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**THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Columbia, Louisiana**

**General Purpose Financial Statements  
With Accountants' Compilation Report  
As of and for the Year Ended  
December 31, 2003  
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3.10.04

**MARY JO FINLEY, CPA, INC.**  
**A PROFESSIONAL CORPORATION**

THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Columbia, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
December 31, 2003  
With Supplemental Information Schedules

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# Mary Jo Finley, CPA

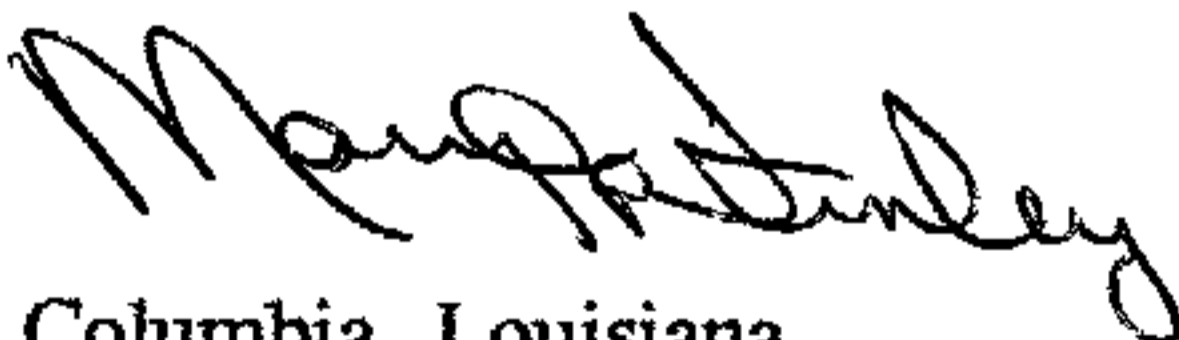
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## Accountant's Compilation Report

THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Columbia, Louisiana

I have compiled the general purpose financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the Thirty-Seventh Judicial District Indigent Defender Board, a component unit of the Caldwell Parish Police Jury, as of December 31, 2003, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and schedules information that is the representation of management. I have not audited or reviewed the accompanying financial statements and schedules and, accordingly, do not express an opinion or any other form of assurance on them.



Columbia, Louisiana  
February 25, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

Statement A

THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Columbia, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 2003

	<u>GOVERNMENTAL FUND TYPE - GENERAL FUND</u>
<b>ASSETS</b>	
Cash	\$17,637
Receivables - court costs	<u>1,933</u>
<b>TOTAL ASSETS</b>	<u><u>\$19,570</u></u>
<b>FUND EQUITY</b>	
Fund balance - unreserved - undesignated	<u><u>\$19,570</u></u>

See accompanying notes and accountant's compilation report.

THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Columbia, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(GAAP Basis) and Actual  
For the Year Ended December 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Fees, charges, and commissions for services - court costs	\$24,500	\$24,502	\$2
Fines and forfeitures	2,000	2,135	135
Total revenues	<u>26,500</u>	<u>26,637</u>	<u>137</u>
<b>EXPENDITURES</b>			
Current - general government - judicial:			
Personal services and related benefits	52,000	51,817	183
Operating services - accounting and auditing	1,200	1,250	(50)
Total expenditures	<u>53,200</u>	<u>53,067</u>	<u>133</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(26,700)</u>	<u>(26,430)</u>	<u>(53,130)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>46,000</u>	<u>46,000</u>	<u>92,000</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$19,300</u>	<u>\$19,570</u>	<u>\$38,870</u>

See accompanying notes and accountant's compilation report.

**THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Columbia, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2003

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Thirty-Seventh Judicial District Indigent Defender Board was created by the Caldwell Parish Police Jury, as authorized by Louisiana Revised Statute 15:144-149 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parish of Caldwell, Louisiana. The indigent defender board is composed of three members who are appointed by the district court. The board members serve without compensation.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Caldwell Parish Police Jury is the financial reporting entity for Caldwell Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Caldwell Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

See accountant's compilation report.

THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Columbia, Louisiana  
Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Board members are appointed by the district judge. However, the police jury is ultimately responsible for the fiscal operations of the Thirty-Seventh Judicial District Court system, which includes the Indigent Defender Board. Further, because of this relationship, the police jury's primary government financial statements would be misleading without inclusion of the board's financial statements. Therefore, the indigent defender board is considered a component unit of the parish reporting entity.

#### **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 that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The board's current operations require only the use of governmental funds

See accountant's compilation report.



THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Columbia, Louisiana  
Notes to the Financial Statements (Continued)

(General Fund). The General Fund is the general operating fund of the indigent defender board and accounts for all of its financial resources.

**C. FIXED ASSETS AND LONG-TERM DEBT**

The indigent defender board has no fixed assets or long-term obligations at December 31, 2003.

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The board uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Court costs on fines and forfeitures imposed by the district are recorded in the year they are collected by the tax collector. Based on that criteria, court costs on fines and forfeitures are treated as susceptible to accrual.

**Expenditures**

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

See accountant's compilation report.

THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Columbia, Louisiana  
Notes to the Financial Statements (Continued)

**E. BUDGET PRACTICES**

A preliminary budget for the ensuing year is prepared by the board's contract accountant prior to December 31 of each year and is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The proposed budget is prepared on the modified accrual basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditure. Encumbrance accounting is not used by the board. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the indigent defender board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. Furthermore, the board may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2003, the board has cash and cash equivalents (book balances) totaling \$17,637.

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. All deposits are fully secured by federal deposit insurance at December 31, 2003.

**2. SERVICE AGREEMENTS**

As provided by Louisiana Statutes 15:145(b)(3), the indigent defender board entered into an agreement with an attorney to provide legal representation to indigents in the Thirty-Seventh Judicial District. The agreement provides for a monthly salary of \$4,000, provided funds are available to pay this

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THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
Columbia, Louisiana  
Notes to the Financial Statements (Continued)

amount. If monthly court cost collections are not sufficient to pay the full salary amount, the board pays the contract attorney the amount of the monthly collections less \$150, which is retained by the board to pay other expenditures. If funds are available at the end of each year in excess of what is needed to pay for the cost of an audit and any other operating expenditures, the contract attorney receives additional compensation to supplement his pay for any months that he did not receive \$4,000. The maximum amount that the attorney will be paid during a year will not exceed \$48,000.

The indigent defender board also has an agreement for bookkeeping services. The agreement provides for a monthly salary of \$100. The maximum that the bookkeeper will be paid during the year will not exceed \$1,200.

**3. LITIGATION**

At December 31, 2003, the indigent defender board is not involved in any litigation nor is it aware of any unasserted claims.

See accountant's compilation report.