

**THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
ALLEN PARISH, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

As of and for the Year Ended June 30, 2023

**Royce T. Scimemi, CPA, APAC
Oberlin, LA**

**THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana**

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

THIRTY-THIRD JUDICIAL DISTRICT
PUBLIC DEFENDER FUND

P. O. Box 399
Oberlin, Louisiana 70655

December 31, 2023

We have reviewed the accompanying financial statements of the governmental activities and the only fund of the Thirty-Third Judicial District Public Defender Fund (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, 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 management. 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.

Management's Responsibility for the Financial Statements.

Management 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility.

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion.

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 accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information.

Accounting principles generally accepted in the United States of America require that the following supplementary information ("RSI") be presented to supplement the basic financial statements:

- General Fund Budgetary Comparison Schedule (on page 36),
- Schedule of District's Proportionate Share of Net Pension Liability/(Asset) - PERSLA (on page 37), and
- Schedule of District's Pension Plan Contribution to PERSLA (on page 38).

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 for placing the basic financial statements in an appropriate operational, economic, or historical context. The RSI is the responsibility of management. We have reviewed the RSI and based on our review, we are not aware of any material modifications that should be made to the RSI in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the RSI and accordingly, we do not express an opinion on it.

Management of the District has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by 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. Our opinion on the basic financial statements is not affected by this omitted information.

Other Supplementary Information.

The accompanying Schedule of Compensation, Benefits and Other Payments to Chief Executive Officer (on page 41) is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited this other supplementary information and accordingly, we do not express an opinion on such information.

The accompanying Justice System Funding Schedule – Receiving Entity (on page 42) is presented for purposes of additional analysis in compliance with Act 87 of the 2020 Louisiana legislative session but is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with the reporting framework prescribed by Louisiana Revised Statute 24:515.2 and the Louisiana Legislative Auditor. We have not audited this other supplementary information and accordingly, we do not express an opinion on such information.

Other Reporting Requirements.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued our report dated December 31, 2023, on the results of our agreed-upon procedures on pages 43 to 47 with the District's completed *Louisiana Attestation Questionnaire* attached as pages 48 to 50.

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana
December 31, 2023



BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Statement of Net Position
June 30, 2023

		<u>Primary Government</u> <u>Governmental Activities</u>
ASSETS		
Cash in Bank	\$	93,582
Receivables		33,709
Total Assets		<u>127,291</u>
DEFERRED OUTFLOWS OF RESOURCES		
Aggregated Deferred Outflows		67,530
Total Deferred Outflows of Resources		<u>67,530</u>
LIABILITIES		
Accounts Payable		3,778
Payroll Liabilities		12,102
Net Pension Liability		51,062
Total Liabilities		<u>66,942</u>
DEFERRED INFLOWS OF RESOURCES		
Aggregated deferred inflows		15,170
Total Deferred Inflows of Resources		<u>15,170</u>
NET POSITION		
Unrestricted		112,709
Total Net Position	\$	<u>112,709</u>

See accompanying notes and independent accountants' review report.

**THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana**

**Statement of Activities
For the Year Ended June 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities
Primary Government Governmental Activities:					
Indigent Defense	\$ 264,574	\$ 221,206	\$ 66,273	\$ --	\$ 22,905
Total Governmental Activities	\$ 264,574	\$ 221,206	\$ 66,273	\$ --	\$ 22,905
General Revenues:					
					\$ 92
					176
					1,236
					1,504
					24,409
					88,300
					\$ 112,709

See accompanying notes and independent accountants' review report.

FUND FINANCIAL STATEMENTS

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Balance Sheet
Governmental Fund
June 30, 2023

	General Fund
ASSETS	
Cash in Bank	\$ 93,582
Receivables	33,709
<i>Total Assets</i>	127,291
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated Deferred Outflows	--
<i>Total Assets and Deferred Outflows of Resources</i>	127,291
LIABILITIES	
Accounts Payable	3,778
Payroll Liabilities	12,102
<i>Total Liabilities</i>	15,880
DEFERRED INFLOWS OF RESOURCES	
Aggregated Deferred Inflows	--
<i>Total Liabilities and Deferred Inflows of Resources</i>	15,880
FUND BALANCE	
Unassigned	111,411
<i>Total Fund Balance</i>	111,411
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	\$ 127,291

See accompanying notes and independent accountants' review report.

**THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana**

**Reconciliation of Governmental Fund Balance Sheet
to Statement of Net Position
June 30, 2023**

Total Fund Balance - Governmental Fund	\$	111,411
Pension-related changes in net pension liability that are only reported on the Statement of Net Position as deferred inflows of resources.		(15,170)
Pension-related changes in net pension liability that are only reported on the Statement of Net Position as deferred outflows of resources.		67,530
Net pension liability is reflected in the Statement of Net Position but not on the Governmental Fund Balance Sheet.		(51,062)
Total Net Position - Governmental Activities	\$	<u>112,709</u>

See accompanying notes and independent accountants' review report.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2023

		General Fund
Revenues		
Application fees	\$	2,850
Attorney fees		3,115
Court cost revenue income		215,241
DAF funding		66,273
Interest income		92
Miscellaneous Income		176
Total Revenues		287,747
 Expenditures		
Current:		
Insurance		572
Office expense		2,055
Payroll tax expenses		4,722
Professional fees - accounting		9,838
Professional fees - court reporter/clerical		2,331
Professional fees - legal services		65,313
Retirement		13,321
Salaries		155,614
Telephone		1,754
Total Expenditures		255,520
Net Change in Fund Balance		32,227
<i>Fund Balance at Beginning of Period</i>		<i>79,184</i>
Fund Balance at End of Period	\$	111,411

See accompanying notes and independent accountants' review report.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

**Reconciliation of Governmental Fund Statement of Revenues, Expenditures,
and Changes in Fund Balance to Statement of Activities**
For the Year Ended June 30, 2023

Total Net Change in Fund Balance - Governmental Fund	\$	32,227
Non-employers' contributions made to retirement system for the benefit of participating District employees are reflected in the government-wide statements, but not in the governmental fund statements.		1,236
Pension expense is based on employer contributions in the governmental fund Statement of Revenues, Expenditures and Change in Fund Balance, but is actuarially calculated on the government-wide Statement of Activities.		(9,054)
Changes in Net Position - Governmental Activities	\$	<u>24,409</u>

See accompanying notes and independent accountants' review report.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

The Thirty-Third Judicial District Public Defender Fund (District) was established on August 15, 2007, under the provisions of Louisiana Revised Statute 15:168 for the purpose of providing and compensating legal counsel appointed to represent indigents in criminal and quasi-criminal cases in Allen Parish, Louisiana. The District is regulated by the Louisiana Public Defender Board, a state agency created and established under Louisiana Revised Statute 15:146 to provide for the supervision, administration, and delivery of a statewide public defender system. The District is administered by the District Public Defender for the Thirty-Third Judicial District, who is contracted with the Louisiana Public Defender Board to provide for the delivery and management of public defender services within the judicial district. The District Public Defender has such powers and duties as set forth in Louisiana Revised Statute 15:161. The Thirty-Third Judicial District encompasses Allen Parish, Louisiana.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Reporting Entity

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Thirty-Third Judicial District Public Defender Fund includes all funds that are within the oversight responsibility of the Thirty-Third Judicial District Public Defender Fund.

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

GASB Statement No. 14 established and GASB Statement No. 61 clarified the criteria for determining which component units should be considered part of the reporting entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

- a. Appointing a voting majority of an organization's governing body and
 - i) The ability of the reporting entity to impose its will on that organization, and/or
 - ii) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

- b. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
- c. Organizations for which the reporting entity financial statements could be misleading if data of the organization is not included because of the nature or significance of the relationship.

The District is part of the operations of both the Louisiana public defender fund system and the Louisiana district court system. However, the state statutes that created the public defender fund system also gave the individual district funds control over their own operations including the hiring and retention of employees, budgetary authority, responsibility for deficits and the receipt and disbursement of monies. The District is financially independent and operates autonomously from the State of Louisiana (and its district court system) and independently from the Louisiana public defender fund system. Therefore, the District reports as an independent reporting entity and the accompanying financial statements present information only on the transactions of and the funds maintained by the District. Such financial statements do not present information on the activities or services provided by the Louisiana Public Defender Board, any other state agency, or any other part of the state judicial system. For financial reporting purposes, in conformity with GASB Statement No. 14, the District is not a component unit of any other reporting entity and it has no component units.

2. Basis of Presentation

The accompanying basic financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as applicable to governmental entities. The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principle for state and local governments through its pronouncements. 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, except that management has omitted the Management's Discussion and Analysis otherwise required by GASB Statement 34.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through court costs, fines, and forfeitures, intergovernmental revenues, and other non-exchange revenues.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The Statement of Net Position presents the governmental-type activities on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as any long-term debt and obligations.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues and direct expenses are further addressed below in Note A(11).

Fund Financial Statements

The District uses funds to maintain its financial records during the year. A fund is defined as a separate fiscal and accounting entity with a separate self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The District maintains only one fund, the General Fund, which is categorized as a governmental fund. The General Fund is considered a major fund because it is the primary operating fund of the entity. The General Fund is the general operating fund of the District; it is used to account for all financial resources except those that are required to be accounted for in another fund.

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide Statement of Net Position and the Statement of Activities, the activities are presented using the "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or non-current) associated with their activities are reported.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

In the governmental fund financial statements, the activities are presented using the “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the activities are presented using the accrual basis of accounting, under which revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the modified accrual basis of accounting, under which revenues are recognized when susceptible to accrual; i.e., as soon as they are 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. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures (including capital outlays) are generally recorded under the modified accrual basis of accounting when a liability is incurred, as under the accrual basis of accounting. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due, and (2) claims, judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

4. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having an office in Louisiana.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

5. Budgets

A General Fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. More than 15 days prior to the end of the fiscal year, the budget is prepared by function and activity, based on information from the past fiscal year and current year estimates for the next fiscal year. The District Public Defender then adopts the budget on behalf of the District. Any changes in the budget must be within the revenues and reserves estimated. The final budget for the fiscal year ended June 30, 2023 consisted of the original budget which was not amended and which was adopted by the District Public Defender. That budget is reflected in the budgetary comparison schedule as part of the Required Supplementary Information.

6. Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of moneys are recorded in order to reserve that portion of applicable appropriations, is not employed by the District as an extension of formal budgetary integration in the funds.

7. Accounts Receivable

No reserve for uncollectible receivables has been recorded as of June 30, 2023, as all receivables were considered collectible. 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.

8. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The minimum capitalization threshold is any individual item with a total cost of at least \$500.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The costs of normal maintenance and repairs that do not add to an asset's value or materially extend an asset's useful life are not capitalized. Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, computers and equipment	3-7 years
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In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

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

10. Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Investment in capital assets, net – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unassigned net position - Consists of all other net position that does not meet either of the above definitions.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the District's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. These decisions are usually made by management at the time the expense/expenditure is incurred.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified between the following components:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form (such as prepaid expenses) or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used for specific purposes determined by a formal action of District Public Defender, who is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only with approval from the District Public Defender.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the District Public Defender may assign amounts for specific purposes.
- e. Unassigned – amounts that can be used for any purpose; this includes fund balances which have not been classified within the above categories.

In governmental funds, the District's policy is to first apply the expenditures toward restricted fund balance and then to other, less-restrictive classifications (committed and then assigned fund balances) before using unassigned fund balances. These decisions are usually made by management at the time the expense/expenditure is incurred.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

11. Revenues, Expenditures, and Expenses

Program Revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the District's taxpayers; program revenues reduce the cost of the function to be financed from the general revenues.

The District's program revenues include (a) the District's allocable share of statutory court costs, fines, and bond forfeitures collected and disbursed by the courts, sheriff and district attorney within the local judicial district, (b) administrative fees and partial attorney fee reimbursements paid by indigent defendants who are the recipients of services offered by the District, and (c) intergovernmental state grants administered by the Louisiana Public Defender Board and other contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Court costs, fines and bond forfeiture revenues are recorded or accrued as revenues when earned. Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues, including the intergovernmental funding and payments from indigent defendants, are recorded when received. Substantially all of the District's revenues are program revenues, except for miscellaneous income and interest earnings which are general revenues.

Program Expenses and Expenditures

The District's primary program expenditures include salaries, retirement, and contract legal services which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character and function.

12. Compensated Absences.

Unused vacation time or sick leave is not available to District employees at the end of a fiscal year to carry over to the next fiscal year. Therefore, the District records no liability at year-end for compensated absences.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

13. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element 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.

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element 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.

14. Pensions

For purposes of measuring the net pension liability/(asset), 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 (PERSLA) and additions to/deductions from PERSLA's fiduciary net position have been determined on the same basis as they are reported by PERSLA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

The PERSLA employer pension schedules are prepared in accordance with GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions* – an amendment to GASB Statement No. 27, which established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows. PERSLA also complies with the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*, which specifies the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The PERSLA financial statements were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. Each member's earnable compensation is attributed to the employer for which the member was employed as of December 31, 2022. Member and employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefits and refunds of employee contributions are recognized when due and payable in accordance with the statutes governing PERSLA. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value on a trade date basis. The fiduciary net position is reflected in the measurement of the District's proportionate share of the plan's net pension liability/(asset), deferred outflows and inflows of resources related to pensions, and pension expense.

NOTE B - CASH AND CASH EQUIVALENTS

The District's deposits of cash and cash equivalents are stated at cost, which approximates market. Such deposits are subject to custodial credit risk which is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Louisiana Revised Statute 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 District that the fiscal agent bank has failed to pay deposited funds on demand. Further, Louisiana Revised Statute 39:1224 declares that securities held by a third party shall be deemed to be held in the District's name.

At June 30, 2023, the District had cash and cash equivalents (book balances) totaling \$93,582, while the collected bank balances amounted to \$103,086 in deposits, which were fully secured from risk by federal deposit insurance.

**THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana**

**Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

NOTE C - RECEIVABLES

The following is a summary of receivables for June 30, 2023:

Court costs due from Allen Parish Sheriff	\$ 8,466
Court costs due from Kinder Mayor's Court	3,160
Court costs due from Oakdale City Court	18,732
District Assistance Funding receivable	3,126
Other receivables	<u>225</u>
Total Receivables	<u>\$33,709</u>

NOTE D - CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2023, are summarized as follows:

	<u>6/30/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2023</u>
<u>Governmental Activities:</u>				
Capital Assets:				
Furniture, Computers and Equipment	\$ <u>6,144</u>	\$ _____	\$ _____	\$ <u>6,144</u>
Less: Accumulated Depreciation:				
Furniture, Computers and Equipment	<u>6,144</u>	_____	_____	<u>6,144</u>
Net Capital Assets – Governmental Activities	\$ _____	\$ _____	\$ _____	\$ _____

Depreciation expense of \$0 was charged to indigent defense in the year ended June 30, 2023.

NOTE E - PENSION PLAN

All part-time employees and any full-time employees who are not required to participate in a retirement system offered through the District are members of the federal social security system.

Parochial Employees' Retirement System of Louisiana (PERSLA)

Plan Description. PERSLA is a cost-sharing, multiple-employer, defined benefit pension plan established by the Louisiana legislature (La. R.S. 11:1901 et seq.), to provide retirement benefits to employees of any parish. PERSLA, which is controlled and administered by a separate Board of Trustees, offers two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All PERSLA members are participants in either Plan A or B according to the provisions of the agreement entered into by their employer. Plan A was designated for employers that did not participate in the social security system, while Plan B was designated for employers that remained in the social security system on the 1979 revision date. The District participates in Plan A and this note is limited to those plan provisions.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE E - PENSION PLAN - CONTINUED

All persons who are employed as permanent employees of a parish who work at least 28 hours a week and whose compensation is paid wholly or partly by said parish, but excluding all persons employed by a parish or city school board and all persons eligible for any other public retirement system in this state, are members of PERSLA, with limited exceptions. In addition, all persons employed by either the Policy Jury Association of Louisiana, the Louisiana School Boards Association, or this retirement system, elected officials of the governing authority of parishes covered by this plan, members of school boards who opt to participate, and persons employed by a district indigent defender program or a soil and water conservation district in this state are members of this system.

Retirement Benefits. Under Plan A, members hired on or before December 31, 2006, with 7 years of creditable service may retire at age 65; members with 10 years of creditable service may retire at age 60; members with 25 years of service may retire at age 55; and members with 30 years of service may retire regardless of age. Members hired on or after January 1, 2007, with 7 years of creditable service may retire at age 67; members with 10 years of creditable service may retire at age 62; and members with 30 years of service may retire at age 55. The monthly retirement allowance under Plan A is equal to 3% of the member's final average compensation multiplied by his/her years of creditable service; however, any employee who was a member of the supplemental plan only prior to the revision date has the benefit earned for service credited prior to the revision date on the basis of 1% of final compensation plus \$2 per month for each year of service credited prior to the revision date, and 3% percent of final compensation for each year of service credited after the revision date. All accumulated annual leave for which payment cannot be made in accordance with law and all unused sick leave accumulated at the time of retirement is included in the member's creditable service for retirement computation purposes. The retirement allowance may not exceed the greater of 100% of the member's final salary or final compensation. Final compensation for members hired before January 1, 2007 refers to the highest 36 months of consecutive or joined service; final compensation for members hired after December 31, 2006 refers to the highest 60 months of consecutive or joined service.

Disability Benefits. Five years of creditable service are required in order to be eligible for disability benefits for members hired on or before December 31, 2006. Seven years of creditable service are required in order to be eligible for disability benefits for members hired on or after January 1, 2007. Disabled members receive a normal retirement allowance if eligible. Otherwise, upon retirement caused by a disability (after being officially certified disabled by the State Medical Disability Board), a Plan A member shall be entitled to receive a disability benefit equal to the lesser of 3% of final average compensation multiplied by his years of service, not to be less than 15 years, or the accrual percentage as defined for retirement benefits multiplied by final compensation multiplied by years of service assuming continued service to age 60 for members hired on or before December 31, 2006 or age 62 for members hired on or after January 1, 2007.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE E - PENSION PLAN – CONTINUED

Survivor Benefits. Five years of creditable service is required in order to be eligible for survivor benefits. If a member of Plan A is eligible for normal retirement at the time of death, the surviving spouse receives an automatic Option 2 benefit. If the member was not eligible for a normal retirement, the surviving unmarried spouse with minor children receives 60% of final compensation. If the member was not eligible for a normal retirement, the surviving unmarried spouse with no minor children receives 40% of final compensation payable upon the attainment of age 60 by the spouse, or upon becoming disabled. Minor children with no unmarried spouse receive 30% of final compensation each, not to exceed a total of 60% of final compensation.

Contribution Refunds. Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in PERSLA. If a member receives a refund of contributions and is subsequently rehired on or after January 1, 2007, the provisions applicable to members initially hired on or after January 1, 2007 will apply.

Optional Allowances. Members may receive their benefits as a life annuity, or in lieu of such receive a reduced benefit according to the option selected that is the actuarial equivalent of the maximum benefit. If, upon retirement, a member selects their spouse as their beneficiary under Option 2 or Option 3 or Option 4, the option reduction factor will be based on the ages of the member and his or her beneficiary as of the member's 60th birthday. If a participant selects an option 4 for someone other than their spouse, the option reduction factor is based on the ages of the member and beneficiary as of the later of the date of the member's retirement or the member's 60th birthday. Those options are as follows:

- Option 1 - If the member dies before he has received in annuity payments the present value of his member's annuity, as it was at the time of retirement the balance is paid to his beneficiary.
- Option 2 - Upon retirement, the member receives a reduced benefit. Upon the member's death, the surviving spouse will continue to receive the same reduced benefit.
- Option 3 - Upon retirement, the member receives a reduced benefit. Upon the member's death, the surviving spouse will receive one-half of the member's reduced benefit.
- Option 4 - Upon retirement, the member may elect to receive a Board-approved benefit that is actuarially equivalent to the maximum benefit.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE E - PENSION PLAN – CONTINUED

Deferred Retirement Option Plan. In lieu of terminating employment and accepting a service retirement allowance, any member of Plan A who is eligible for a normal retirement may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. In terms of DROP eligibility, any member whose service, when combined with service in any other state or statewide public retirement system exceeds 30 years will be eligible to include reciprocally recognized service credit. Upon commencement of participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund.

DROP funds earn interest once the member terminates participation in DROP but continues their employment, with such interest accruing for the period between the end of DROP participation and the member's retirement date. The interest rate is based upon the rate of return of a short-term U.S. Treasury security, a group of short-term U.S. Treasury securities, or an index of short-term U.S. Treasury securities to be selected by the Board of Trustees. This interest is to be credited to the individual's account balance on an annual basis. Additionally, no cost-of-living increases are payable to the participants until employment which made them eligible to become members of the system has been terminated for at least one full year.

Upon termination of employment prior to, or at the end of, the specified period of participation, a participant in the plan 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, roll over the funds into an individual retirement account, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the DROP fund will begin to be paid to the retiree. If a participant dies during the participation in DROP, a lump sum equal to his DROP account balance shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments into the DROP fund cease and the person resumes active contributing membership in PERSLA. Additional accrued benefits are based on final average compensation used to calculate the member's original benefit unless the additional period of service is at least 36 months for those individuals hired on or before December 31, 2006; or at least 60 months for those individuals hired on or after January 1, 2007.

Cost of Living Increases. Under Louisiana Revised Statutes 11:246, the PERSLA Board of Trustees is authorized to grant retired members and widows of members who have been retired for at least one full year an annual cost of living increase of 2% of their original benefit and all retired members and widows who are 65 years of age and older a 2% increase in their original benefit (or their benefit as of October 1, 1977, if they retired prior to that time). Under Louisiana Revised Statute 11:1937, the Board of Trustees is authorized to grant retired members and widows of members who have been retired for at least one full year an annual cost of living increase of up to

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE E - PENSION PLAN – CONTINUED

2.5% of the member's current benefit to those age 62 and over. In order for the Board to grant either of these increases PERSLA must meet certain criteria detailed in the statute related to funding status and interest earnings on investments. In lieu of other cost of living increases, the Board may grant an increase to retirees pursuant to Louisiana Revised Statutes 11:241 based on a formula equal to up to \$1 times the total number of years of creditable service accrued at retirement or at death of a member or retiree plus the number of years since retirement or since death of the member or retiree to PERSLA's fiscal year end preceding the payment of the benefit increase.

Nonemployer Contributions. Contributions to PERSLA include 1/4 of 1% of the aggregate amount of the ad valorem taxes shown to be collectible by the tax rolls of each respective parish, except Orleans and East Baton Rouge Parishes. PERSLA also receives revenue sharing funds each year as appropriated by the Louisiana legislature. These tax and revenue sharing dollars are apportioned between Plan A and Plan B in proportion to the members' compensation of each plan. These contributions are considered support from a non-employer contributing entity. Non-employer contributions of \$1,236 are recognized as revenue, but are not considered a special funding situation.

Employer and Employee Contributions. Plan A is financed by employee contributions at a rate determined by the Board subject to the statutory range of 8% through 11% of each member's earnings and employer contributions as determined by the Public Retirement Systems Actuarial Committee ("PRSAC"). For calendar years 2021, 2022 and 2023, the employee contribution rate under Plan A has been 9.5%. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The employer contribution rates for Plan A were 11.50% (calendar year 2023), 11.50% (calendar year 2022), and 12.25% (calendar year 2021).

The payroll for the District employees covered by PERSLA for the year ended June 30, 2023 was \$115,833. The District's total payroll was \$155,614. The District contributed \$13,321, \$12,119, and \$14,149 to PERSLA during the annual fiscal period ended June 30, 2023 and the prior fiscal years ended June 30, 2022 and June 30, 2021, respectively. These amounts were equal to the required contributions for each such year. As of June 30, 2023, the balance of employer and employee contributions payable to PERSLA by July 15, 2023, was \$9,450.

Retirement System Financial Report. PERSLA issues a publicly available stand-alone audit on its financial statements for the year ended December 31, 2022. That report may be accessed online at PERSLA's website (www.persla.org) or obtained by writing to the Parochial Employees' Retirement System, 7905 Wrenwood Boulevard, Baton Rouge, LA 70809 or by calling (225) 928-1361.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE E - PENSION PLAN – CONTINUED

Pension Liabilities/(Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported \$51,062 for its proportionate share of its net pension liability/(asset). The net pension liability/(asset) was measured as of December 31, 2022, and the total pension liability/(asset) used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date. The net pension liability/(asset) was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. The District's proportion of the net pension liability/(asset) was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At December 31, 2022, the District's proportion was 0.013267%, which reflected a decrease of 0.003790% from its proportion of 0.017057% measured as of December 31, 2021.

For the year ended June 30, 2023, the District recognized pension expense/(benefit) of \$22,375. At June 30, 2023, the District recognized deferred outflows of resources and deferred inflows of resources related to pensions from the following:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,888	\$ 5,626
Net difference between projected and actual earnings on pension plan investments	53,905	-
Changes of assumptions	1,630	-
Changes in proportion	2,345	400
Differences between District contributions and proportionate share of contributions	-	9,144
District contributions subsequent to the measurement date (6 months).	<u>7,762</u>	<u>-</u>
Total	<u>\$ 67,530</u>	<u>\$ 15,170</u>

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE E - PENSION PLAN – CONTINUED

The \$7,762 reported as deferred outflows of resources related to pensions resulting from the District contributions subsequent to the measurement date will be recognized as a reduction of (increase in) the net pension liability/(asset) in the year ended June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2024	(\$ 2,700)
2025	6,438
2026	16,700
2027	<u>24,160</u>
Total	<u>\$ 44,598</u>

Actuarial assumptions. The total pension liability/(asset) in the December 31, 2022 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2022
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return (Discount Rate)	6.40%, net of pension plan investment expense, including inflation
Expected Remaining Service Lives	4 years
Inflation Rate	2.30%
Salary increases	4.75%, consisting of 2.30% (inflation) and 2.45% (merit)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by PERSLA and includes previously granted cost of living increases. The present values of benefits do not include provisions for potential future increases not yet authorized by the Board of Trustees.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE E - PENSION PLAN – CONTINUED

Mortality rates. The mortality rate assumptions used were set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For disabled annuitants, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

Discount rate. The discount rate used to measure the total pension liability under Plan A was 6.40%, which is the same discount rate used for that purpose in the prior year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and PRSAC. Based on those assumptions, PERSLA's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied 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 integrated the capital asset 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 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022. Best estimates of arithmetic real rates of return for each major asset class included in PERSLA's target asset allocation as of December 31, 2022 are summarized in the following table:

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE E - PENSION PLAN – CONTINUED

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Rate</u>
Fixed Income	33%	1.17%
Equity	51%	3.58%
Alternatives	14%	0.73%
Real Assets	<u>2%</u>	<u>0.12%</u>
TOTALS	<u>100%</u>	<u>5.60%</u>
Inflation		<u>2.10%</u>
Expected Arithmetic Nominal Return		<u>7.70%</u>

Sensitivity of the District's proportionate share of pension liability/(asset) to changes in the discount rate. The following presents the District's proportionate share of the net pension liability/(asset) calculated using the discount rate of 6.40% as well as what the District's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower (5.40%) and one percentage point higher (7.40%) that the current rate (assuming all other assumptions remain unchanged):

	1% Decrease <u>(5.40%)</u>	Current Discount Rate <u>(6.40%)</u>	1% Increase <u>(7.40%)</u>
District's proportionate share of net pension liability/(asset)	\$126,278	\$51,062	(11,997)

Change in Net Pension Liability/(Asset).

The changes in the net pension liability/(asset) for the year ended December 31, 2022, were recognized in the current reporting period as pension expense/(benefit) except as follows:

Differences between Expected and Actual Experience. Differences between expected and actual experience with regard to economic or demographic factors in the measurement of total pension liability/(asset) were recognized in pension expense/(benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred outflow of resources in the amount of \$1,888 and a deferred inflow of resources in the amount of \$5,626 for the year ended June 30, 2023.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE E - PENSION PLAN – CONTINUED

Differences between Projected and Actual Investment Earnings. Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense/(benefit) using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a deferred outflow of resources in the amount of \$53,905 for the year ended June 30, 2023.

Changes of Assumptions or Other Inputs. The changes of assumptions about future economic or demographic factors were recognized in pension expense/(benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in a deferred outflow of resources in the amount of \$1,630 for the year ended June 30, 2023.

Changes in Proportion. Changes in the District's proportionate share of the collective net pension liability/(asset) and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in the District's pension expense/(benefit) using a straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. Changes in the District's portion of the beginning net pension liability/(asset) resulted in a deferred outflow of resources of \$2,345 and a deferred inflow of resources of \$400 for the year ended June 30, 2023.

Differences Between District's Contributions and Proportionate Share of Contributions. Differences between contributions remitted to PERSLA and the District's proportionate share are recognized in pension expense/(benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. Differences between the District's contributions and the District's proportionate share of contributions resulted in a deferred inflow of resources of \$9,144 for the year ended June 30, 2023.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE F - GOVERNMENT FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2023, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:		
State Government		
Grants	\$	66,273
Local Government		
Statutory fines, forfeitures, fees, and court costs	212,841	
Other – District attorney drug court allowance	<u>2,400</u>	
Total Local Government Revenues	215,241	
Charges for Services	5,965	
Investment Earnings	92	
Miscellaneous	<u>176</u>	
Total Revenues		<u>\$ 287,747</u>
Expenditures:		
Personnel Services and Benefits		
Salaries	155,614	
Retirement contributions	13,321	
Payroll taxes	<u>4,722</u>	
Total Personal Services and Benefits		173,657
Professional Development		
Travel	<u>--</u>	
Total Professional Development		--
Operating costs		
Contract services - attorney/legal	65,313	
Contract services - other	12,169	
Insurance	572	
Supplies	2,055	
Utilities and telephone	<u>1,754</u>	
Total Operating Costs		<u>81,863</u>
Total Expenditures		<u>\$ 255,520</u>

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE G - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. No such losses have occurred during the past three years.

NOTE H - SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 31, 2023, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Application fees	\$ 2,200	\$ 2,200	\$ 2,850	\$ 650
Attorney fees	3,500	3,500	3,115	(385)
Court cost revenue income	145,000	145,000	212,841	67,841
DAF funding	65,637	65,637	66,273	636
Interest income	150	150	92	(58)
Miscellaneous Income	2,400	2,400	2,576	176
Total Revenues	218,887	218,887	287,747	68,860
Expenditures				
Current:				
Expert witness	1,000	1,000	--	1,000
Insurance	800	800	572	228
Legal subscriptions	150	150	--	150
Office expense	1,500	1,500	2,055	(555)
Payroll tax expenses	9,000	9,000	4,722	4,278
Professional fees - accounting	8,500	8,500	9,838	(1,338)
Professional fees - court reporter/clerical	1,000	1,000	2,331	(1,331)
Professional fees - legal services	58,000	58,000	65,313	(7,313)
Retirement	38,000	38,000	13,321	24,679
Salaries	175,500	175,500	155,614	19,886
Telephone	1,800	1,800	1,754	46
Travel	1,000	1,000	--	1,000
Total Expenditures	296,250	296,250	255,520	40,730
Net Change in Fund Balance	(77,363)	(77,363)	32,227	109,590
<i>Fund Balance at Beginning of Period</i>	79,184	79,184	79,184	--
Fund Balance at End of Period	\$ 1,821	\$ 1,821	\$ 111,411	\$ 109,590

See accompanying notes and independent accountants' review report.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Schedule of District's Proportionate Share of Net Pension Liability/(Asset)
Year Ended June 30, 2023*

Fiscal Year Ended June 30:	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percent of the Total Pension Liability
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Parochial Employees' Retirement System of Louisiana – Plan A

2014	0.025490%	\$ 1,811	\$ 138,400	1.31%	99.77%
2015	0.024458%	\$ 6,687	\$ 138,400	4.83%	99.15%
2016	0.012906%	\$ 33,972	\$ 74,000	45.91%	92.23%
2017	0.012646%	\$ 26,045	\$ 82,500	31.57%	94.15%
2018	(0.015841%)	\$ (11,758)	\$ 90,000	(13.06%)	101.98%
2019	0.015014%	\$ 66,638	\$ 90,000	74.04%	88.86%
2020	0.018047%	\$ 850	\$ 114,427	0.74%	99.89%
2021	0.017195%	\$ (30,150)	\$ 114,438	(26.35%)	104.00%
2022	0.017057%	\$ (80,346)	\$ 114,438	(70.21%)	110.46%
2023	0.013267%	\$ 51,062	\$ 93,333	54.70%	91.74%

*The amounts presented have a measurement date of December 31, 2022 for the fiscal year ended June 30, 2023, and a like measurement date of December 31 for each preceding fiscal year.

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Schedule of District's Pension Plan Contributions
Year Ended June 30, 2023

Fiscal Year Ended <u>June 30,</u>	Employer's Contractually Required <u>Contribution</u>	Contributions in Relation to Contractual Required <u>Contribution</u>	Contribution Deficiency <u>(Excess)</u>	Covered Employee <u>Payroll</u>	Contributions as a % of Covered Employee <u>Payroll</u>
Parochial Employees' Retirement System of Louisiana – Plan A					
2013	\$ 22,490	\$ 22,490	\$ -	\$ 138,400	16.25%
2014	\$ 22,922	\$ 22,922	\$ -	\$ 138,400	16.56%
2015	\$ 15,597	\$ 15,597	\$ -	\$ 102,200	15.26%
2016	\$ 10,820	\$ 10,820	\$ -	\$ 78,500	13.78%
2017	\$ 11,475	\$ 11,475	\$ -	\$ 90,000	12.75%
2018	\$ 10,800	\$ 10,800	\$ -	\$ 90,000	12.00%
2019	\$ 11,571	\$ 11,571	\$ -	\$ 100,615	11.50%
2020	\$ 13,708	\$ 13,708	\$ -	\$ 115,500	11.87%
2021	\$ 14,149	\$ 14,149	\$ -	\$ 115,500	12.25%
2022	\$ 12,119	\$ 12,119	\$ -	\$ 101,688	11.92%
2023	\$ 13,321	\$ 13,321	\$ -	\$ 115,833	11.50%

THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana

Notes to Required Supplementary Information
For The Year Ended June 30, 2023

(1) Budget and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the Required Supplementary Information:

A General Fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. More than 15 days prior to the end of the fiscal period, the budget for the next fiscal year is prepared by function and activity, based on information from the past fiscal period and current fiscal period estimates for the next fiscal year. The District Public Defender then adopts the budget on behalf of the District before the start of the new fiscal year. Any changes in the budget must be within the revenues and reserves estimated. Budgetary appropriations lapse at year-end. The final budget for the fiscal year ended June 30, 2023 consisted of the original budget which was not amended and which were adopted by the District Public Defender. That budget is reflected in the budgetary comparison schedule as part of the Required Supplementary Information.

(2) Excess of Expenditures Over Appropriations

Formal budgetary integration is employed as a management control device during the year, and encumbrance accounting is not used by the District. Budgeted amounts included in the accompanying financial statements include the original adopted and final budget amounts.

(3) Pension Information

The schedule of the District's proportionate share of the net pension liability/(asset) and the schedule of the District's pension contributions show information for 10 years.

OTHER SUPPLEMENTARY INFORMATION

**THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana**

**Schedule of Compensation, Benefits and Other Payments to
Chief Executive Officer
For the Year Ended June 30, 2023**

Chief Executive Officer: Chad B. Guidry – District Public Defender:

<u>Purpose</u>	<u>Amount</u>
Salary	\$90,000
Benefits-insurance	-0-
Benefits-retirement	10,350
Benefits-cell phone	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	-0-
Reimbursements	8
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-

**THIRTY-THIRD JUDICIAL DISTRICT PUBLIC DEFENDER FUND
Allen Parish, Louisiana**

**Justice System Funding Schedule - Receiving Entity
(As Required by LA Act 87 of the 2020 Regular Legislative Session)
General Fund
For the Fiscal Year Ended June 30, 2023**

Identifying Information

Entity Name: Thirty-Third Judicial District Court Public Defender Fund
LLA Entity ID #: 1640
Date that reporting period ended: 6/30/2023

CASH BASIS PRESENTATION

Receipts From:	First Six Month	Second Six Month
	Period Ended	Period Ended
	12/31/2022	06/30/2023
Allen Parish Sheriff, Bond Fees	13,097	10,726
Allen Parish Sheriff, Criminal Court Costs/Fees	27,946	36,264
Oakdale City Court, Criminal Court Costs/Fees	41,549	51,471
Town of Kinder, Mayor's Court, Criminal Court Costs/Fees	6,380	10,400
Total Receipts	88,972	108,861

See independent accountants' review report.

ROYCE T. SCIMEMI, CPA, APAC
CERTIFIED PUBLIC ACCOUNTANT

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Oberlin, LA 70655
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Member
American Institute of
Certified Public Accountants

Member
Society of Louisiana
Certified Public Accountants

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

December 31, 2023

To: Thirty-Third Judicial District Public Defender Fund
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the Thirty-Third Judicial District Public Defender Fund's (District) compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended June 30, 2023. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended June 30, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report, and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable, and report whether the expenditures were made in accordance with these laws.

We reviewed all disbursements made during the current fiscal year. There were no disbursements in excess of \$30,000 for materials and supplies made during the year ended June 30, 2023. There were no disbursements in excess of \$250,000 for public works made in the year ended June 30, 2023.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics).

The District has no local oversight board and hence, no board members on which to report.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the required employee list.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list provided by management for agreed-upon procedure 3 were included in the information provided for agreed-upon procedure 2.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided us with the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements, except for one disbursement check for \$7.90 to The Guidry Firm, LLC issued in reimbursement for postage.

Budgeting

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

Management provided us with a copy of the original budget. Management represented that there were no amendments to the budget during the year.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

The budget was timely adopted and approved by the District Public Defender, who is not required to nor does he maintain any minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Actual expenditures for the year were less than budgeted expenditures.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:
 - a. report whether the six disbursements agree to the amount and the payee in the supporting documentation;

We examined supporting documentation for each of the six selected disbursements and found that each payment was made for the proper amount and to the correct payee.

- b. report whether the six disbursements are coded to the correct fund and general ledger account; and

Each of the six disbursements were properly coded to the correct fund and the correct general ledger account.

- c. report whether the six disbursements were approved in accordance with management's policies and procedures.

Each selected disbursement was properly approved by the District Public Defender, Chad Guidry.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The District has no local oversight board and hence has no board meetings for which minutes could be maintained or for which meeting agendas were required to be posted.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We examined copies of all bank deposit slips for the period under examination and determined that no deposits appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Our review of the District's records indicated no payments or approval for payments to employees that may constitute bonuses, advances or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The agency's financial reporting obligation under R.S. 24:513 was timely satisfied.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1A(2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The agency did not fail to comply with the requirements of R.S. 24:513 (the audit law) and did not enter into any such contracts that were subject to the public bid law while the agency was not in compliance with such law.

Prior Comments and Recommendations

15. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

Our prior year report, dated December 29, 2022 did not include any suggestions, recommendations, and/or comments; thus, no such matters remained unresolved.

Thirty-Third Judicial District Public Defender Fund
Independent Accountants' Agreed-Upon Procedures Report
December 31, 2023
Page 5.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire*, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statutes 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana
December 31, 2023

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style and is positioned to the right of the typed name.

Attachments:
Signed Louisiana Attestation Questionnaire

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

December 13, 2023
(Date Transmitted)

Royce T. Scimemi, CPA, APAC
Attention: Mr. Royce T. Scimemi
Post Office Box 210
Oberlin, LA 70655

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2023 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551-39:1755); public bid law, (R.S. Title 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No N/A

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 R.S. 42:1101-1124.

Yes No N/A

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 R.S. 42:1119.

Yes No N/A

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No N/A

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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No N/A

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No N/A

We have complied with R.S. 24:513 A(3) regarding disclosure of compensation, reimbursements, benefits, and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained and the amounts disbursed; and the amounts received from disbursements.

Yes No N/A

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes No N/A

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 R.S. 39:1410.60-1410.65.

Yes No N/A

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, R.S. 14:138, and AG opinion 79-729.

Yes No N/A

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No N/A

General

We acknowledge that we are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purpose of this engagement.

Yes No N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes No N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representation.

Yes No N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes No N/A

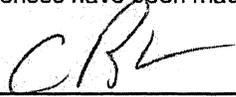
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon-procedures.

Yes No N/A

The previous responses have been made to the best of our belief and knowledge.



12-13-23

Date

Chad Guidry, District Defender
33rd Judicial District Court Public Defender Fund