

RECEIVED
LEGISLATIVE AUDITOR
05 JUN 30 PM 1:01

**THIRTY-THIRD JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

Oberlin, Louisiana

Financial Report

Year Ended December 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-9-06

TABLE OF CONTENTS

	Page
ACCOUNTANTS' REPORT	1
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined balance sheet-all fund types and account group (cash basis)	3
Statement of revenues, expenditures, and changes in fund balance-governmental fund type - General Fund (cash basis)	4
Statement of revenues, expenditures, and changes in fund balance-budget (cash basis) and actual (cash basis)-governmental fund type - General Fund	5

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
P. Troy Courville, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA

Tynes E. Mixon, Jr., CPA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Harry J. Clostio, CPA
Penny Angelle Scruggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
James R. Roy, CPA
Robert J. Metz, CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA
Cheryl L. Bartley, CPA, CVA
Mandy B. Self, CPA
Chris E. Bilski, CPA

Retired:
Conrad O. Chapman, CPA* 2006

* A Professional Accounting Corporation

Thirty-Third Judicial District
Indigent Defender Board
Oberlin, Louisiana

We have compiled the accompanying general purpose financial statements of the Thirty-Third Judicial District Indigent Defender Board (the Board), as of and for the year ended December 31, 2005, in accordance with *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 information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

Management has not presented the government-wide financial statements and management's discussion and analysis, required by Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for States and Local Governments. The amount by which this departure affects the financial statements is not reasonably determinable.

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

We are not independent with respect to the Thirty-Third Judicial District Indigent Defender Board.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Oberlin, Louisiana
June 23, 2006

Member of:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Member of:
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

OFFICES

183 South Beadle Rd. 113 East Bridge St.
Lafayette, LA 70508 Breaux Bridge, LA 70517
Phone (337) 232-4141 Phone (337) 332-4020
Fax (337) 232-8660 Fax (337) 332-2867

133 East Weddill 1234 David DR. Ste 105
Marksville, LA 71351 Morgan City, LA 70380
Phone (318) 253-9252 Phone (985) 384-2020
Fax (318) 253-8681 Fax (985) 384-3020

408 West Cotton Street 332 West Sixth Avenue
Ville Platte, LA 70586 Oberlin, LA 70555
Phone (337) 363-2792 Phone (337) 639-4737
Fax (337) 363-3048 Fax (337) 639-4568

200 South Main Street 450 East Main Street
Abbeville, LA 70510 New Iberia, LA 70560
Phone (337) 893-7944 Phone (337) 367-9204
Fax (337) 893-7948 Fax (337) 367-9208

WEB SITE:
WWW.KCSRCPAS.COM

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Oberlin, Louisiana

Combined Balance Sheet-All Fund Types and Account Group (Cash Basis)
December 31, 2005

	Governmental Fund Type General Fund	Account Group General Fixed Assets	Totals (Memo Only)
ASSETS			
Cash and interest-bearing deposits	\$ 85,190	\$ -	\$ 85,190
General fixed assets	-	8,424	8,424
Total assets	\$ 85,190	\$ 8,424	\$ 93,614
LIABILITIES AND FUND EQUITY			
Liabilities:			
Payroll taxes	\$ 3,462	\$ -	\$ 3,462
State retirement withheld	1,959	-	1,959
Total liabilities	5,421	-	5,421
Fund equity:			
Investment in general fixed assets	-	8,424	8,424
Fund balance			
Unreserved undesignated	79,769	-	79,769
Total fund equity	79,769	8,424	88,193
Total liabilities and fund equity	\$ 85,190	\$ 8,424	\$ 93,614

See accountants' report.

THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Oberlin, Louisiana

Statement of Revenues, Expenditures, and Changes
in Fund Balance-Governmental Fund Type (Cash Basis)
General Fund

Year Ended December 31, 2005

Revenues:	
Court costs on fines and forfeitures	\$ 89,482
Miscellaneous income	100
Interest earned	<u>2,361</u>
Total revenues	<u>91,943</u>
Expenditures:	
Current-	
General government	
Professional services	46,052
Salaries	101,100
Office expense	330
Retirement	12,450
Payroll taxes	<u>1,161</u>
Total expenditures	<u>161,093</u>
Deficiency of revenues over expenditures	(69,150)
Fund balance at beginning of year	<u>148,919</u>
Fund balance at end of year	<u>\$ 79,769</u>

See accountants' report.

THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Oberlin, Louisiana

Statement of Revenues, Expenditures, and Changes
in Fund Balance-Budget (Cash Basis) and Actual (Cash Basis) -
Governmental Fund Type
General Fund

Year Ended December 31, 2005

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Court costs on fines and forfeitures	\$ 89,500	\$ 89,482	\$ (18)
Miscellaneous income	100	100	-
Interest earned	<u>2,350</u>	<u>2,361</u>	<u>11</u>
Total revenues	<u>91,950</u>	<u>91,943</u>	<u>(7)</u>
Expenditures:			
Current-			
General government			
Professional services	46,050	46,052	(2)
Salaries	101,100	101,100	-
Office expense	300	330	(30)
Retirement	12,500	12,450	50
Payroll taxes	<u>1,800</u>	<u>1,161</u>	<u>639</u>
Total expenditures	<u>161,750</u>	<u>161,093</u>	<u>657</u>
Deficiency of revenues over expenditures	(69,800)	(69,150)	650
Fund balance at beginning of year	<u>148,919</u>	<u>148,919</u>	<u>-</u>
Fund balance at end of year	<u>\$ 79,119</u>	<u>\$ 79,769</u>	<u>\$ 650</u>

See accountants' report.