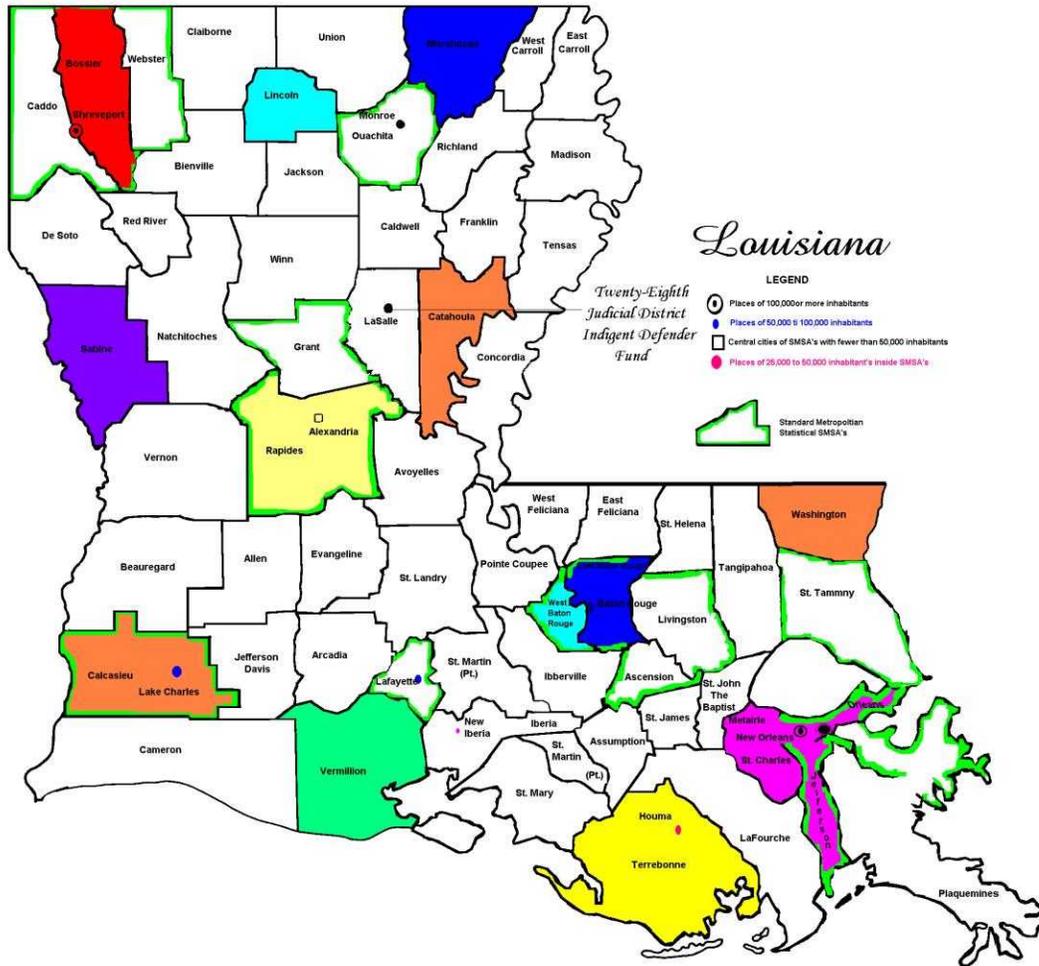


**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**Financial Statements
June 30, 2017**

TWENTY-EIGHTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND LASALLE PARISH



The Twenty-Eighth Judicial District Indigent Defender Fund 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 LaSalle, Louisiana.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

For the Year Ended June 30, 2017

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Association of
Certified Fraud Examiners

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Twenty-Eighth Judicial District
Indigent Defender Fund
Jena, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Twenty-Eighth Judicial District Indigent Defender Fund, Jena, Louisiana, as of and for the year ended June 30, 2017, and related notes to the basic financial statements which collectively comprise the Twenty-Eighth Judicial District Indigent Defender 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 management's discussion and analysis and required supplemental information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, are 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 was subject to our compilation engagement, however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Other Information

The other supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group

Jena, Louisiana
September 29, 2017

**Twenty-Eighth Judicial District
Indigent Defender Fund**

**Management's Discussion and Analysis (MD&A)
June 30, 2017**

As management of the Twenty-Eighth Judicial District Indigent Defender Fund, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with the District's financial statements, which are attached.

FINANCIAL HIGHLIGHTS

- The assets exceeded the liabilities of the District for the current fiscal year by \$135,366 (net position).
- The District's cash balance at June 30, 2017, was \$11,233.
- The District had total revenue of \$181,143, and total expenditures of \$192,726, which decreased the fund balance by \$(11,583).

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of the Statement of Net Position, Statement of Activities, Statement of Revenues, Expenditures, and Changes in Fund Balances, Balance Sheet, and the Notes to the Basic Financial Statements.

The District's overall financial position and operations for the past two years are summarized below based on the information in the current and prior financial statements.

Statement of Net Position			
Category	2016	2017	% Change
Cash & Cash Equivalents	\$ 16,628	\$ 11,233	-32.4
Receivables (Net of Allowance)	130,643	128,593	-1.6
Capital Assets, Net	2,885	1,423	-50.7
Total Assets	<u>150,156</u>	<u>141,249</u>	-5.9
Liabilities			
Accounts Payable	1,745	5,883	237.1
Total Liabilities	<u>1,745</u>	<u>5,883</u>	237.1
Net Position			
Net Investment in Capital Assets	2,885	1,423	-50.7
Unrestricted	145,526	133,943	-8.0
Total Net Position	\$ <u>148,411</u>	\$ <u>135,366</u>	-8.8

- Cash and cash equivalents decreased by \$5,395 or 32.4% and accounts receivable decreased by \$2,050.
- Total net position decreased by \$13,045 or 8.8%. The primary reason for this decrease was an increase in expenses of \$12,505.

See accountant's report.

**Twenty-Eighth Judicial District
Indigent Defender Fund**

**Management's Discussion and Analysis (MD&A)
June 30, 2017**

Statement of Revenues, Expenditures and Changes in Fund Balances

Category	2016	2017	% Change
Revenues			
Grants	\$ 140,911	\$ 126,659	-10.1
Court Costs	60,756	54,484	-10.3
Other	-0-	-0-	0.0
Total Revenues	<u>201,667</u>	<u>181,143</u>	-10.2
Expenditures			
Personnel Services & Benefits	73,424	75,721	3.1
Operating Costs	106,797	117,005	9.6
Total Expenditures	<u>180,221</u>	<u>192,726</u>	6.9
Net Change in Fund Balance	21,446	(11,583)	-154.0
Fund Balance-Beginning	124,080	145,526	17.3
Fund Balance-Ending	<u>\$ 145,526</u>	<u>\$ 133,943</u>	-8.0

- Total revenue decreased by \$20,524 or 10.2% in the current year. The main cause for this decrease is due to a decrease in grant monies in the amount of \$14,252.
- Total expenditures increased by \$12,505 or 6.9% in the current year. The main cause for this increase is due to an increase in operating costs in the amount of \$10,208.

CAPITAL ASSETS

Capital Assets

At June 30, 2017, the Twenty-Eighth Judicial District Indigent Defender Fund had \$1,423 invested in capital assets, including furniture and equipment.

Capital Assets at Year-End

	2016	2017
Furniture & Equipment	\$ 11,427	\$ 11,427
Accumulated Depreciation	(8,542)	(10,004)
Capital Assets, Net of Accumulated Depreciation	<u>\$ 2,885</u>	<u>\$ 1,423</u>

See accountant's report.

**Twenty-Eighth Judicial District
Indigent Defender Fund**

**Management's Discussion and Analysis (MD&A)
June 30, 2017**

CONTACTING THE FUND'S FINANCIAL MANAGEMENT

The financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following address:

28th Judicial District Indigent Defender Fund
Derrick Carson, Chairman
PO Box 13
Jena, LA 71342

See accountant's report.

Basic Financial Statements

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Governmental Fund Type – General Fund
Statement of Net Position
June 30, 2017**

ASSETS	
Cash & Cash Equivalents	\$ 11,233
Accounts Receivables	128,593
Capital Assets (Net of Accumulated Depreciation)	<u>1,423</u>
TOTAL ASSETS	<u><u>141,249</u></u>
 LIABILITIES	
Accounts Payable	<u>5,883</u>
TOTAL LIABILITIES	<u><u>5,883</u></u>
 NET POSITION	
Net Investment in Capital Assets	1,423
Unrestricted	<u>133,943</u>
TOTAL NET POSITION	<u><u>\$ 135,366</u></u>

See accompanying notes and accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Statement of Activities
For the Year Ended June 30, 2017**

	PROGRAM REVENUES				NET REVENUES (EXPENSES) & CHANGES OF PRIMARY GOVERNMENT
	Expenses	Charges for Services	Operating Grants & Contributions	Net (Expenses) Revenue	Governmental Activities
Governmental Activities					
General Government	\$ (194,188)	\$ 54,484	\$ 126,659	\$ (13,045)	\$ (13,045)
Total Governmental Activities	\$ (194,188)	\$ 54,484	\$ 126,659	\$ (13,045)	\$ (13,045)
			General Revenues		
			Other Income		-0-
			Total General Revenues		-0-
			Change in Net Position		(13,045)
			Net Position - Beginning		148,411
			Net Position - Ending	\$	135,366

See accompanying notes and accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Governmental Fund Type – General Fund
Balance Sheet
June 30, 2017**

ASSETS	
Cash & Cash Equivalents	\$ 11,233
Accounts Receivable	128,593
TOTAL ASSETS	<u>139,826</u>
 LIABILITIES	
Accounts Payable	<u>5,883</u>
TOTAL LIABILITIES	<u>5,883</u>
 FUND BALANCES	
Unassigned	<u>133,943</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 139,826</u>

See accompanying notes and accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Reconciliation of the Government Funds Balance Sheet
to the Government-Wide Financial Statement of Net Position
June 30, 2017**

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

Fund Balance, Total Governmental Funds (Statement C)	\$ 133,943
--	------------

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

	1,423
Net Position of Governmental Activities (Statement A)	\$ <u>135,366</u>

See accompanying notes and accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Statement of Revenues, Expenditures, &
Changes in Fund Balances
Governmental Fund Type – General Fund
For the Year Ended June 30, 2017**

REVENUES	
Grants	\$ 126,659
Court Cost on Fines	54,484
TOTAL REVENUES	<u>181,143</u>
 EXPENDITURES	
Personnel Services and Benefits	75,721
Operating Costs	117,005
TOTAL EXPENDITURES	<u>192,726</u>
 NET CHANGE IN FUND BALANCE	 (11,583)
 FUND BALANCES--BEGINNING	 <u>145,526</u>
FUND BALANCES--ENDING	<u>\$ 133,943</u>

See accompanying notes and accountant's report.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Reconciliation of the Statement of Revenues, Expenditures,
& Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2017**

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

Net Change in Fund Balances, Total Governmental Funds, Statement E		\$ (11,583)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	Capital Outlay Depr. Exp.	-0- <u>(1,462)</u>
Changes in Net Position of Governmental Activities, Statement B		<u>(1,462)</u> <u>\$ (13,045)</u>

See accompanying notes and accountant's report.

**Notes to the Basic
Financial Statements**

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS

INTRODUCTION

The Twenty-Eighth Judicial District Indigent Defender Fund 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 LaSalle, Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Twenty-Eighth Judicial Indigent Defender Fund have been prepared in conformity with governmental accounting principles generally accepted 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.

1. The purpose of the fund is to oversee operations of the fund.

B. REPORTING ENTITY

The Indigent Defender Fund is part of the operations of the district court system. However, the district court system is fiscally dependent on the LaSalle Parish Police Jury for office space and courtrooms. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the Indigent Defender Fund. For these reasons, the Indigent Defender Fund was determined to be a component unit of the LaSalle Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the board and do not present information on the police jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Indigent Defender Fund uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain board functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS

Governmental Funds

Governmental funds account for all or most of the Indigent Defender Fund's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the board. The following are the board's governmental funds:

General Fund - The primary operating fund of the Indigent Defender Fund and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to board policy.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund 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 Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

The amounts reflected in the General Fund 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 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 general long-term debt which is recognized when due, and certain compensated absences 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:

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

NOTES TO THE BASIC FINANCIAL STATEMENTS

Equity Classifications

In the government-wide financial statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Net Investment in Capital Assets - Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position - Net position 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.

Unrestricted Net Position - All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies restricted resources first. The policy concerning which to apply first varies with the intended use and legal requirements. The decision is typically made by management at the incurrence of the expense.

In the Fund Financial Statements, governmental fund equity is classified as a fund balance. The District has implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

Revenues

Their revenues are recognized when they become measurable and available as net current assets. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

Court costs on fines and forfeitures imposed by the district court are recorded in the year they are collected by the tax collector.

Fees from indigents are recorded when received.

Expenditures

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

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the fund as a whole. These statements include all the financial activities of the Indigent Defender Fund. Information contained in these columns reflects 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.

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from board users as a fee for services; program revenues reduce the cost of the function to be financed from the board's general revenues.

E. FIXED ASSETS & LONG-TERM LIABILITIES

For the year ended June 30, 2017, no interest costs were capitalized for construction of fixed assets.

Depreciation of all exhaustible fixed assets is charged as an expense against its operations. Accumulated depreciation is reported on the proprietary fund balance sheet and governmental fund statement of activities. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

	<u>Life in Years</u>
Equipment	5-10

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

F. CASH, CASH EQUIVALENTS, & INVESTMENTS

All cash and investments (CD's over 90 days) are reported at cost and are on deposit at federally insured banks. At June 30, 2017, the District had cash (bank balances) totaling \$16,047.

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at fiscal year-end. All deposits were secured at the year-end. The categories are described as follows:

- *Category 1* – Insured or collateralized with securities held by the District or by its agent in the District's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- *Category 3* – Uncollateralized.

Amounts on deposit were fully secured as of June 30, 2017, and were secured by the following pledges:

<u>Description</u>	<u>Market Value</u>
FDIC (Category 1)	\$ 16,047
Securities (Category 2)	-0-
Total	\$ <u>16,047</u>

G. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. RECEIVABLES

The receivables of \$128,593, at June 30, 2017, consisted of court costs and operational grants. Allowance for bad debts, if any, is considered immaterial and is not presented.

<u>Description</u>	<u>Balance 06/30/2017</u>
Accounts Receivable-Grants	\$ 122,658
Accounts Receivable-Fees	5,935
Total	\$ <u>128,593</u>

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

3. CAPITAL ASSETS

Governmental Fund:

A summary of governmental fund assets at June 30, 2017, is as follows:

	Balance 6-30-2016	Additions	Deletions	Balance 6-30-2017
Equipment	\$ 11,427	\$ -0-	\$ -0-	\$ 11,427
Accumulated Depreciation	(8,542)	(1,462)	-0-	(10,004)
Total Capital Assets, Net	\$ 2,885	\$ (1,462)	\$ -0-	\$ 1,423

4. PAYABLES

The payables of \$5,883 at June 30, 2017, are as follows:

Class of Payable	General Fund
Utilities	\$ 377
Professional Fees	2,515
Office Expenses	368
Payroll Related	2,623
Total Payables	\$ 5,883

5. CONTINGENT LIABILITIES

The Fund followed the practice of accepting invoices for services rendered by lawyers serving as indigent defenders, and paid all invoices from funds currently available. Should the amount owed exceed the amount available, indigent defenders were paid on a pro-rated basis until current funds were exhausted. Amounts remaining unpaid to indigent defenders were not considered for payment in subsequent years unless funds become available. These financial statements do not present the amounts owed to indigent defenders from prior periods and these amounts are considered material.

6. ECONOMIC DEPENDENCY

Statement of Financial Accounting Standard (SFAS) No. 14 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entity's revenues. The LaSalle Parish Sheriff provided \$54,484, which was collected from fines, to the Indigent Defender Fund, which represents approximately 30% of the Board's revenue for the year. The Indigent Defender Fund also received \$126,659 from the State of Louisiana, which represents approximately 70% of the Board's revenue for the year.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

7. GOVERNMENTAL FUND REVENUES & EXPENDITURES

For the year ended June 30, 2017, the major sources of governmental fund revenues and expenditures were as follows:

REVENUES:

State Government

Appropriations – General	\$	-0-
Appropriations – Special		-0-
Revenue Sharing		-0-
Grants		126,659
On-Behalf Payments		-0-
Other		-0-
Total		126,659

Local Government

Appropriations – General		-0-
Appropriations – Special		-0-
Grants		-0-
Statutory Fines, Forfeitures, Fees, Court Costs, & Other		54,484
Taxes – Millages, Sales, Special, & Other		-0-
Criminal Court Fund		-0-
On-Behalf Payments		-0-
Other		-0-
Total		54,484

Federal Government

Grants – Direct		-0-
Grants – Indirect (Passed-Through State)		-0-
Total		-0-

Other Grants & Contributions

Non-Profit Organizations		-0-
Private Organizations		-0-
Corporate		-0-
Other		-0-
Total		-0-

Charges For Services

-0-

Investment Earnings

-0-

Miscellaneous

-0-

TOTAL REVENUES	\$	181,143
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**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
CONTINUED**

EXPENDITURES:

Personnel Services & Benefits

Salaries	\$	69,790
On-Behalf Payments – Salaries		-0-
Retirement Contributions		-0-
On-Behalf Payments – Retirement		-0-
Insurance		-0-
On-Behalf Payments – Insurance		-0-
Payroll Taxes		5,931
Other		-0-
Total		75,721

Professional Development

Dues, Licenses, & Regulations		-0-
Travel		-0-
Other		-0-
Total		-0-

Operating Costs

Library & Research		-0-
Contract Services – Attorney/Legal		87,775
Contract Services – Other		6,999
Lease – Office		5,400
Lease – Autos & Other		-0-
Travel – Transportation		-0-
Travel – Other		-0-
Insurance		6,917
Supplies		1,626
Repairs & Maintenance		-0-
Utilities & Telephone		7,864
Other		424
Total		117,005

Debt Service

-0-

Capital Outlay

-0-

TOTAL EXPENDITURES

\$ 192,726

Required Supplemental Information

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
LaSalle Parish, Louisiana
Governmental Fund Type – General Fund
Statement of Governmental Fund Revenues,
Expenditures & Changes in Fund Balances
Budget & Actual
For the Year Ended June 30, 2017**

	<u>Budget Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Budget Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Grants	\$ 137,237	\$ 137,237	\$ 126,659	\$ (10,578)
Court Cost on Fines	49,354	49,354	54,484	5,130
Other	-0-	-0-	-0-	-0-
TOTAL REVENUES	<u>186,591</u>	<u>186,591</u>	<u>181,143</u>	<u>(5,448)</u>
EXPENDITURES				
Operating Costs	108,510	108,510	117,005	(8,495)
Personnel Services and Benefits	78,081	78,081	75,721	2,360
TOTAL EXPENDITURES	<u>\$ 186,591</u>	<u>\$ 186,591</u>	<u>\$ 192,726</u>	<u>\$ (6,135)</u>
NET CHANGE IN FUND BALANCE			(11,583)	
FUND BALANCE – BEGINNING			<u>145,526</u>	
FUND BALANCE – ENDING			<u>\$ 133,943</u>	

See accountant's report.

Other Information

**Schedule of Compensation Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2017**

Twenty-Eighth Judicial District Indigent Defender Fund
Derrick Carson- Chief Public Defender

Purpose	Amount
Salary	\$ 26,000
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (List any other here)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

*An example of an un-vouchered expense would be a travel advance.

See independent accountant's report.



Other Reports

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MANAGEMENT LETTER COMMENTS

Twenty-Eighth Judicial District
Indigent Defender Fund
PO Box 1356
Jena, Louisiana 71342

During the course of our compilation, we observed conditions and circumstances that may be improved. Below are findings noted for improvement, our recommendation for improvement and the District's response.

CURRENT YEAR FINDINGS

No findings to report.

**TWENTY-EIGHTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Twenty-Eighth Judicial District Indigent Defender Fund has provided the following action summaries relating to findings brought to their attention as a result of their financial review for the year ended June 30, 2016.

PRIOR YEAR FINDINGS

2016-1 Budget Variances (Resolved)

Condition: The District over spent its budget by \$106,421 or 144.2%.

Criteria: The Budget Act requires government amend their budgets when revenues fall below budgeted amounts by more than 5% or when expenditures exceed 5% of appropriations.

Cause of Condition: Not amending the budget at year end.

Effect of Condition: Violation of the budget Act.

Recommendation: Revenues and expenditures should be monitored to determine if the budget should be amended before year end.

Client Response: The District will begin monitoring revenues and expenditures to determine if the budget should be amended.