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**TWENTY-NINTH JUDICIAL DISTRICT COURT'S  
FAMILIES IN NEED OF SERVICES FUND**

**Hahnville, Louisiana**

**General Purpose Financial Statements  
and Independent Auditor's Report**

**As of and for the Year Ended  
December 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 JUL 03 1998

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**INDEPENDENT AUDITOR'S REPORT**

**Twenty-Ninth Judicial District Court's  
Families in Need of Services Fund  
Hahnville, Louisiana**

We have audited the accompanying general purpose financial statements of the Twenty-Ninth Judicial District Families in Need of Services Fund, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund. Our responsibility is to express an opinion on these component unit financial statements based on my audit.

We conducted my audit in accordance with generally accepted auditing standards contained in the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for my opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 9, 1998, on our consideration of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund internal control structure and a report dated June 9, 1998, on its compliance with laws and regulations. Both reports are presented separately after the notes to the financial statements of this audit report.



June 9, 1998

**FAMILIES IN NEED OF SERVICES FUND**  
**St. Charles Parish, Louisiana**  
**Governmental Fund Type - General Fund**  
**Balance Sheet**  
**December 31, 1997**

Statement A

	Governmental Fund Type - <u>General Fund</u>	Account Group General <u>Fund Assets</u>	Total (Nonmonetary <u>ONLY</u> )
<b>ASSETS</b>			
Cash (Note B)	\$ 27,955	\$ -	\$ 27,955
Furniture and equipment (Note C)	<u>-</u>	<u>3,867</u>	<u>3,867</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 27,955</u></b>	<b><u>\$ 3,867</u></b>	<b><u>\$ 31,822</u></b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Equity and Other Credits			
Investment in general fund assets	\$ -	\$ 3,867	\$ 3,867
Fund balance - unassigned - undesignated	<u>27,955</u>	<u>-</u>	<u>27,955</u>
Total Equity and Other Credits	<u>27,955</u>	<u>3,867</u>	<u>31,822</u>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b><u>\$ 27,955</u></b>	<b><u>\$ 3,867</u></b>	<b><u>\$ 31,822</u></b>

The accompanying notes are an integral part to these financial statements.

**TWENTY-NINTH JUDICIAL DISTRICT COURT'S**  
**FAMILIES IN NEED OF SERVICES FUND**  
 St. Charles Parish, Louisiana  
 Governmental Fund Type - General Fund  
 Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 For the Year Ended December 31, 1997

Statement B

**REVENUES**

Intergovernmental revenue- state appropriation	\$ 25,000
Interest earnings	<u>641</u>
<b>Total Revenues</b>	<b><u>25,641</u></b>

**EXPENDITURES**

Personal services and related benefits	24,948
Administrative services	1,328
Professional services	1,309
Office supplies and expenditures	173
Conferences, dues, publications and subscriptions	2,484
Capital outlay: Office equipment	<u>3,897</u>
<b>Total Expenditures</b>	<b><u>33,939</u></b>
<b>Excess of Expenditures over Revenue</b>	<b>(8,298)</b>
<b>Fund Balance at Beginning of Year</b>	<b><u>16,263</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 27,955</u></b>

The accompanying notes are an integral part to these financial statements.

**TWENTY-NINTH JUDICIAL DISTRICT COURT'S  
FAMILIES IN NEED OF SERVICES FUND  
St. Charles Parish, Louisiana  
Governmental Fund Type - General Fund  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (GAAP Book) and Actual  
For the Year Ended December 31, 1997**

Statement C

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Intergovernmental			
revenue - state			
appropriation	\$ 25,000	\$ 25,000	\$ -
Interest earnings	<u>582</u>	<u>641</u>	<u>141</u>
<b>Total Revenues</b>	<u>25,582</u>	<u>25,641</u>	<u>141</u>
<b>EXPENDITURES</b>			
Personnel services and			
related benefits	24,000	24,648	(648)
Administrative services	1,320	1,320	-
Professional contract services	1,500	1,500	-
Office supplies and			
expenditures	500	172	328
Conferences, fees,			
publications and			
subscriptions	2,000	2,444	(444)
Capital outlay:			
Office equipment	<u>4,800</u>	<u>3,857</u>	<u>113</u>
<b>Total Expenditures</b>	<u>33,320</u>	<u>33,851</u>	<u>531</u>
Excess (Deficiency) of			
Revenues over			
Expenditures	(7,820)	(8,210)	(490)
Fund Balance at			
Beginning of Year	<u>36,262</u>	<u>36,262</u>	<u>-</u>
Fund Balance at			
End of Year	<u>\$ 28,442</u>	<u>\$ 27,952</u>	<u>\$ 490</u>

The accompanying notes are an integral part to these financial statements.

**TWENTY-NINTH JUDICIAL DISTRICT COURT'S  
FAMILIES IN NEED OF SERVICES FUND**

St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1997

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

In 1997, monies were appropriated from the Governor's Crime package to the Children's Cabinet for the implementation of the Families in Need of Services, of title VII of the Louisiana Children's Code, in the juvenile and district courts in the State of Louisiana.

As state appropriated monies are received by the Twenty-Ninth Judicial Court's Families in Need of Services Fund, they are deposited into a separate banking account where disbursements are made in accordance with the contract entered into between the Twenty-Ninth Judicial Court and the Louisiana Department of Social Services.

**1. Basis of Presentation**

The accompanying general purpose financial statements of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund 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.

**2. Fund's and Account Groups**

The Families in Need of Services Fund uses a General Fund to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain government functions and activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. 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 General Fund of the Families in Need of Services Fund is classified as a governmental fund. The General Fund accounts for all of the entity's general activities and financial resources, including the collection and disbursement of specific or legally restricted monies.

**TWENTY-NINTH JUDICIAL DISTRICT COURT'S  
FAMILIES IN NEED OF SERVICES FUND**

St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1997

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. The operating statements of the General Fund present increases and decreases in net current assets. The Families in Need of Services Fund records are maintained on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

**Revenues:**

Intergovernmental revenues comprise substantially all the revenue sources. These revenues are recorded in the year they are to be appropriated from the State by contract.

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

**Expenditures:**

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

**4. Budgets**

The Families in Need of Services Fund adopted an annual budget for the General Fund on a modified accrual basis of accounting. Budgeted amounts included in the annual financial statements include the original adopted budget amounts and any subsequent amendments.

The Families in Need of Services Fund reserves all authority to make changes to the budget.



TWENTY-NINTH JUDICIAL DISTRICT COURT'S  
FAMILIES IN NEED OF SERVICES FUND

St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Fixed Assets and Long-term Obligations

Fixed assets purchased from the General Fund are accounted for in the general fixed assets account group. Fixed assets are stated at historical cost. Purchases of general fixed assets are recorded as expenditures at the time of purchase.

There were no long-term obligations at December 31, 1997.

6. Cash

Cash includes amounts in interest bearing demand deposits. Cash equivalents include amounts in certificates of deposit. Under state law, the entity may deposit funds in demand deposits, interest bearing demand deposits, money market accounts and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

7. Compensated Absence and Pension Plan

The fund had no employees in 1997; therefore, it does not have a leave policy and it does not participate in any pension plan.

8. Total Columns 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 B - CASH

At December 31, 1997, the carrying amount (book balance) of all cash of the Families in Need of Services Fund totaled \$ 27,935, and is listed as follows:

Interest bearing demand deposits	\$ 27,935
Total	<u>\$ 27,935</u>

**TWENTY-NINTH JUDICIAL DISTRICT COURT'S  
FAMILIES IN NEED OF SERVICES FUND  
St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1997**

**NOTE B - CASH (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 December 31, 1997, the fund had \$ 27,988 in deposits (collected bank balances). These deposits were fully secured from risk by federal deposit insurance and the pledge of securities in the amount of \$23,000 by the fiscal agent bank.

**NOTE C - CHANGES IN GENERAL FIXED ASSETS**

A Summary of changes in general fixed assets (office equipment) is as follows:

Balance, December 31, 1996	\$ -0-
Additions	3,867
Retirements	<u>-0-</u>
Balance, December 31, 1997	<u>\$ 3,867</u>

**NOTE D - LEASES**

The Families in Need of Services Fund did not have any capital or operating lease commitments as of and for the year ended December 31, 1997.

**NOTE E - LITIGATION**

There were no lawsuits pending against the Families in Need of Services Fund at December 31, 1997, that would affect the financial statements. Accordingly, no provision for any liability has been made in the component unit financial statements.

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Twenty-Ninth Judicial District Court's  
Facilities in Need of Services Fund  
Baldwinville, Louisiana

We have audited the general purpose financial statements of the Twenty-Ninth Judicial District Court's Facilities in Need of Services Fund, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 5, 1998.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The Twenty-Ninth Judicial District Court's Facilities in Need of Services Fund is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the internal control structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund, for the year ended December 31, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. A reportable condition involves a matter coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in any judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the component unit financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted that, as a material weakness, the size of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control, although to employ such controls may not be cost beneficial. This condition was considered in determining the nature, timing and extent of the procedures to be performed in our audit of the financial statements of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund for the year ended December 31, 1997.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



June 3, 1998

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Twenty-Ninth Judicial Court's  
Families in Need of Services Fund  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 8, 1998.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the Twenty-Ninth Judicial District Court's Families in Need of Services Fund is the responsibility of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Twenty-Ninth Judicial District Court's Families in Need of Services Fund's compliance with certain provisions of laws, regulations and contracts. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.

A handwritten signature in black ink, consisting of several fluid, overlapping strokes. The signature is positioned above a horizontal line.

June 9, 1968