

**THIRTY-NINTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
Red River Parish, Louisiana**

Financial Statements
For the year ended June 30, 2024

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

Red River Parish, Louisiana

Financial Statements

June 30, 2024

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Accountant's Compilation Report

Brian McRae, Chief Public Defender
Thirty-ninth Judicial District Indigent Defender Fund
Coushatta, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of the Thirty-ninth Judicial District Indigent Defender Fund, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We 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. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 17 be presented to supplement the basic financial statements:

Budgetary Comparison Schedule

Such information is presented for purposes of additional analysis and, 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. This information is the representation of management. We have not performed an audit or review on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management 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 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 content.

Supplementary Information

The Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer on page 20 required by Louisiana Revised Statute 24:513(A)(3), the Justice System Funding Schedule- Receiving Entity and the Justice System Funding Schedule-Collecting/Disbursing Entity on pages 21 and 22 required by Louisiana Revised Statute 24:515.2 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. The supplementary information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent in respect to the Thirty-ninth Judicial District Indigent Defender Fund.

Dees Gardner, Certified Public Accountants, LLC

Mansfield, Louisiana
December 6, 2024

Basic Financial Statements

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Red River Parish, Louisiana

GOVERNMENTAL FUND BALANCE SHEET/ STATEMENT OF NET POSITION

June 30, 2024

	Governmental Fund Statements		Government-Wide Statements
	General Fund Balance Sheet	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 40,429	\$ -	\$ 40,429
Total Assets	<u>\$ 40,429</u>	<u>-</u>	<u>40,429</u>
LIABILITIES			
Current Liabilities			
Payroll tax liabilities	\$ 659	-	659
Total Liabilities	<u>659</u>	<u>-</u>	<u>659</u>
FUND BALANCE/ NET POSITION			
Fund Balance			
Unassigned	39,770	(39,770)	-
Total Fund Balance	<u>39,770</u>	<u>(39,770)</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 40,429</u>		
Net Position:			
Net investment in capital assets		-	-
Unrestricted		39,770	39,770
Total Net Position		<u>\$ -</u>	<u>\$ 39,770</u>

See accountant's compilation report and accompanying notes.

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Red River Parish, Louisiana

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO
THE GOVERNMENT- WIDE STATEMENT OF NET POSITION
June 30, 2024

Total Fund Balance, Governmental Fund	\$	39,770
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Amounts reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in fund financial statements, but are reported in the governmental activities of the Statement of Net Position

Cost of capital assets	5,132	
Less accumulated depreciation	(5,132)	-

Net Position of Governmental Activities in the Statement of Net Position	\$	39,770
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See accountant's report and accompanying notes.

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Red River Parish, Louisiana

GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

	Governmental Fund Statement		Government-Wide Statements
	Statement of Revenues, Expenditures, and Changes in Fund Balance		Statement of Activities
	General Fund	Adjustments	
EXPENDITURES/PROGRAM EXPENSES			
Judiciary:			
Personnel Services & Benefits	\$ 31,840	-	\$ 31,840
Operating Costs	131,897	-	131,897
Depreciation	-	1,027	1,027
Total Expenditures/Judiciary Program Expenses	<u>163,737</u>	<u>1,027</u>	<u>164,764</u>
PROGRAM REVENUES			
Operating grants and contributions			
State government appropriations-general	152,102	-	152,102
Charges for services			
Local Government fines, fees, & court costs	29,426	-	29,426
Total Program Revenues	<u>181,528</u>	<u>-</u>	<u>181,528</u>
GENERAL REVENUES			
Total General Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over Expenditures			
Change in Fund Balance/ Net Position	17,791	(1,027)	16,764
Fund Balance/ Net Position:			
Beginning of year	21,979	-	23,006
End of year	<u>\$ 39,770</u>	<u>\$ -</u>	<u>\$ 39,770</u>

See accountant's compilation report and accompanying notes.

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Red River Parish, Louisiana

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances, Governmental Fund	\$	17,791
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund:		
Depreciation expense (\$1,027) more than capital outlays (\$0)		<u>(1,027)</u>
Change in Net Position of Governmental Activities	\$	<u><u>16,764</u></u>

See accountant's compilation report and accompanying notes.

Notes to the Financial Statements

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

Red River Parish, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2024

INTRODUCTION

The Thirty-ninth Judicial District Indigent Defender Fund (Indigent Defender Fund) was established in compliance with Louisiana Revised Statutes 15:168 on August 15, 2007. The purpose of the Indigent Defender Fund is to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The Indigent Defender Fund is regulated by the Louisiana Public Defender Board established by Louisiana Revised Statute 15:141-184 to provide effective legal representation to criminal defendants who are unable to afford an attorney, consistent with the right to counsel in our criminal courts, mindful of the need for law and order and an appreciation of victim's rights. The Indigent Defender Fund is administered by the district public defender who is contracted with the Louisiana Public Defender Board to provide for the delivery and management of public defenders services within the judicial district. The judicial district encompasses the Parish of Red River, Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Thirty-ninth Judicial District Indigent Defender Fund have been prepared in conformity with governmental accounting principles generally accepted (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. 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. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Governmental Audit Guide.

The more significant accounting policies established in GAAP and used by the Thirty-ninth Judicial District Indigent Defender Fund are discussed below.

A. REPORTING ENTITY

For financial reporting purposes, in conformity with Governmental Accounting Standards Board (GASB) Statement No. 14, the Thirty-ninth Judicial District Indigent Defender Fund is a part of the operations of the district court system. However, the state statutes that create the indigent defender funds also gives the funds control over their operations including hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of monies. The Thirty-ninth Judicial District Indigent Defender Fund is financially independent and operated autonomously from the State of Louisiana and independently from the district court system. Therefore, the Indigent Defender Fund reports as an independent reporting entity and the financial statements include only the transactions of the Thirty-ninth Judicial District Indigent Defender Fund.

B. 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.

Accrual Basis—Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities have been prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

Red River Parish, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS / BASIS OF ACCOUNTING (continued)

Modified Accrual Basis--Fund Financial Statements

The amounts reflected in the General Fund of Statements A and C are accounted for using a current financial resources measurement focus. With this measurement focus only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the ID Fund's operations.

The amounts reflected in the General Fund of Statements A and C use the modified accrual basis of accounting. 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 pay liabilities of the current period. The Thirty-ninth Judicial District Indigent Defender Fund considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on long-term debt which is recognized when due, and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures.

Revenues

Fines, forfeitures, fees and court costs imposed by the district and city courts are recorded in the year that they are collected by the sheriff within the judicial district.

Interest income on time deposits is recorded when the time deposits have matured, and the income is available.

Substantially all other revenues are recorded when received by the Indigent Defender Fund.

Based on the above criteria, fines, forfeitures, fees, and court costs 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.

C. CASH AND CASH EQUIVALENTS

Cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and time deposits and other investments with original maturities of 90 days or less when purchased. Under state law, the Indigent Defender Fund may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and any other state of the United States, or under the laws of the United States.

D. CAPITAL ASSETS

Capital assets are capitalized at historical cost.

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

Red River Parish, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. ESTIMATES

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

F. EQUITY CLASSIFICATIONS

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

Net investment in capital assets

Net investment in capital assets 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 capital assets. At year end the Indigent Defender Fund did not have any net investment in capital assets.

Restricted Net Position

Restricted Net Position consists of net position with constraints placed on the use by (1) external groups, such as creditors, grantors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position

Unrestricted Net Position consists of all other assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not meet the definition of "restricted" or "net investment in capital assets."

The Indigent Defender presents fund balances in accordance with GASB Statement No. 54, using the following criteria:

Nonspendable

Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted

Amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions.

Committed

Amounts that can be used only for specific purposes determined by a formal action by the Chief Defender.

Assigned

Amounts that are designated by the Chief Defender for a specific purpose but are not spendable until the budget is approved by the State.

Unassigned

All amounts not included in other spendable classifications.

The Indigent Defender Fund has only unassigned fund balance.

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

Red River Parish, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2024

2. CASH AND CASH EQUIVALENTS

At June 30, 2024, the Thirty-ninth Judicial District Indigent Defender Fund has cash and cash equivalents (book balances) totaling \$40,429 in demand deposits.

These deposits, \$40,525 (bank balances), are stated at cost, which approximates market. 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 the amount on deposit with the fiscal agent. These deposits are secured by federal deposit insurance.

3. CAPITAL ASSETS

The Thirty-ninth Judicial District Indigent Defender Fund did not acquire any capital assets during the year ending June 30, 2024. The Indigent Defender Fund has one capital asset with an historical cost of \$5,132, and accumulated depreciation of \$5,132 as of the year ending June 30, 2024. \$1,027 in depreciation was accrued during the current year.

4. COMMITMENT AND CONTINGENCIES

The Thirty-ninth Judicial District Indigent Defender Fund is not currently named as defendant in any current or pending litigation.

The Indigent Defender Fund participates in certain state-assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement that may arise as the result of these audits is not believed to be material.

5. RELATED PARTY TRANSACTIONS

FASB 57 requires the disclosure of the description of the relationship, the transactions, the dollar amount of the transactions, and any amounts due to or from that result from related party transactions. There were no related party transactions.

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

Red River Parish, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2024

6. GOVERNMENTAL FUND REVENUES AND EXPENDITURES

Revenues:

State Government		
Appropriations - General	\$ 152,102	
Appropriations - Special	-	
Revenue Sharing	-	
Grants	-	
On-behalf Payments	-	
Other	-	
Total		\$ 152,102
Local Government		
Appropriations - General	\$ -	
Appropriations - Special	-	
Grants	-	
Statutory Fines, Forfeitures, Fees		
Court Costs, & Other	28,426	
Criminal Court Fund	-	
On-behalf Payments	-	
Other	-	
Total		\$ 28,426
Federal Government		
Grants - Direct	\$ -	
Grants - Indirect (passed through state)	-	
Total		\$ -
Other Grants & Contributions		
Non-profit Organizations	\$ -	
Private Organizations	-	
Corporate	-	
Other	-	
Total		\$ -
Charges for Services		1,000
Investment Earnings		-
Miscellaneous		-
Total Revenues		\$ 181,528

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND

Red River Parish, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended June 30, 2024

6. GOVERNMENTAL FUND REVENUES AND EXPENDITURES (continued)

Expenditures:

Personnel Services & Benefits -	\$	-	
Salaries		29,578	
On-behalf Payments - Salaries		-	
Retirement Contributions		-	
On-behalf Payments - Retirement		-	
Insurance		-	
On-behalf Payments - Insurance		-	
Payroll Taxes		2,262	
Other		-	
Total			\$ 31,840
Professional Development -			
Dues, Licenses, & Registrations	\$	-	
Travel		-	
Other		-	
Total			\$ -
Operating Costs -			
Library & Research	\$	-	
Contract Services - Attorney/Legal		121,333	
Contract Services - Other		6,380	
Lease - Office		-	
Lease - Autos & Other		-	
Travel - Transportation		-	
Travel - Other		-	
Insurance		2,778	
Supplies		188	
Repairs & Maintenance		-	
Utilities & Telephone		1,163	
Other		54	
Total			\$ 131,897
Debt Service			-
Capital Outlay			-
Total Expenditures			\$ <u>163,737</u>

7. SUBSEQUENT EVENTS

Management has performed an evaluation of the Thirty-ninth Judicial District Indigent Defender Fund activities through December 6, 2024, and has concluded that there are no significant events requiring recognition or disclosure through that date and time these financial statements were available to be issued.

Required Supplementary Information

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Red River Parish, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended June 30, 2024

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
State Government				
Appropriations - general	\$ 134,596	\$ 132,629	\$ 152,102	\$ 19,473
Local Government				
Court fees	17,000	25,000	24,115	(885)
Bond fees and forfeitures	7,500	1,200	4,311	3,111
Application fees	500	2,500	1,000	(1,500)
Other revenue	-	-	-	-
Investment earnings	-	-	-	-
	<u>159,596</u>	<u>161,329</u>	<u>181,528</u>	<u>20,199</u>
Total General Revenues				
EXPENDITURES				
Operating Costs				
Contract services - attorney / legal	114,600	117,200	121,334	(4,134)
Salaries	29,400	29,400	29,578	(178)
Payroll taxes	2,165	2,249	2,262	(13)
Investigators and expert witnesses	1,500	900	780	120
Professional fees	6,000	6,000	5,600	400
Insurance	2,400	2,385	2,778	(393)
Travel and mileage	-	-	-	-
Utilities and telephone	1,200	1,200	1,163	37
Office supplies	40	360	188	172
Total Operating Costs	<u>157,305</u>	<u>159,694</u>	<u>163,737</u>	<u>(4,043)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,291</u>	<u>1,635</u>	<u>17,791</u>	<u>16,156</u>
Net Change in Fund Balances	2,291	1,635	17,791	16,156
Fund Balance, Beginning of year	21,979	21,979	21,979	-
Fund Balance, End of year	<u>\$ 24,270</u>	<u>\$ 23,614</u>	<u>\$ 39,770</u>	<u>\$ 16,156</u>

See accountant's compilation report and accompanying notes.

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Red River Parish, Louisiana

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
As of and for the Year ended June 30, 2024

Budgetary Information

The District Public Defender directs the preparation of a proposed budget and submits it to the Louisiana Public Defender Board for approval by a specified date. Annually, the Indigent Defender Fund adopts a budget for the General Fund on the cash basis of accounting. Amounts are available for expenditures only to the extent included within the budget.

The Louisiana Local Government Budget Act Section 1305(E) provides that “the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year.” The “total estimated funds available” is the sum of the respective estimated fund balances at the beginning of the year and the anticipated revenues for the current year.

The Louisiana Local Government Budget Act also requires a budget to be amended if actual revenues are failing to meet total budgeted revenues by five percent or more and if actual expenditures are exceeding the total budgeted expenditures by five percent or more.

The Indigent Defender Fund is in compliance with the Louisiana Local Budget Act. Actual revenues were more than budgeted amounts. Actual expenditures were more than budgeted expenditures by 2.53%.

Supplementary Information

SCHEDULE 2

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Red River Parish, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

For the Year Ended June 30, 2024

Brian McRae, Chief Defender

Purpose:

Salary - contracted	\$	31,333
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See accountant's compilation report.

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Red River Parish, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the year ended June 30, 2024

Cash Basis Presentation	First Six Month Period Ended 12/31/23	Second Six Month Period Ended 6/30/24
	\$ <u> </u>	\$ <u> </u>
Receipts From:		
Red River Parish Sheriff, Criminal Court Costs/Fees	10,895	13,220
Red River Parish Sheriff, Bond Fees	3,109	1,202
Total Receipts	\$ <u>14,004</u>	\$ <u>14,422</u>

See accountant's compilation report.

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Red River Parish, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the year ended June 30, 2024

Cash Basis Presentation	First Six Month Period Ended 12/31/23	Second Six Month Period Ended 6/30/24
Beginning Balance of Amounts Collected	\$ -	\$ -
Add: Collections		
Other (Application Fees)	440	560
Subtotal Collections	440	560
Less: Disbursements To Governments & Nonprofits:		
None	-	-
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency	440	560
Subtotal Disbursements/Retainage	-	-
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$ -	\$ -

See accountant's compilation report.

THIRTY-NINTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
Red River Parish, Louisiana

Schedule of Findings and Responses
For year ended June 30, 2024

Current Year Findings

None.

Prior Year Findings

None.