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**SEVENTH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) FUND**
Vidalia, Louisiana

General Purpose Financial Statements
and Accountant's Compilation Reports

December 31, 1999
and for the Year Then Ended

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 JUN 7 4 2000

JERI SUE TOSSPON
Certified Public Accountant

**SEVENTH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) FUND
Vidalia, Louisiana**

**General Purpose Financial Statements
and Accountant's Compilation Reports**

**December 31, 1999
and for the Year Then Ended**

**SEVENTH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) FUND
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SEVENTH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) FUND
Vidalia, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATE OF REVENUES OF \$50,000 OR LESS**

AFFIDAVIT

Personally came and appeared before the undersigned authority, Leo Boothe, Judge, who is duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of the Seventh Judicial District Court, FINS Fund as of December 31, 1999, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Leo Boothe, who, duly sworn, deposes and says that the Seventh Judicial District Court, FINS Fund received \$50,000 or less in revenues and other sources for the fiscal year ended December 31, 1999, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.


Signature

Sworn to and subscribed before me, this 30th day of May, 2000.


Notary Public

Officer: Judge
Address: New Courthouse
Vidalia, Louisiana 71373
Telephone: (318) 336-7121

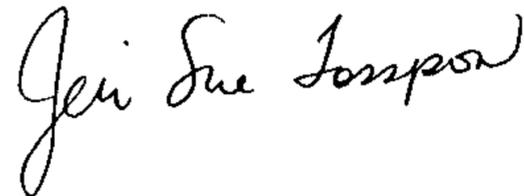
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ACCOUNTANT'S COMPILATION REPORT

**JUDGE LEO BOOTHE
SEVENTH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) FUND**

The accompanying balance sheet of the Seventh Judicial District Court, Families in Need of Services (FINS) Fund, for December 31, 1999, and the related statement of income for the period then ended have been compiled by me, in accordance with standards established 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. I have not audited or reviewed the accompanying financial statements, accordingly, do not express an opinion or any other form of assurance on them.



May 30, 2000

**SEVENTH JUDICIAL DISTRICT
FAMILIES IN NEED OF SERVICES (FINS) FUND
BALANCE SHEET
(ALL FUND TYPES AND ACCOUNT GROUPS)
DECEMBER 31, 1999**

	Governmental Fund General Fund	Account Group - General Fixed Assets	Total (Memorandum Only)
ASSETS			
Cash and cash equivalents (Note 3)	\$ 15,242		\$ 15,242
Receivables (Note 4)	555		555
Equipment (Note 5)		\$ 5,833	5,833
Total Assets	\$ 15,797	\$ 5,833	\$ 21,630
 LIABILITIES, FUND EQUITY AND OTHER CREDITS			
Liabilities - Accounts payable	\$ 0		\$ 0
Fund equity and other credits -			
Investment in general fixed assets		\$ 5,833	\$ 5,833
Fund Balance, unreserved and undesignated	\$ 15,797		15,797
Total Fund Equity and Other Credits	\$ 15,797	\$ 5,833	\$ 21,629
Total Liabilities, Fund Equity and Other Credits	\$ 15,797	\$ 5,833	\$ 21,630

See accountant's compilation report and accompanying notes to the financial statements

**SEVENTH JUDICIAL DISTRICT
FAMILIES IN NEED OF SERVICES (FINS) FUND
STATEMENT OF REVENUE, EXPENDITURE AND
CHANGES IN FUND BALANCE
(GOVERNMENTAL FUND - GENERAL FUND)
YEAR ENDED DECEMBER 31, 1999**

REVENUES	
State Funds - FINS Program	\$ 36,932
State Funds - Children's Trust Fund	6,105
Federal Fund - Red River Delta Family Strengthening Program	4,086
Total revenue	\$ 47,123
EXPENDITURES	
General government - judicial	
Wages and benefits	\$ 35,383
Office supply and expense	382
Travel	760
Automobile expense	2,901
Dues and subscriptions	100
Contractual services	
Mobile telephone	526
Capital outlay - equipment	3,125
Total expenditures	\$ 43,179
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 3,944
FUND BALANCE, JANUARY 1	11,853
FUND BALANCE, DECEMBER 31	\$ 15,797

See accountant's compilation report and accompanying notes to the financial statements

**SEVENTH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) FUND
NOTES TO FINANCIAL STATEMENTS
As of December 31, 1999 and for the Year then Ended**

NOTE 1 - INTRODUCTION

The Seventh Judicial District Court, Families in Need of Services (FINS) Fund was established in 1997 for the purpose of administering certain funds to provide services needed by the families and juveniles of the Seventh Judicial District as recommended by the court. Operations of the Seventh Judicial District Court, FINS Fund are funded by a legislative appropriation administered by the Office of Community Services and certain other state and federal funds as provided by various grants. As provided by LSA-R.S. 13:621.7, the Seventh Judicial District Court encompasses the parishes of Catahoula and Concordia. The Seventh Judicial District Court is domiciled in Vidalia, Louisiana, and is subject to the general administrative rules and regulations of the Louisiana Supreme Court.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation - The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Financial Reporting Entity - GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, these financial statements include only the FINS fund and account group that are within the oversight responsibility of the District judges as independently elected officials. As independently elected officials, the District judges are solely responsible for the operations of the district court and the FINS fund, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the District that are paid by the State of Louisiana and the parish police jury as required by Louisiana law, the District is financially independent. Accordingly, the District is a separate governmental reporting entity.

Certain units of local government over which the District exercises no oversight responsibility, such as the parish police jury, parish school board, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the FINS Fund.

C. Fund Accounting - The FINS Fund uses a fund and an account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating

transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The FINS Fund is classified as a governmental fund. Certain legislative appropriations and other grants are accounted for in this fund. General operating expenditures are paid from this fund.

D. Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The FINS Fund is 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 operating statement of the FINS Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the FINS Fund. The FINS Fund uses the following practices in recording revenues and expenditures:

Revenues

Appropriations and grants are recorded when earned and available.

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

All other revenues are recognized when received.

Expenditures

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

E. Encumbrances - Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the FINS Fund's accounting system.

F. Cash and Cash Equivalents - Cash includes amounts in demand deposits accounts and cash equivalents include amounts in time deposits. Time deposits are stated at cost. Under state law, the FINS Fund may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

G. Fixed Assets - Fixed assets are recorded as expenditures at the time purchased or constructed and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

H. Compensated Absences/Pensions - The Concordia Parish Sheriff's Office pay salaries and employer contributions for the employees of the FINS Fund and are reimbursed monthly by the fund for such employee expenses. Therefore, the FINS Fund has no reportable compensated absences or pension costs.

I. Total Column on Balance Sheet - The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 1999, the FINS Fund has cash and cash equivalents (book balances) totaling \$15,242, as follows:

Demand deposits	\$15,242
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These deposits 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. At December 31, 1999, the FINS Fund has \$15,242 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

NOTE 4 - RECEIVABLES

The following is a summary of receivables at December 31, 1999:

<u>Class of Receivable</u>	
Children's Trust Fund	\$ 550

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

Additions to the general fixed assets are as follows:

Balance, January 1, 1999	\$ 2,708
Additions: Office furniture & equipment at historical cost	<u>3,125</u>
Balance, December 31, 1999	<u>\$ 5,833</u>

NOTE 6 - LITIGATION

The FINS Fund is not involved in any litigation at December 31, 1999.

SUPPLEMENTARY INFORMATION

**SEVENTH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) FUND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1999**

Federal Grantor/Pass Through Grantor Program Title	Federal CFDA Number	Program Amount	Beginning Balance at January 1, 1999	Receipts	Expenditures	Ending Balance at December 31, 1999
United States Department of Justice Juvenile Justice and Delinquency Prevention Act of 1974	16.540	\$ 4,086	\$ 0	\$ 4,086	\$ 4,086	\$ 0

See accountant's compilation report and accompanying notes to the financial statements