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**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, 1996**

These financial statements were prepared by the Board of Indigent Defender Board, Columbia, Louisiana, and are not intended to be audited. The Board of Indigent Defender Board, Columbia, Louisiana, is not a public entity as defined by the Louisiana Constitution and the Louisiana Code of Governmental Accounting. The Board of Indigent Defender Board, Columbia, Louisiana, is not a public entity as defined by the Louisiana Constitution and the Louisiana Code of Governmental Accounting. The Board of Indigent Defender Board, Columbia, Louisiana, is not a public entity as defined by the Louisiana Constitution and the Louisiana Code of Governmental Accounting.



**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 fund assets and general long-term obligations) that are not recorded in the "fund" 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 service 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 the use of only a governmental fund (General Fund). The General Fund is the general operating fund of the indigent defender board and accounts for all of its financial resources.

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

Notes to the Financial Statements
As of and for the Year Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Thirty-Seventh Judicial District Indigent Defender Board is established in compliance with Louisiana Revised Statutes 15:144-149 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parish of 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 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.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for 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.

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

Balance Sheet, December 31, 1996

	GOVERNMENTAL FUND TYPE - <u>GENERAL FUND</u>
ASSETS	
Cash	\$49
Receivables - court costs	<u>10,005</u>
Total assets	<u>10,054</u>
LIABILITIES AND FUND EQUITY	
Liabilities - accounts payable	\$2,203
Fund equity - fund balance - unrestricted - undesignated	<u>7,851</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$10,054</u>

See accompanying notes and accountant's compilation report.

THIRTY-SEVENTH JUDICIAL DISTRICT
INDOUBT DEFENDER BOARD
Columbia, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
December 31, 1988

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

C. GENERAL FIXED ASSETS AND
LONG-TERM OBLIGATIONS

The indigent defender board has no fixed assets or long-term obligations at December 31, 1996.

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 and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when receivable 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 receivable to accrual.

Expenditures

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

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

K. CASH

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. Further, the board may invest in time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the Thirty-Seventh Judicial District Indigent Defender Board has cash (bank balances) totaling \$45.

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, 1996.

F. VACATION AND SICK LEAVE

The indigent defender board has no employees; therefore, no vacation and sick leave policy is required.

1. INDIGENT DEFENDER ATTORNEY

As provided by Louisiana Statute 15:145(B)(7), 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 \$2,000 provided funds are available to pay this 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 \$2,000. The maximum amount that the attorney will be paid during a year will not exceed \$24,000.

3. LITIGATION

At December 31, 1996, the indigent defender board is not involved in any litigation nor is it aware of any unasserted claims.



Accountant's Compilation Report

THIRTY-SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD
Columbia, Louisiana

I have compiled the general purpose financial statements, 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, 1996, 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.

West Monroe, Louisiana
March 24, 1997

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GENERAL PURPOSE FINANCIAL STATEMENTS
(Overview)

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

Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 1996

REVENUES	
Intergovernmental revenues - state grant	\$8,210
Fees, charges, and commissions for services - court costs	21,087
Fines and forfeitures	<u>1,211</u>
Total revenues	<u>32,508</u>
EXPENDITURES	
Current - general government - judicial:	
Personal services and related benefits - attorney salaries	23,416
Operating services - accounting and auditing	<u>551</u>
Total expenditures	<u>24,367</u>
EXCESS OF REVENUES OVER EXPENDITURES	8,141
FUND BALANCE AT BEGINNING OF YEAR	<u>None</u>
FUND BALANCE AT END OF YEAR	<u>\$8,141</u>

See accompanying notes and accountant's compilation report.