

**TWENTY-EIGHTH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES
(FINS) PROGRAM
JENA, LOUISIANA**

**Financial Statements
October 31, 2006**

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 1-17-07

**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA**

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**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the District, we offer readers of the Twenty Eighth Judicial District Court Family In Need Of Services (FINS) Program's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended October 31, 2006. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$3,648 (*net assets*). This is a \$862 decrease from last year.
- The District had total revenues of \$26,473. This is a \$3,535 increase from last year's revenues.
- The District had total expenditures of \$28,226, which is a \$1,471 increase from last year's expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of two components: 1) fund financial statements, and 2) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The District is a special-purpose entity engaged only in governmental activities. Accordingly, only fund financial statements are presented as the basic financial statements.

Effective, January 1, 2004, the District adopted Governmental Accounting Standards (GASB) Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

MD&A

**Comparative Statement of Net Assets
Governmental Funds**

The following table represents a condensed Comparative Statement of Net Assets as of October 31, 2006:

	<u>2005</u>	<u>2006</u>	<u>% Change</u>
Assets			
Cash & Cash Equivalents	\$ 3,533	\$ 1,780	-50%
Capital Assets, Net of Accumulated Depreciation	<u>977</u>	<u>1,868</u>	91%
Total Assets	<u>4,510</u>	<u>3,648</u>	-19%
Liabilities & Net Assets			
Accounts, Salaries, & Other Payables	<u>-0-</u>	<u>-0-</u>	0%
Total Liabilities	<u>-0-</u>	<u>-0-</u>	0%
Net Assets			
Invested in Capital Assets, Net of Related Debt	977	1,868	91%
Unrestricted	<u>3,533</u>	<u>1,780</u>	-50%
Total Net Assets	<u>\$ 4,510</u>	<u>\$ 3,648</u>	-19%

**Comparative Changes in Fund Balances
Governmental Funds**

The following table reflects the condensed Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended October 31, 2006:

	<u>2005</u>	<u>2006</u>	<u>% Change</u>
Beginning Fund Balances	\$ 7,350	\$ 3,533	-52%
Total Revenues	22,938	26,473	15%
Total Expenditures	<u>(26,755)</u>	<u>(28,226)</u>	5%
Increase (Decrease) In Fund Balances	<u>(3,817)</u>	<u>(1,753)</u>	54%
Ending Fund Balances	<u>\$ 3,533</u>	<u>\$ 1,780</u>	-50%

MD&A

CAPITAL ASSETS

Capital Assets – Governmental Fund

At October 31, 2006, the District had \$1,868 invested in capital assets, including the following:

Capital Assets at Year-End	
Office Equipment	\$ 4,863
Accumulated Depreciation	<u>(2,995)</u>
Total Capital Assets (Net)	<u>\$ 1,868</u>

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional information, contact Bobby Wilson, Judicial Administrator, at phone number (318) 992-2002.

**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

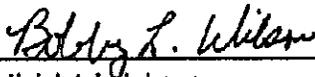
November 17, 2006

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

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the 28th Judicial District Court Families in Need of Services (FINS) Program, LaSalle Parish, Louisiana as of and for the fiscal year ended October 31, 2006. The report includes all funds under the control and oversight of the 28th Judicial District Court Families in Need of Services (FINS) Program. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Judicial Administrator

**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, 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(I)(1)(c)(i).

AFFIDAVIT

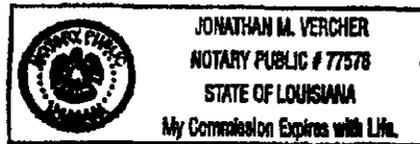
Personally came and appeared before the undersigned authority, Bobby Wilson, Administrator, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the 28th Judicial District Court Families in Need of Services (FINS) Program as of and for the year ended October 31, 2006, 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, Bobby Wilson, who, duly sworn, deposes and says that the 28th Judicial District Court Families in Need of Services (FINS) Program received \$50,000 or less in revenues and other sources for the fiscal year ending October 31, 2006, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Bobby L. Wilson

Signature

Sworn to and subscribed before me, this 20th day of December, 2006



Jonathan M. Vercher
NOTARY PUBLIC

Officer	Bobby Wilson
Address	PO Box 1890 Jena, LA 71342
Telephone No.	(318) 992-2002

JOHN R. VERCHER PC

Certified Public Accountant

P.O. Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

**ACCOUNTANT'S COMPILATION REPORT ON
COMPONENT UNIT FINANCIAL STATEMENTS**

28th Judicial District Court
Families in Need of Services (FINS) Program
Honorable J. P. Mauffray
PO Box 1890
Jena, Louisiana 71342

I have compiled the accompanying financial statements of the governmental activities of the 28th Judicial District Court Families in Need of Services (FINS) Program, as of and for the year ended October 31, 2006, which collectively comprise the District's basic financial statements as listed in the table of contents, 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 of the 28th Judicial District Court Families in Need of Services (FINS) Program. I have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. I have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the supplementary information.

John R. Vercher PC

November 17, 2006
Jena, Louisiana

Basic Financial Statements

**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA
Statement of Net Assets
October 31, 2006**

		<u>GENERAL FUND</u>
ASSETS		
Cash	\$	1,780
Capital Assets (Net)		1,868
TOTAL ASSETS		<u>3,648</u>
 LIABILITIES		
Accounts, Salaries, & Other Payables		<u>-0-</u>
TOTAL LIABILITIES		<u>-0-</u>
 NET ASSETS		
Invested in Capital Assets, Net of Related Debt		1,868
Unrestricted		1,780
TOTAL NET ASSETS	\$	<u>3,648</u>

See accountant's report.
The accompanying notes are an integral part of this statement.

28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA
Statement of Activities
For the Year Ended October 31, 2006

	PROGRAM REVENUES			Net (Expenses)/ Revenue	ASSETS	NET (EXPENSES) REVENUES & CHANGE IN NET
	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions			
GOVERNMENTAL ACTIVITIES						
General	\$ (27,335)	\$ -0-	\$ -0-	\$ (27,335)		(27,335)
					General Revenues	26,449
					Interest Income	24
					<u>TOTAL GENERAL REVENUES</u>	<u>26,473</u>
					CHANGE IN NET ASSETS	(862)
					NET ASSETS-BEGINNING	4,510
					<u>NET ASSETS-ENDING</u>	<u>\$ 3,648</u>

See accountant's report.
The accompanying notes are an integral part of this statement.

**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA
Balance Sheet, Governmental Funds
October 31, 2006**

		<u>GENERAL FUND</u>
ASSETS		
Cash	\$	<u>1,780</u>
TOTAL ASSETS		<u><u>1,780</u></u>
 LIABILITIES & FUND BALANCES		
Unreserved, Reported In:		
General Fund		<u>1,780</u>
TOTAL LIABILITIES & FUND BALANCES	\$	<u><u>1,780</u></u>

See accountant's report.
The accompanying notes are an integral part of this statement.

**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA
Statement of Revenues, Expenditures & Changes in Fund Balances
Governmental Funds
For the Year Ended October 31, 2006**

	GENERAL FUND
REVENUES	
Intergovernmental	\$ 26,449
Interest Income	24
TOTAL REVENUES	26,473
 EXPENDITURES	
Salaries & Related Costs	26,755
Capital Outlay	1,451
Miscellaneous	20
TOTAL EXPENDITURES	28,226
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,753)
 FUND BALANCE-BEGINNING	3,533
FUND BALANCE-ENDING	\$ 1,780

See accountant's report.
The accompanying notes are an integral part of this statement.

**Notes to the Basic
Financial Statements**

**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA**

NOTES TO THE BASIC FINANCIAL STATEMENTS

INTRODUCTION

The Twenty-Eighth Judicial District Court Families In Need of Services (FINS) Program was created July 1, 1994 as set forth in Title VII, Article 726-790 of the Louisiana Children's Code. The Twenty-Eighth Judicial District Court Families In Need of Services (FINS) Program is comprised of the following judicial components: 28th Judicial District 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Twenty-Eighth Judicial District Court Families In Need of Services (FINS) program.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Twenty-Eighth Judicial District Court Families In Need of Services (FINS) program reports the following governmental funds:

The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

C. EXCESS EXPENDITURES OVER APPROPRIATIONS

The District over spent appropriations by \$3,226 or 12.9% during the year.

D. CASH AND INVESTMENTS (CERTIFICATES OF DEPOSIT IN EXCESS OF 90 DAYS)

Deposits

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. The categories are described as follows:

- *Category 1* – Insured or collateralized with securities held by the District or by its agent in the District's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- *Category 3* – Uncollateralized.

	Bank Balance 10/31/2006
Demand Deposits	\$ 1,780
Total	1,780
<i>Secured as Follows:</i>	
Southern Heritage Bank:	
FDIC (<i>Category-1</i>)	1,780
Total	\$ 1,780

**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

E. VACATION, SICK LEAVE AND COMPENSATED ABSENCES

The Twenty-Eighth Judicial District Court Families In Need of Services (FINS) Program has no leave policies.

F. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires 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 expenses during the reporting period. Actual results could differ from those estimates.

G. ENCUMBRANCES

The District does not utilize encumbrance accounting.

H. RECONCILIATIONS OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

The following reconciles the fund balances of governmental funds to the government-wide statement of net assets.

Capital Assets (Net of accumulated depreciation)	\$	1,868	
Net Adjustment	\$	<u>1,868</u>	

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The following reconciles the net changes in fund balance-total governmental funds to the changes in net assets of governmental activities.

Capital Outlay	\$	(1,451)	
Depreciation Expense		<u>560</u>	
Net Adjustment	\$	<u>(891)</u>	

2. CHANGES IN FIXED ASSETS

The changes in fixed assets for the year ended October 31, 2006 are:

		<u>Office Equipment</u>		<u>Accumulated Depreciation</u>		<u>Net</u>
Balance October 31, 2005	\$	3,412	\$	(2,435)	\$	977
Additions		1,451		(560)		891
Deletions		-0-		-0-		-0-
Balance October 31, 2006	\$	<u>4,863</u>	\$	<u>(2,995)</u>	\$	<u>1,868</u>

Fixed assets are depreciated using the straight-line method using the following useful lives:

Equipment	5-10 Years
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**Required Supplemental
Information**

**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA**
Statement of Revenues, Expenditures & Changes in Fund Balances
Budget and Actual
General Fund
For the Year Ended October 31, 2006

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS BUDGETARY BASIS</u>	<u>BUDGET TO ACTUAL DIFFERENCES FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 26,449	\$ 1,449
Interest Income	-0-	-0-	24	24
TOTAL REVENUES	<u>25,000</u>	<u>25,000</u>	<u>26,473</u>	<u>1,473</u>
EXPENDITURES				
Salaries & Related Costs	25,000	25,000	26,755	(1,755)
Capital Outlay	-0-	-0-	1,451	(1,451)
Miscellaneous	-0-	-0-	20	(20)
TOTAL EXPENDITURES	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>28,226</u>	<u>\$ (3,226)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			(1,753)	
FUND BALANCE-BEGINNING			<u>3,533</u>	
FUND BALANCE-ENDING			<u>\$ 1,780</u>	

See accountant's report.
The accompanying notes are an integral part of this statement.

Other Reports

**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA**

MANAGEMENT LETTER COMMENTS

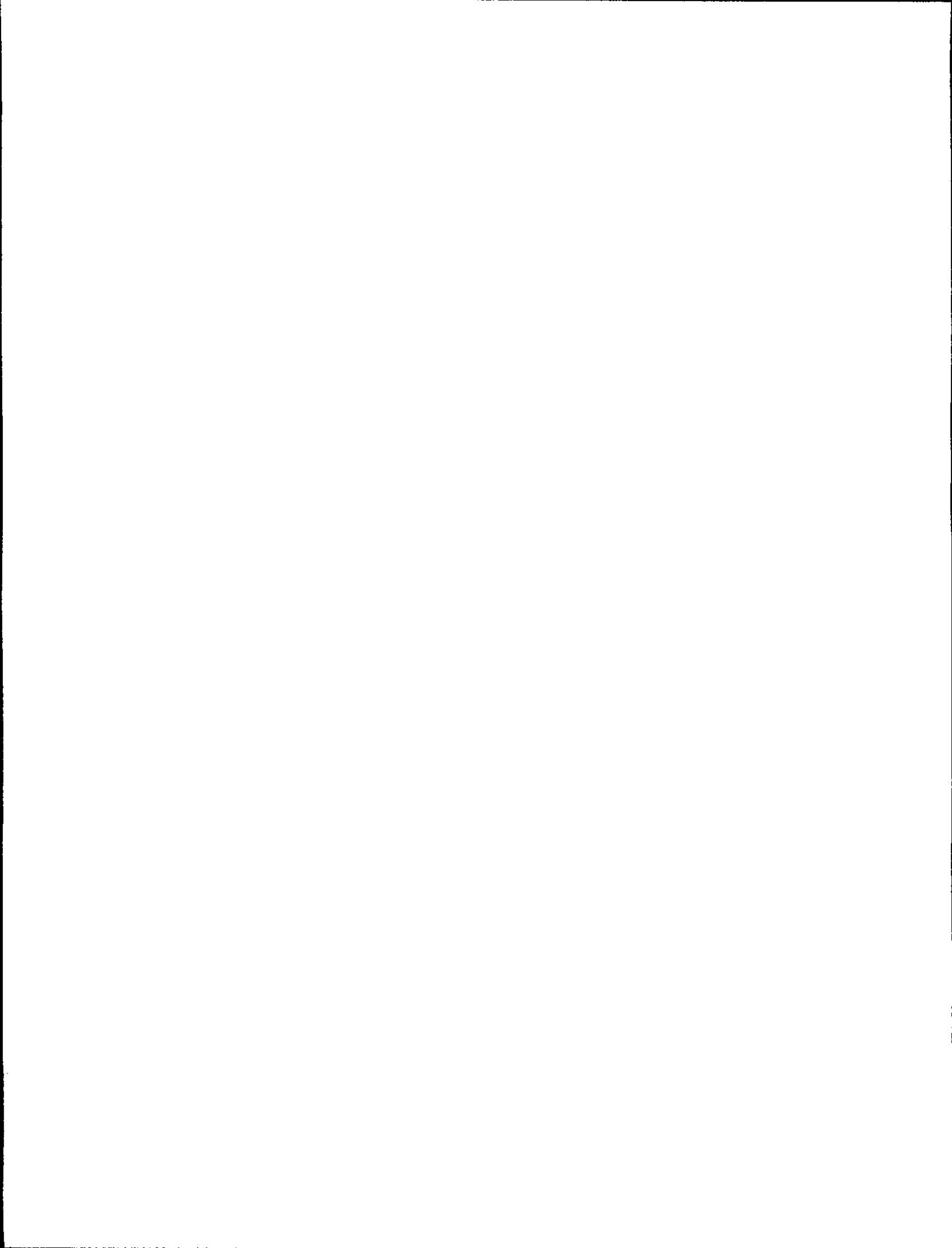
During the course of my audit, I observed conditions and circumstances that may be improved. Below are situations that may be improved (if any) and recommendations for improvements.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

Reference	Description of Finding	Recommendation
2006-M-1	<p><u>Budget Variances</u></p> <p>The FINS Program overspent its general fund budget by \$3,226 or by 12.9% during the year. The Governmental Budget Act requires that budgets be amended when expenditures exceed appropriations by more than 5%.</p>	<p>I recommend that the FINS Program review its expenditures during the year and amend its budget when expenditures exceed appropriations by more than 5%.</p>

FINS Program Response:

The FINS Program will begin monitoring its expenditures in the general fund and amending the general fund budget when expenditures exceed appropriations by more than 5%.



**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
JENA, LOUISIANA**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Twenty-Eighth Judicial District Court Families In Need of Services (FINS) Program, Jena, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended October 31, 2005.

PRIOR YEAR FINDINGS

There were no prior year findings.