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**TWELTH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM**

**Component Unit of the
Avoyelles Parish Police Jury
Marksville, Louisiana**

**General Purpose Financial Statements
(Unaudited)**

June 30, 1999

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

DATE: SEP. 08. 1999

**Ducote & Company
Certified Public Accountants
P. O. Box 309
219 North Washington Street
Marksville, Louisiana 71351**

**Twelfth Judicial District Court
Avoyelles Families In Need of Services (FINS) Program**

General Purpose Financial Statements
(Unaudited)
As of and for the Year Ended June 30, 1999

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TRANSMITTAL LETTER
ANNUAL FINANCIAL STATEMENTS

August 25, 1999

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program as of and for the fiscal year ended June 30, 1999. The report includes all funds under the control and oversight of the program. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Kerry Spruill
Chief Judge
12th Judicial District Court

Enclosure

**Twelfth Judicial District Court
Avoyelles Families In Need of Services (FINS) Program**

Marksville, Louisiana

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

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(l)(c)(i).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Judge Kerry Spruill, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program as of June 30, 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, Judge Kerry Spruill, who, duly sworn, deposes and says that the Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program received \$50,000 or less in revenues and other sources for the fiscal year ending June 30, 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 27th day of July, 1999


NOTARY PUBLIC

Officer	Kerry Spruill, Judge
Address	<u>P. O. Box 184</u>
	<u>Marksville, LA 71351</u>
Telephone No.	<u>(318)253-9418</u>

ACCOUNTANTS' COMPILATION LETTER

Kerry Spruill, Chief Judge
Twelfth Judicial District Court
Families in Need of Services (FINS) Program
Marksville, Louisiana

We have compiled the annual sworn general purpose financial statements of the Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program, as of and for the year ended June 30, 1999, as required by Louisiana Revised Statute 24:513. The sworn general purpose financial statements were compiled 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 compiled financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Ducote & Company

DUCOTE & COMPANY
Marksville, Louisiana
August 18, 1999

TWELFTH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
A Component Unit of the Avoyelles Parish Police Jury
Marksville, Louisiana
Special Revenue Fund

Balance Sheet
June 30, 1999

	GOVERNMENTAL FUND TYPE
	SPECIAL REVENUE FUND
ASSETS AND OTHER DEBITS	
Assets:	
Cash and cash equivalents	\$23,918
TOTAL ASSETS AND OTHER DEBITS	\$23,918
 LIABILITIES, EQUITY, AND OTHER CREDITS	
Equity and Other Credits:	
Fund balances:	
Reserved for equipment purchases	\$2,000
Unreserved - undesignated	21,918
Total fund balance	23,918
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$23,918

The accompanying notes are an integral part of this statement.

**TWELFTH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
A Component Unit of the Avoyelles Parish Police Jury
Marksville, Louisiana
Special Revenue Fund**

**Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1999**

	SPECIAL REVENUE FUND
REVENUES	
Intergovernmental revenues:	
State appropriation	\$35,549
Avoyelles Parish School Board Grant	5,000
	40,549
Total revenues	40,549
EXPENDITURES	
Contract labor and related expenses	39,000
Conferences	541
Office supplies	519
Telephone	2,002
Professional fees	1,055
Travel	146
	43,263
Total expenditures	43,263
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(2,714)
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	26,632
FUND BALANCES (Deficit) AT END OF YEAR	\$23,918

The accompanying notes are an integral part of this statement.

**Twelfth Judicial District Court
Families In Need of Services (FINS) Program
Notes to the Financial Services
June 30, 1999**

1. INTRODUCTION

The Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program was created July 1, 1994 as set forth in Title VII, Articles 726-790 of the Louisiana Children's Code. The Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program is comprised of the following judicial components: 12th Judicial District Court, Divisions A and B, Bunkie City Court, and Marksville City 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.*

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program 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. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Avoyelles Parish Police Jury is the financial reporting entity for Avoyelles Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which *nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.*

**Twelfth Judicial District Court
Avoyelles Families In Need of Services (FINS) Program
Notes to Financial Statements (continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. REPORTING ENTITY (continued)

Governmental Accounting Standards Board Statement No. 14 established criteria for determining component units of an oversight entity. The basic - but not the only - criterion for determining a component unit is the oversight's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but is not limited to, : 1) selection of governing authority; 2) the designation of management; and 3) the ability to significantly influence operations and accountability for fiscal matters. GASB Statement No. 14 established criteria for determining which component units should be considered part of the Avoyelles Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The FINS Program is a 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. Based on the above criteria, it has been determined that the Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program is a component unit of the Avoyelles Parish Police Jury.

The accompanying financial statements present information only on the funds maintained by the FINS Program and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**Twelfth Judicial District Court
Avoyelles Families In Need of Services (FINS) Program
Notes to Financial Statements (continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING

The FINS Program uses funds and account groups 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.

Funds of the FINS Program are classified as governmental funds. Governmental funds account for the program's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the FINS program include:

Special Revenue Fund—accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds 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. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets.

Expenditures

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

**Twelfth Judicial District Court
 Avoyelles Families In Need of Services (FINS) Program
 Notes to Financial Statements (continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. BUDGETS

In accordance with Louisiana R. S. 39:1302, judges (with the exception of their judicial expense funds) are not political subdivisions within the meaning of the Louisiana Government Budget Act. Therefore, the FINS program is not required to formally adopt a budget.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

3. CASH AND CASH EQUIVALENTS

At June 30, 1999, the program has cash and cash equivalents (book balances) totaling \$23,918 as follows:

Demand deposits	\$23,918
Interest-bearing demand deposits	0
Time deposits	0
Other	0
Total	\$23,918

3. CASH AND CASH EQUIVALENTS (continued)

**Twelfth Judicial District Court
Avoyelles Families In Need of Services (FINS) Program
Notes to Financial Statements (continued)**

3. CASH AND CASH EQUIVALENTS (continued)

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. 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. At June 30, 1999, the Program has \$15,677 in deposits (collected bank balances). These deposits are secured from risk by \$15,677 of federal deposit insurance.

4. FUNDING SOURCES

The Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program is funded through the State of Louisiana Legislature's annual appropriation for the administration of the Families In Need of Services (FINS) by the judicial district courts. The monies are funded on a calendar year basis and are subject to reappropriation by the Legislature each year. A total funding award of \$35,549 was granted to the FINS Program for the calendar year of 1999. As of June 30, 1999, the entire award was received, of which \$2,000 was specially appropriated for the purchase of computer hardware and software.

The Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program also received a \$5,000 grant from the Avoyelles Parish School Board for the twelve-month period of July 1, 1998 through June 30, 1999, to be used for administrative costs of the program.

The Program also collects fees as contributions to the costs of the care and treatment of a child in the FINS Program. The Court may order that parents contribute to such costs in an amount commensurate with the parent's ability to pay for such care.

5. ADVISORY COMMITTEE

The Judges of the supervisory court oversee the FINS program. The intake officer functions under the supervision of the Judges and with the assistance of the FINS Advisory Committee. The committee is comprised of representatives from the Avoyelles Parish Office of Community Services, Avoyelles Parish Mental Health Clinic, Department of Corrections Division of Juvenile Services, Avoyelles Parish School Board, and the Avoyelles Parish District Attorney's Office and elective committee members of civic, professional, service or church organizations as approved by the judges of the supervisory court.

All members of the Advisory Committee serve without pay.