

THIRTY-SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND

Columbia, Louisiana

Compiled Financial Statements
For the Year Ended June 30, 2020

THIRTY-SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
COLUMBIA, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2020

INDEX

	<u>Page</u>
Independent Accountant's Compilation Report -----	1
Statement of Assets, Liabilities and Fund Balance – Cash Basis -----	2
Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis -----	3
Other Supplemental Information:	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer -----	4

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Thirty-Seventh Judicial District
Indigent Defender Fund
Columbia, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Thirty-Seventh Judicial District Indigent Defender Fund, a component unit of the Caldwell Parish Police Jury, which comprise of the Statement of Assets, Liabilities and Fund Balance – Cash Basis as of June 30, 2020, and the related Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Fund's assets, liabilities, fund equity, revenues and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Other Supplementary Information

The supplementary information listed on page 4, although not a part of the financial statements is required by Louisiana Revised Statute 24:513 to supplement the financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information, and, accordingly, do not express an opinion, conclusion, nor provided any form of assurance on such supplementary information.

David M. Hartt, CPA (APAC)

West Monroe, Louisiana
December 7, 2020

THIRTY-SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
COLUMBIA, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - CASH BASIS
JUNE 30, 2020

See Independent Accountant's Compilation Report

Assets

Cash and Cash Equivalents	\$	35,025
Accounts Receivable		-
Capital Assets:		
Equipment		-
Vehicles		-
Accumulated Depreciation		-
Net Depreciable Assets		-
<u>Total Assets</u>	\$	35,025

Liabilities

Payroll Taxes Payable	\$	185
Total Liabilities		185

Fund Balance

Unassigned Fund Balance		34,840
<u>Total Liabilities and Equity</u>	\$	35,025

THIRTY-SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
COLUMBIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - CASH BASIS
FOR THE YEAR ENDED JUNE 2020

See Independent Accountant's Compilation Report

Revenue

State Appropriations	\$	-
Statutory Fines, Forfeitures, Fees, Court Costs & Other		187,335
Total Revenues		187,335

Expenditures

Personal Services and Benefits		
Salaries		37,899
Professional Development		
Dues, Licenses & Registrations		330
Operating Costs		
Contract Services - Attorney/Legal		150,298
Contract Services - Other		12,683
Other		2,100
Total Operating Expenses		203,310

Net Change in Fund Balance (15,975)

Fund Balance at Beginning of Year 50,815

FUND BALANCE AT END OF YEAR \$ 34,840

THIRTY-SEVENTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
COLUMBIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Agency Head Name: Louis Champagne, District Defender

Purpose:

Salary

80,191