  
No reportable conditions were reported during the audit for the year ended December 31, 2000.

#### **Compliance**

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 2000.

### **Section II Internal Control and Compliance Material to Federal Awards**

The Thirty-Second Judicial District Indigent Defender Board did not receive federal awards during the year ended December 31, 2000.

### **Section III Management Letter**

A management letter was not issued in connection with the audit for the year ended December 31, 2000.