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**28TH JUDICIAL DISTRICT COURT
FAMILIES IN NEED OF SERVICES (FINS) PROGRAM
LASALLE PARISH, LOUISIANA
COMPONENT UNIT
FINANCIAL STATEMENTS
October 31, 2004**

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 3-9-05

**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

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements. The statement of net assets and the statement of activities provide information about the activities of the Authority as a whole and present a longer-term view of the Authority's finances. Fund financial statements tell how the services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Authority's operation in more detail than the government-wide financial statements by providing information about the Authority's most significant funds.

FINANCIAL HIGHLIGHTS

- Net assets of the Authority decreased by \$(271) during the year ending with a balance of \$8,814.
- The Authority had overall expenses from governmental activities of \$27,541 and revenues of \$27,253 as shown on the government wide financial statements.
- The general fund operated with excess of expenditures over revenues of \$(271).
- Final budget comparison shows that the Authority operated within its budgetary constraints during the year.
- There were no major capital asset acquisitions during the year or any new long-term debt activity.
- A comparative analysis will be provided in future years when prior year information is available.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

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

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

ANNUAL FINANCIAL STATEMENTS

November 18, 2004

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, 2004. 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,



Judge

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

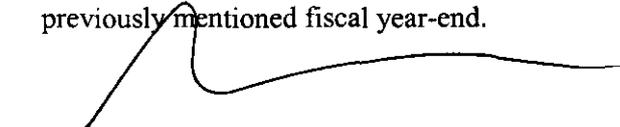
**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS**

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).

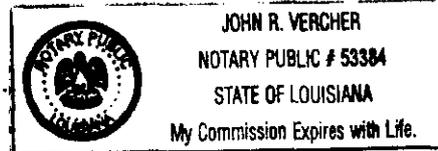
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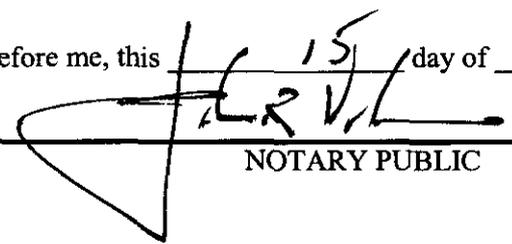
Personally came and appeared before the undersigned authority, J. P. Mauffray 28th Judicial District Court Judge, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the 28th Judicial District Court Families in Need of Services (FINS) Program as of and for the year ended October 31, 2004, 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, J. P. Mauffray 28th Judicial District Court Judge, 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, 2004, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.



Signature



Sworn to and subscribed before me, this 15 day of February, 2005


NOTARY PUBLIC

Officer	Honorable J. P. Mauffray
Address	PO Box 1890 Jena, LA 71342
Telephone No.	(318) 992-2003

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, 2004, 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

November 18, 2004

Jena, Louisiana

BASIC FINANCIAL STATEMENTS

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

**STATEMENT OF NET ASSETS
OCTOBER 31, 2004**

		<u>GENERAL FUND</u>
ASSETS		
Cash and cash equivalents	\$	7,350
Capital assets (net)		1,464
TOTAL ASSETS	\$	<u>8,814</u>
LIABILITIES		
Accounts, salaries, and other payables		-0-
TOTAL LIABILITIES	\$	<u>-0-</u>
NET ASSETS		
Invested in capital assets, net of related debt		1,464
Unrestricted		7,350
TOTAL NET ASSETS	\$	<u>8,814</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, 2004**

Governmental Activities	Expenses	Charges for Services	<u>Program Revenues</u> Operating Grants & Contributions	Capital Grants & Contributions	Net (Expenses)/ Revenue	Net (Expenses) Revenues & Change in Net Assets
General	\$27,541	\$ -0-	\$ -0-	\$ -0-	\$(27,541)	\$ (27,541)
						\$ 27,253
						17
						(271)
						9,085
						<u>\$ 8,814</u>

General Revenues
Interest Income
Change in Net Assets
Net assets-beginning
Net assets-ending

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, 2004**

		GENERAL FUND
ASSETS		
Cash and cash equivalents	\$	7,350
TOTAL ASSETS	\$	7,350
 LIABILITIES AND FUND BALANCES		
Unreserved, reported in:		
General Fund		7,350
TOTAL LIABILITIES AND FUND BALANCES	\$	7,350

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 AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED OCTOBER 31, 2004**

	<u>GENERAL FUND</u>
REVENUES	
Intergovernmental	\$ 27,253
Interest Income	17
TOTAL REVENUES	<u>\$ 27,270</u>
EXPENDITURES	
Salaries & Related Costs	\$ 26,755
Office Expense	29
Dues & Conference	270
TOTAL EXPENDITURES	<u>\$ 27,054</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 216
Fund balances-beginning	\$ 7,134
Fund balances-ending	<u>\$ 7,350</u>

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

***NOTES TO THE
FINANCIAL STATEMENTS***

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

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

The Twenty-Eighth Judicial District Court LaSalle 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 LaSalle 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 LaSalle 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 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 LaSalle 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. BUDGETARY PRACTICES

The Authority prepares a budget at the beginning of each year. The Board approves the budget and any subsequent amendments. All appropriations end at year end.

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

Deposits

It is the Authority'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 Authority's deposits are categorized to give an indication of the level of risk assumed by the Authority at year-end. The categories are described as follows:

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

	Bank Balance
	10/31/2004
Demand Deposits	\$ 7,350
Total	\$ 7,350
Secured as Follows:	
Southern Heritage Bank:	
FDIC (<i>Category-1</i>)	\$ 7,350
Total	\$ 7,350

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

E. VACATION, SICK LEAVE AND COMPENSATED ABSENCES

The Twenty-Eighth Judicial District Court LaSalle 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 Authority 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)	\$ 1,464
Net Adjustment	\$ 1,464

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.

Depreciation Expense	\$ (487)
Net Adjustment	\$ (487)

2. CHANGES IN FIXED ASSETS

The changes in fixed assets for the year ended October 31, 2004 are:

	Office Equipment	Accumulated Depreciation	Net
Balance October 31, 2003	\$ 3,412	\$ 1,461	\$ 1,951
Additions	-0-	487	\$ (487)
Deletions	-0-	-0-	-0-
Balance October 31, 2004	\$ 3,412	\$ 1,948	\$ 1,464

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

Equipment	5-10 Years
Plant	40 Years

***REQUIRED SUPPLEMENTAL
INFORMATION***

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED OCTOBER 31, 2004**

	<u>Budget Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Budget to GAAP Differences Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 26,755	\$ 26,755	\$ 27,253	\$ 498
Interest Income	-0-	-0-	17	17
TOTAL REVENUES	<u>\$ 26,755</u>	<u>\$ 26,755</u>	<u>\$ 27,270</u>	<u>\$ 515</u>
EXPENDITURES				
Salaries & Related Costs	\$ 26,755	\$ 26,755	\$ 26,755	\$ -0-
Dues & Conference	-0-	-0-	270	(270)
Office Expense	-0-	-0-	29	(29)
TOTAL EXPENDITURES	<u>\$ 26,755</u>	<u>\$ 26,755</u>	<u>\$ 27,054</u>	<u>\$ (299)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			\$ 216	
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>\$ 7,134</u>	
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ 7,350</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 compilation, I observed conditions and circumstances that may be improved. Below are situations noted for improvement, my recommendation for improvement and the Authority's response.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

There are no current year comments.

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

MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

PRIOR YEAR MANAGEMENT LETTER COMMENTS

2003-M-1) Budgets

Finding: The 28th Judicial District Court Families in Need of Services (FINS) Program did not prepare a budget for its special revenue fund for the fiscal ended October 31, 2003. The State Budget Act requires that all governmental units prepare budgets for its governmental funds.

Recommendation: The District should begin preparing a budget for its general fund before the beginning of each fiscal year.

District's Response: The District will begin preparing a budget for its general fund before the beginning of each fiscal year.