

**TWELFTH 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, 2024

**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, 2024

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ACCOUNTANTS' COMPILATION LETTER

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

Management is responsible for the accompanying financial statements of the governmental activities of Twelfth Judicial District Court Avoyelles Families in Need of Services (FINS) Program, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended June 30, 2024, and the related notes to the financial statements, in accordance with accounting principles generally accepted in the United States of America and as required by Louisiana Revised Statute 24:513. 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 American Institute of Certified Public Accountants. 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.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Management Discussion and Analysis, 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part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

Management has not adopted the provisions of Governmental Accounting Standards Board Statement No. 34.

The effects of these departures from generally accepted accounting principles have not been determined.

**DUCOTE & COMPANY**  
*Certified Public Accountants*  
Marksville, Louisiana  
December 3, 2024

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

**Balance Sheet  
June 30, 2024**

**ASSETS**

Cash \$19,693

**TOTAL ASSETS** \$19,693

**LIABILITIES AND FUND BALANCE**

Liabilities:

Accounts payable \$598

Accrued expenses 348

Total liabilities 946

Fund Balance:

Assigned fund balance 18,747

Total fund balance 18,747

**TOTAL LIABILITIES AND FUND BALANCE** \$19,693

See accompanying notes and accountants' compilation report.

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

**Statement of Revenues, Expenditures, and  
Changes in Fund Balances – Budget and Actual  
For the Year Ended June 30, 2024**

	<b>Budget Original and Final</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental revenues	\$ 44,539	\$ 44,539	\$ -
Total Revenues	\$ 44,539	\$ 44,539	\$ -
<b>EXPENDITURES</b>			
<b>General Government:</b>			
Payroll and related expenses	37,920	37,951	(31)
Legal and accounting	5,000	1,850	3,150
Miscellaneous Expenses	1,637	2,103	(466)
Total Expenditures	44,557	41,904	2,653
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	(18)	2,635	2,653
<b>FUND BALANCES, BEG OF YEAR</b>	15,747	16,112	0
<b>FUND BALANCES, END OF YEAR</b>	\$ 15,747	\$ 18,747	\$ 2,653

See accompanying notes and accountants' compilation report.

Twelfth Judicial District Court  
Families In Need of Services (FINS) Program  
Notes to the Financial Statements  
June 30, 2024

**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: 12<sup>th</sup> 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, with exception that as referred to in the compilation report, the program did not adopt the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34. 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 are 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 Twelfth Judicial District Court Avoyelles Families In Need of Services (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 Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program uses funds 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. They are concerned only with the measurement of financial position, not with the measurement of operations.

Funds of the Twelfth Judicial District Court Avoyelles Families In Need of Services (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:

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

**D. MEASUREMENT FOCUS/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 financial assets and current liabilities are generally included on the balance sheet. Their operating statements present sources and uses of available financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

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

**Expenditures**

Expenditures are generally recorded when a liability is incurred; however, debt service expenditures are recorded only when a payment is due.



**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 Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program is not required to formally adopt a budget.

The FINS Program does adopt an annual budget in accordance with the Louisiana Supreme Court FINS AP guidelines and utilizes the budget as a management tool.

**F. CASH**

Cash includes amounts in demand deposits and interest-bearing demand deposits. 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. CAPITAL ASSETS**

Capital assets are recorded as expenditures at the time purchased or constructed. All capital assets are valued at historical cost or estimated cost if historical cost is not available. Donated capital assets are recorded at their estimated fair value at the date of donation.

**H. COMPENSATED ABSENCES**

The Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program does not have a formal adopted leave policy.

**I. PENSION COMMITMENTS**

The Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program employees are covered under Social Security. No other pension plans are maintained.

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. USE OF ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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 expenditures during the reporting period. Actual results could differ from those estimates.

**K. GOVERNMENTAL FUND BALANCES**

In the governmental fund financial statements, fund balances are classified as follows:

*Non-spendable fund balance* – amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

*Restricted fund balance* – amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors, creditors, or citizens.

*Committed fund balance* – amounts that can be used only for specific purposes determined by a formal action by the management of the Twelfth Judicial District Court Avoyelles Families in Needs Services Program.

*Assigned fund balance* – amounts that are constrained by the Program's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the management of the Program.

*Unassigned fund balance* – all other amounts not included in the other spendable classifications.

The Program considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Program also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

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

**3. CASH**

Under state law, the Program may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union or the laws of the United States. At June 30, 2024, the program has cash (book balances) totaling \$19,693 as follows:

Demand Deposits	\$19,693
Total	\$19,693

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Program's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. 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, 2024, the Program has \$19,693 in deposits (collected bank balances). These deposits are fully secured from risk by \$19,693 of federal deposit insurance.

**4. FUNDING SOURCES**

The Twelfth Judicial District Court Avoyelles Families In Need of Services (FINS) Program receives intergovernmental revenues from:

State of Louisiana appropriation	\$39,539
Avoyelles Parish School Board	5,000
Total	\$44,539

The State of Louisiana Legislature's annual appropriation for the administration of the Families in Need of Services (FINS) is administered by the judicial district courts. The monies are funded on a fiscal year basis ending on June 30<sup>th</sup> and are subject to re-appropriation by the Legislature each year.

The Program is also allowed to collect fees as contributions to the costs of the care and treatment of a child in the Twelfth Judicial District Court Avoyelles Families In Need of Services (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. No such fees were collected during the fiscal year ended June 30, 2024.

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

**5. CHANGES IN CAPITAL ASSETS**

The changes in general fixed assets for the year ended June 30, 2024 are:

	<u>Balance June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2024</u>
Equipment	\$ <u>3,319</u>	\$ <u>0</u>	\$ <u>(3,319)</u>	\$ <u>0</u>

**6. ADVISORY COMMITTEE**

The Judges of the supervisory court oversee the Twelfth Judicial District Court Avoyelles Families In Need of Services (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.

**7. LITIGATION AND CLAIMS**

The Program is not involved in any litigation at June 30, 2024, nor is it aware of any unasserted claims.

**8. PAYMENTS TO AGENCY HEAD**

**Agency Head Name/Title:**

**Kerry Spruill, Chief Judge, 12th JDC**

<u>Purpose</u>	<u>Judge Spruill</u>
Registration fees	\$0
Conference travel	0
	<u>\$0</u>