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**ELEVENTH JUDICIAL DISTRICT COURT EXPENSE FUND
DIVISION "C"
MANY, LOUISIANA
FINANCIAL REPORT
DECEMBER 31, 1999**

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 4/26/00

ELEVENTH JUDICIAL DISTRICT COURT EXPENSE FUND
DIVISION "C"
MANY, LOUISIANA
COMPILED FINANCIAL REPORT
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DECEMBER 31, 1999

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ACCOUNTANTS' COMPILATION REPORT

Eleventh Judicial District Court Expense Fund, Division "C"
% The Honorable Stephen Beasley, Judge
Many, Louisiana 71449

We have compiled the accompanying balance sheet of the Eleventh Judicial District Court Expense Fund, Division "C", Many, Louisiana, as of December 31, 1999, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, 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 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

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 Eleventh Judicial District Court Expense Fund, Division "C" financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Hines, Jackson & Hines

Natchitoches, Louisiana

March 21, 2000

ELEVENTH JUDICIAL DISTRICT COURT EXPENSE FUND
DIVISION "C"
MANY, LOUISIANA
BALANCE SHEET
DECEMBER 31, 1999

ASSETS	
Cash	\$ 15,709
Receivables	
Grant	<u>570</u>
 Total Assets	 <u>\$ 16,279</u>
LIABILITIES AND FUND EQUITY	
Liabilities	
Accounts payable	\$ 563
Accrued liabilities	<u>1,463</u>
 Total Liabilities	 2,026
 Fund Equity	
Fund balance, unreserved	<u>14,253</u>
 Total Fund Equity	 <u>14,253</u>
 Total Liabilities and Fund Balance	 <u>\$ 16,279</u>

See Accountant's Compilation Report.

ELEVENTH JUDICIAL DISTRICT COURT EXPENSE FUND
DIVISION "C"
MANY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1999

Revenues	
Fees	\$ 4,722
Fines	7,555
Grants	12,006
Interest income	69
Intergovernmental	<u>52,272</u>
Total Revenues	76,624
Expenditures	
Capital outlay	4,315
Continuing education	1,720
Dues and subscriptions	35
Employer's retirement	5,522
Insurance	423
Internet fees	413
Lease expense	2,007
Miscellaneous	3
Office expense	1,077
Payroll taxes	648
Rent	104
Salaries	44,715
Supplies	435
Telephone	1,249
Travel	<u>7,998</u>
Total Expenditures	<u>70,664</u>
Excess of Revenues Over Expenditures	5,960
FUND BALANCE, Beginning of year	<u>8,293</u>
FUND BALANCE, End of year	<u>\$ 14,253</u>

See Accountant's Compilation Report.