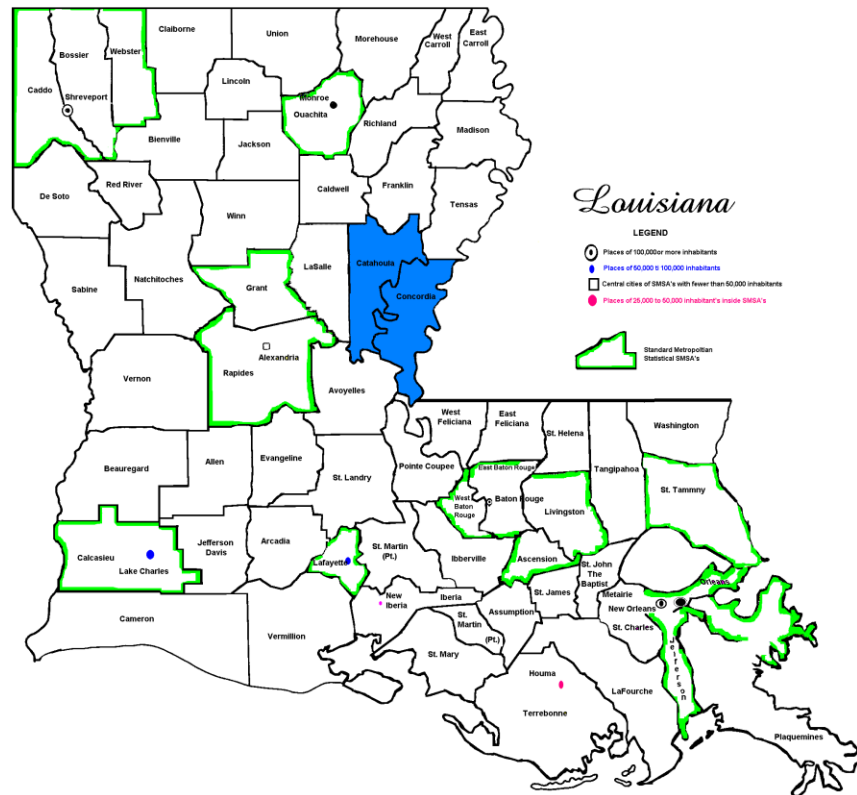


**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**Basic Financial Statements  
December 31, 2021**

**JUDICIAL EXPENSE FUND  
& AND FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**



\* The Judicial Expense Fund of the Seventh Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Seventh Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes.

\* The FINS program exists in all courts in Louisiana that had juvenile jurisdiction on July 1, 1994. The State of Louisiana designed the program to bring together resources for the purpose of helping families (troubled youths and their parents) to remedy self-destructive behaviors by juveniles and/or other family members. The primary purposes of this program are (a) to use the authority of the courts in providing maximum available services to families in need of services and (b) to use formal court proceedings only after all other alternatives have been exhausted. The goal of the FINS program is to reduce formal juvenile court involvement, while generating appropriate community services to benefit the child and improve family relations.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

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### MEMBERS

American Institute of  
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Certified Public Accountants

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Certified Fraud Examiners

### **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Judicial Expense Fund & Families in Need of Services (FINS) Fund  
for the Seventh Judicial District Court  
Parishes of Catahoula & Concordia, State of Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Seventh Judicial Court, as of and for the year ended December 31, 2021, which collectively comprise the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Seventh Judicial Court'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.

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, 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. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The 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  
June 24, 2022

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

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**MANAGEMENT’S DISCUSSION AND ANALYSIS**

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As management of the District, we offer readers of the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Seventh Judicial District Court’s financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with the District’s financial statements.

The Management’s Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

**FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$29,993 (*net position*). This is a \$6,328 increase from last year, mainly due to an increase in accounts receivables in the amount of \$2,303.
- The District had total revenues of \$153,921. This is a \$16,542 decrease from last year’s revenues, mainly due to a decrease in charges for services in the amount of \$19,998.
- The District had total expenditures of \$146,322, which is a \$58,595 decrease from last year’s expenditures, mainly due to a decrease in salaries/personnel costs in the amount of \$43,620.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This 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 two components: 1) fund financial statements, and 2) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The District is a special-purpose entity engaged only in governmental activities. Accordingly, only fund financial statements are presented as the basic financial statements.

Effective, January 1, 2004, the District adopted Governmental Accounting Standards (GASB) Statement No. 34, *Basic Financial Statements – Management’s Discussion and Analysis – for State and Local Governments*.

See independent accountant’s report.

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## MD&A

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### FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### Comparative Statement of Net Position Governmental Funds

The following table represents a Comparative Statement of Net Position as of December 31, 2021:

	<u>2020</u>	<u>2021</u>	<u>% Change</u>
<b>Assets</b>			
Cash & Investments	\$ 22,208	\$ 22,865	3.0
Receivables (Net)	7,464	9,767	30.9
Capital Assets, Net of Accumulated Depreciation	<u>2,967</u>	<u>1,696</u>	-42.8
<b>Total Assets</b>	<u>32,639</u>	<u>34,328</u>	5.2
<b>Liabilities</b>			
Accounts, Salaries, & Other Payables	<u>8,974</u>	<u>4,335</u>	-51.7
<b>Total Liabilities</b>	<u>8,974</u>	<u>4,335</u>	-51.7
<b>Net Position</b>			
Net Investment in Capital Assets	2,967	1,696	-42.8
Unrestricted	17,820	25,507	43.1
Restricted	<u>2,878</u>	<u>2,790</u>	-3.1
<b>Total Net Position</b>	<u>\$ 23,665</u>	<u>\$ 29,993</u>	26.7

See independent accountant's report.

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## MD&A

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### Comparative Changes in Fund Balances Governmental Funds

The following table reflects the Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended December 31, 2021:

	<u>2020</u>	<u>2021</u>	<u>% Change</u>
<b>Revenues:</b>			
Charges for Services	\$ 124,600	\$ 104,602	-16.1
Operating Grants	39,456	39,456	0.0
Intergovernmental Revenue	6,290	9,603	52.7
Miscellaneous	-0-	231	100.0
<b>Total Revenues</b>	<u>170,346</u>	<u>153,892</u>	-9.7
<b>Expenditures:</b>			
Salaries/Personnel Costs	144,421	100,801	-30.2
General	60,496	45,521	-24.8
<b>Total Expenditures</b>	<u>204,917</u>	<u>146,322</u>	-28.6
<b>Excess Revenues Over (Under) Expenditures</b>	<u>(34,571)</u>	<u>7,570</u>	78.1
<b>Other Financing Sources</b>			
Interest Income	117	29	-75.2
Capital Grants	-0-	-0-	0.0
<b>Total Other Financing Sources</b>	<u>117</u>	<u>29</u>	-75.2
<b>Increase (Decrease) in Fund Balance</b>	(34,454)	7,599	77.9
<b>Beginning Fund Balance</b>	<u>55,152</u>	<u>20,698</u>	-62.5
<b>Ending Fund Balance</b>	<u>\$ 20,698</u>	<u>\$ 28,297</u>	36.7

### CAPITAL ASSETS

#### *Capital Assets – Governmental Fund*

At December 31, 2021, the District had \$1,696 invested in capital assets, including the following:

#### Capital Assets at Year-End

	<u>2020</u>	<u>2021</u>
Furnishings & Equipment	\$ 125,599	\$ 125,599
Accumulated Depreciation	<u>(122,632)</u>	<u>(123,903)</u>
<b>Total Capital Position (Net)</b>	<u>\$ 2,967</u>	<u>\$ 1,696</u>

See independent accountant's report.

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## MD&A

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### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional information, contact Yolanda McClure, Judicial Administrator, at phone number (318) 744-5414.

See independent accountant's report.



## **BASIC FINANCIAL STATEMENTS**

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**Statement of Net Position  
December 31, 2021**

		<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash & Cash Equivalents	\$	10,800
Investments		12,065
Receivables (Net of Allowances for Uncollectibles)		9,767
<b>Total Current Assets</b>		<u>32,632</u>
<b>Non-Current Assets</b>		
Capital Assets (Net)		1,696
<b>Total Non-Current Assets</b>		<u>1,696</u>
<b>TOTAL ASSETS</b>		<u>34,328</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts, Salaries, & Other Payables		4,335
<b>Total Current Liabilities</b>		<u>4,335</u>
<b>TOTAL LIABILITIES</b>		<u>4,335</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets		1,696
Unrestricted		25,507
Restricted		2,790
<b>TOTAL NET POSITION</b>	\$	<u>29,993</u>

See independent accountant's report.  
The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**Statement of Activities  
For the Year Ended December 31, 2021**

<b>GOVERNMENTAL ACTIVITIES</b>	<b>PROGRAM REVENUES</b>					<b>NET (EXPENSES) REVENUES &amp; CHANGE IN NET POSITION PROGRAM REVENUES</b>
<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants &amp; Contributions</b>	<b>Capital Grants &amp; Contributions</b>	<b>Net (Expenses)/ Revenue</b>	<b>Governmental Activities</b>	
General	\$ (108,049)	\$ 104,602	\$ -0-	\$ -0-	\$ (3,447)	\$ (3,447)
FINS	(39,544)	-0-	39,456	-0-	(88)	(88)
<b>Total</b>	<u>\$ (147,593)</u>	<u>\$ 104,602</u>	<u>\$ 39,456</u>	<u>\$ -0-</u>	<u>\$ (3,535)</u>	<u>\$ (3,535)</u>
				Intergovernmental Revenue		9,603
				Interest Income		29
				Miscellaneous Revenue		231
				<b>TOTAL GENERAL REVENUES</b>		<u>9,863</u>
				<b>CHANGE IN NET POSITION</b>		6,328
				<b>NET POSITION-BEGINNING</b>		<u>23,665</u>
				<b>NET POSITION-ENDING</b>	\$	<u><u>29,993</u></u>

See independent accountant's report.  
The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**Balance Sheet, Governmental Funds  
December 31, 2021**

	<u>GENERAL FUND</u>	<u>FINS</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash & Cash Equivalents	\$ 8,010	\$ 2,790	\$ 10,800
Investments	12,065	-0-	12,065
Receivables (Net of Allowances for Uncollectibles)	9,767	-0-	9,767
<b>TOTAL ASSETS</b>	<u>29,842</u>	<u>2,790</u>	<u>32,632</u>
<b>LIABILITIES &amp; FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts, Salaries, & Other Payables	4,335	-0-	4,335
<b>TOTAL LIABILITIES</b>	<u>4,335</u>	<u>-0-</u>	<u>4,335</u>
<b>FUND BALANCES</b>			
Unassigned	25,507	-0-	25,507
Restricted	-0-	2,790	2,790
<b>TOTAL FUND BALANCES</b>	<u>25,507</u>	<u>2,790</u>	<u>28,297</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u>\$ 29,842</u>	<u>\$ 2,790</u>	<u>\$ 32,632</u>

See independent accountant's report.  
The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**Reconciliation of the Balance Sheet  
To the Statement of Net Position  
Year Ended December 31, 2021**

Total fund balance – governmental funds	\$	28,297
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		-0-
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.		1,696
Total net position of governmental activities	\$	29,993

See independent accountant's report.  
The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**Statement of Revenues, Expenditures, & Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2021**

	<u>GENERAL FUND</u>	<u>FINS</u>	<u>TOTAL</u>
<b>REVENUES</b>			
Charges For Services	\$ 104,602	\$ -0-	\$ 104,602
Operating Grants	-0-	39,456	39,456
Intergovernmental Revenue	9,603	-0-	9,603
Miscellaneous	231	-0-	231
<b>TOTAL REVENUES</b>	<u>114,436</u>	<u>39,456</u>	<u>153,892</u>
<b>EXPENDITURES</b>			
Salaries/Personnel Costs	63,601	37,200	100,801
Office Expense	5,827	1,004	6,831
Travel & Meals	11,787	1,340	13,127
Professional Fees	3,390	-0-	3,390
Cellular Phone	4,800	-0-	4,800
Insurance	13,830	-0-	13,830
Dues and Conference Fees	2,758	-0-	2,758
Miscellaneous	785	-0-	785
Capital Outlay	-0-	-0-	-0-
<b>TOTAL EXPENDITURES</b>	<u>106,778</u>	<u>39,544</u>	<u>146,322</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>7,658</u>	<u>(88)</u>	<u>7,570</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Interest Income	29	-0-	29
Capital Grant	-0-	-0-	-0-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>29</u>	<u>-0-</u>	<u>29</u>
<b>NET CHANGE IN FUND BALANCE</b>	7,687	(88)	7,599
<b>FUND BALANCES-BEGINNING</b>	17,820	2,878	20,698
<b>FUND BALANCES-ENDING</b>	\$ <u>25,507</u>	\$ <u>2,790</u>	\$ <u>28,297</u>

See independent accountant's report.  
The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances  
to the Statement of Activities  
Year Ended December 31, 2021**

Net change in fund balance – total governmental funds	\$	7,599
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Amounts reported for governmental activities in the Statement of Activities are different because:

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Loan Proceeds	-0-	
Principal Paid	-0-	<u>          </u>

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 which capital outlays exceeded depreciation in the current period.

Capital Outlays	-0-	
Depreciation	(1,271)	<u>          </u>
		(1,271)
Change in net position of governmental activities	\$	<u>          6,328</u>

See independent accountant's report.  
The accompanying notes are an integral part of this statement.

**NOTES TO THE BASIC  
FINANCIAL STATEMENTS**



**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**INTRODUCTION**

The Judicial Expense Fund of the Seventh Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Seventh Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes. The Judicial Expense Fund's revenues are derived from court costs assessed in criminal cases of the Seventh Judicial District Court and are collected by the sheriff.

The Seventh Judicial District Court Families in Need of Services (FINS) Program was created July 1, 1994 as set forth in Title VII, Article 726-790 of the Louisiana Children's Code. The Seventh Judicial District Court Families in Need of Services (FINS) Program is comprised of the following judicial components: 7<sup>th</sup> Judicial District Court.

The FINS program exists in all courts in Louisiana that had juvenile jurisdiction on July 1, 1994. The State of Louisiana designed the program to bring together resources for the purpose of helping families (troubled youths and their parents) to remedy self-destructive behaviors by juveniles and/or other family members. The primary purposes of this program are (a) to use the authority of the courts in providing maximum available services to families in need of services and (b) to use formal court proceedings only after all other alternatives have been exhausted. The goal of the FINS program is to reduce formal juvenile court involvement, while generating appropriate community services to benefit the child and improve family relations.

The Judicial Expense Fund and Families in Need of Services (FINS) Fund are part of the operations of the district court system. The district court system is fiscally dependent on the police jury for office space and courtrooms. The substance of the relationship between the district court system and the police jury is that the police jury has approval authority over its capital budget. In addition, the nature and significance of the relationship between the district court and the police jury is such that exclusion from the police jury's financial statements would render the financial statements incomplete or misleading. Therefore, these funds are component units of the Catahoula Parish Police Jury and the Concordia Parish Police Jury.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
(CONTINUED)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the Judicial Expense Fund.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

**B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, & FINANCIAL STATEMENT PRESENTATION**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
(CONTINUED)**

The Judicial Expense Fund and Families in Need of Services (FINS) Fund report the following governmental funds:

- The General Fund is the District’s primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in the FINS fund.
- The Families in Need of Services Fund (FINS) is a special revenue fund and is restricted for activities only related to Families in Need of Services (FINS).

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government’s enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

**Fund Financial Statements (FFS)**

The amounts reflected in the General Fund of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance 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 report 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 District’s operations. (See the reconciliation statements).

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 a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
(CONTINUED)**

- 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.

The amounts reflected in the General Fund in the FFS 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 District 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:

***Revenues***

Revenues are recognized when they become both measurable and available to finance expenditures of the current period. “Available” means collectible within the current period or within 60 days after year end. Certain revenues are assessed and collected in such a manner that they can be accrued appropriately.

Commissions on the fines and forfeitures are recorded in the year they are collected by the tax collector and intermediary collecting government.

Intergovernmental revenues are recorded when the District is entitled to the funds.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
(CONTINUED)**

***Expenditures***

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

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”.

***Other Financing Sources (Uses)***

Transfers between funds, which are not expected to be repaid, and proceeds from the sale of assets are accounted for as other financing sources (uses).

**C. CASH & INVESTMENTS (CERTIFICATES OF DEPOSIT IN EXCESS OF 90 DAYS)**

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. 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 securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
(CONTINUED)**

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Entity that the fiscal agent bank has failed to pay deposit funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Entity’s name.

***Deposits***

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 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.

<u>Bank</u>	<u>Bank Balance At 12/31/2021</u>
Catahoula-LaSalle Bank	\$ 22,653
Concordia Bank & Trust Co.	2,791
Delta Bank	161
<b>Total</b>	<b>\$ 25,605</b>

Amounts on deposit are secured by the following pledges:

<u>Description</u>	<u>Total All Banks Market Value</u>
FDIC (Category 1)	\$ 25,605
Securities (Category 2)	-0-
<b>Total</b>	<b>\$ 25,605</b>

Deposits were fully secured as of December 31, 2021.

**D. VACATION, SICK LEAVE & COMPENSATED ABSENCES**

The Judicial Expense Fund and Families in Need of Services (FINS) Fund have no leave policies.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
(CONTINUED)**

**E. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires 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 and expenses during the reporting period. Actual results could differ from those estimates.

**F. FIXED ASSETS & LONG-TERM LIABILITIES**

For the year ended December 31, 2021, no interest costs were capitalized for construction of fixed assets. The District's capitalization policy is \$1,500.

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

**2. RECEIVABLES**

The receivables at December 31, 2021, are detailed below:

Probation Fees	\$ 6,490
Costs	1,702
Suits	1,575
<b>Total</b>	<u>\$ 9,767</u>

Allowance for doubtful accounts, if any, is considered immaterial and is not presented.

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of change in general fixed assets follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Furnishings & Equipment	\$ 125,599	\$ -0-	\$ -0-	\$ 125,599
Accumulated Depreciation	(122,632)	(1,271)	-0-	(123,903)
<b>Net Fixed Assets</b>	<u>\$ 2,967</u>	<u>\$ (1,271)</u>	<u>\$ -0-</u>	<u>\$ 1,696</u>

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
(CONTINUED)**

**4. ACCOUNTS PAYABLE**

The accounts payable at December 31, 2021, are detailed below:

Accounts Payable	\$ 754
Accrued Salaries & Payroll Taxes Payable	<u>3,581</u>
<b>Total</b>	<b>\$ <u>4,335</u></b>



**REQUIRED SUPPLEMENTAL INFORMATION**

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

**Statement of Revenues, Expenditures & Changes in Fund Balances  
Budget and Actual  
Governmental Funds  
For the Year Ended December 31, 2021**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS BUDGETARY BASIS</u>	<u>BUDGET TO ACTUAL DIFFERENCES FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES</b>				
Charges For Services	\$ 125,000	\$ 101,500	\$ 104,602	\$ 3,102
Operating Grants	39,400	37,000	39,456	2,456
Other	7,100	9,800	9,834	34
<b>TOTAL REVENUES</b>	<u>171,500</u>	<u>148,300</u>	<u>153,892</u>	<u>5,592</u>
<b>EXPENDITURES</b>				
Salaries/Personnel Costs	120,000	108,500	100,801	7,699
Office Expense	6,720	7,735	6,831	904
Travel & Meals	10,700	12,600	13,127	(527)
Insurance	20,000	14,000	13,830	170
Professional Fees	4,000	3,400	3,390	10
Cellular Phone	4,900	4,900	4,800	100
Other Administration	4,225	2,350	3,543	(1,193)
Capital Outlay	1,000	450	-0-	450
<b>TOTAL EXPENDITURES</b>	<u>171,545</u>	<u>153,935</u>	<u>146,322</u>	<u>7,613</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(45)</u>	<u>(5,635)</u>	<u>7,570</u>	<u>13,205</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interest Income	45	18	29	11
Capital Grant	-0-	-0-	-0-	-0-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>45</u>	<u>18</u>	<u>29</u>	<u>11</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -0-</u>	<u>\$ (5,617)</u>	<u>7,599</u>	<u>\$ 13,216</u>
<b>FUND BALANCES-BEGINNING</b>			<u>20,698</u>	
<b>FUND BALANCES-ENDING</b>			<u>\$ 28,297</u>	

See independent accountant's report.

**SUPPLEMENTAL INFORMATION**

**Judicial Expense Fund & Families in Need of Services  
Fund of the Seventh Judicial District Court  
Parishes of Catahoula & Concordia  
State of Louisiana**

**Schedule of Compensation Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2021**

Honorable John Reeves-Chief Justice

Purpose	Amount
Salary (Note 1)	\$ -0-
Benefits-Insurance (Note 1)	-0-
Benefits-Retirement (Note 1)	-0-
Benefits (List any other here)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	6,632
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.

Note 1: The Judge is an elected official and is an employee of the Louisiana Supreme Court.  
The salary and benefits are paid by the Louisiana Supreme Court.

See independent accountant's report.

**Judicial Expense Fund & Families in Need of Services  
Fund of the Seventh Judicial District Court  
Parishes of Catahoula & Concordia  
State of Louisiana**

**Justice System Funding Schedule – Receiving Entity  
For the Year Ended December 31, 2021**

	<b>First Six Months Ended 6/30/2021</b>	<b>Second Six Months Ended 12/31/2021</b>
<b>Receipts From:</b>		
Louisiana Supreme Court	\$ -0-	\$ 6,844
Catahoula Parish Clerk of Court, Civil Fines	3,615	4,718
Concordia Parish Clerk of Court, Civil Fines	4,074	5,205
Catahoula/Concordia Misdemeanor Probation	28,811	17,640
Catahoula Parish Sheriff, Bond Fees	8,149	7,669
Concordia Parish Sheriff, Bond Fees	10,509	11,911
LA Supreme Court / FINS	19,728	19,728
<b>Subtotal Receipts</b>	74,886	73,715
<b>Total: Ending Balance of Amounts Assessed but Not Received</b>	\$ -0-	\$ -0-

See independent accountant's report.

**OTHER REPORTS**

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### MEMBERS

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## **MANAGEMENT LETTER COMMENTS**

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During the course of our compilation, we observed conditions and circumstances that may be improved. Below are situations that may be improved (if any) and recommendations for improvements.

### **CURRENT YEAR MANAGEMENT LETTER COMMENTS**

There are no current year comments.

**JUDICIAL EXPENSE FUND  
& FAMILIES IN NEED OF SERVICES (FINS) FUND  
OF THE SEVENTH JUDICIAL DISTRICT COURT  
PARISHES OF CATAHOULA & CONCORDIA  
STATE OF LOUISIANA**

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

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

The management of the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Seventh Judicial District Court, Catahoula and Concordia Parishes, Louisiana have provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended December 31, 2020.

**PRIOR YEAR FINDINGS**

No items identified.