

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

General Purpose Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
June 30, 2018

THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
Columbia, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
June 30, 2018  
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
<b>Accountant's Compilation Report</b>		2
<b>General Purpose Financial Statements:</b>		
Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance	B	5
<b>Other Supplemental Information:</b>		
	<u>Schedule</u>	<u>Page No.</u>
Schedule of Compensation, Benefits and Other Payments to Agency Head	1	7

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Society of Louisiana Certified  
Public Accountants

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Governmental Accounting,  
Auditing and  
Financial Reporting

## Independent Accountant's Compilation Report

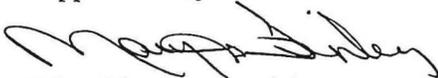
THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
Columbia, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Thirty-Seventh Judicial District Indigent Defenders Fund, a component unit of the Caldwell Parish Police Jury, as of and for the year ended June 30, 2018, which collectively comprise the Thirty-Seventh Judicial District Indigent Defenders 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. 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.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Fund's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis, the budgetary comparison schedule, and GASB 34, capital assets and depreciation guidance, 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

The schedule of compensation, benefits, and other payments to agency head on page 7 is presented for purposes of additional analysis and is not a required part of the basic 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 or provide any assurance on such supplementary information.



West Monroe, Louisiana  
November 15, 2018

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

THIRTY-SEVENTH JUDICIAL DISTRICT  
 INDIGENT DEFENDER FUND  
 Columbia, Louisiana  
 ALL FUND TYPES

Balance Sheet, June 30, 2018

	<u>GOVERNMENTAL FUND TYPE - GENERAL FUND</u>
<b>ASSETS</b>	
Cash	\$45,693
Receivables - court costs	<u>4,870</u>
<b>TOTAL ASSETS</b>	<u><u>\$50,563</u></u>
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities - payroll expenses	<u>\$902</u>
<b>TOTAL LIABILITIES</b>	<u>902</u>
Fund Equity - fund balance - unassigned	<u>49,661</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><u>\$50,563</u></u>

See accountant's compilation report.

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

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended June 30, 2018

**REVENUES**

State Government	
Appropriations - general	\$132,184
Local Government	
Statutory fines, forfeitures, fees, court costs and other	<u>51,952</u>
Total revenues	<u>184,136</u>

**EXPENDITURES**

Personal services and benefits	
Salaries	15,321
Professional Development	
Dues, licenses, and registrations	524
Operating costs	
Contract services - attorney/legal	134,291
Contract services - other	11,421
Other	<u>14</u>
Total operating costs	<u>145,726</u>
Total expenditures	<u>161,571</u>

**EXCESS OF REVENUES**

<b>OVER EXPENDITURES</b>	<u>22,565</u>
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<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>27,096</u>
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<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$49,661</u></u>
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See accountant's compilation report.

**OTHER SUPPLEMENTARY INFORMATION**

THIRTY-SEVENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER FUND  
Columbia, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2018

LOUIS CHAMPAGNE, DISTRICT DEFENDER

<u>PURPOSE</u>		<u>AMOUNT</u>
Salary		\$80,191
Membership dues		400