

TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The summary of significant accounting policies of the Twenty-Fourth Judicial District Court Domestic Relations Section Expense Fund (the Fund) is presented to assist in understanding the Fund's financial statements. The financial statements and notes are representations of the management of the Fund, which is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles as applied to governmental units, and have been consistently applied in the preparation of the financial statements. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Financial Reporting Entity

As provided by Revised Statutes 46:236.5, the Fund was created for the purpose of expediting the process for the establishment and enforcement of support obligations under the jurisdiction of the Twenty-Fourth Judicial District Court Domestic Relations Section.

As required by Generally Accepted Accounting Principles, the financial statements of the reporting entity present the primary government and its component units. The accompanying financial statements present only the Fund which is a component unit of Jefferson Parish, Louisiana (The Primary Government).

The Fund is a component unit of the Parish of Jefferson because it is considered to be fiscally dependent on Jefferson Parish. The significant factors for inclusion are: The Jefferson Parish Council is responsible for approving the Fund's budget, the Parish of Jefferson is responsible for funding deficits, and the Fund serves residents of the Parish of Jefferson.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Total Columns as Combined Statements

The total column on the combined statement is captioned "Memorandum Only" to indicate that they are presented to facilitate financial analysis. Data in these columns does not present financial position in conformity with generally accepted accounting principles.

NOTE 2 - CASH DEPOSITS

At December 31, 1996, the carrying amount of the Fund's deposits was \$29,364 and the bank balance was \$69,337, all of which was covered by federal depository insurance.

NOTE 3 - DUE TO PARISH OF JEFFERSON - GENERAL FUND

The 1996 operating budget of the Parish of Jefferson includes the Twenty-Fourth Judicial District Court Domestic Relations-Section Expense Fund for 1996. Under the provisions of Ordinance No. 17174 the general fund of the Parish of Jefferson was authorized to advance funds to the Twenty-Fourth Judicial District Court Domestic Relations Section Expense Fund for initial startup and operation. The funds advanced are to be paid back to the Parish of Jefferson general fund over a 10-year period. For the year ended December 31, 1996, the Parish of Jefferson's general fund included in its payroll three employees of the Fund. The total payroll and related expenses incurred by the Parish of Jefferson's general fund under this agreement for the period ended December 31, 1996, was \$118,962 and is reported in the amount shown as Due to Parish of Jefferson-General Fund in the accompanying Combined Balance Sheet - Governmental Fund Type.

To the Judges of the
Twenty-Fourth Judicial District Court

This report is intended for the information of management. However, this report is a matter of public record, and its distribution is not limited.

Kushner, Lafrenze & Moore, LLP

Metairie, Louisiana
April 11, 1997

Kushner, O'Grady & Moore, L.L.C.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Judges of the
Twenty-Fourth Judicial District Court
Gretna, Louisiana

We have audited the financial statements of the Domestic Relations Section Expense Fund of the Twenty-Fourth Judicial District Court, a component unit of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1990, and have issued our report thereon dated April 11, 1997.

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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Twenty-Fourth Judicial District Court Domestic Relations Section Expense Fund is the responsibility of the Fund's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Fund's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audit of the component unit 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.

To the Judges of the
Twenty-Fourth Judicial District Court

In planning and performing our audit of the component unit financial statements of the Twenty-Fourth Judicial District Court Domestic Relations Expense Fund for the year ended December 31, 1996, 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 component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Rushen, LaGrange & Moore, LLP

Metairie, Louisiana
April 11, 1997

Kushner, LaGraize & Moore, LLP

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Judges of the
Twenty-Fourth Judicial District Court
Orleans, Louisiana

We have audited the financial statements of the Domestic Relations Section Expense Fund of the Twenty-Fourth Judicial District Court, a component unit of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated April 13, 1997.

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 component unit financial statements are free of material misstatement.

The management of Twenty-Fourth Judicial District Court Domestic Relations Section Expense 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 structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

COMPLIANCE SECTION

TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 1996

NOTE 4 - DEFICIT FUND BALANCE - GENERAL FUND

The deficit fund balance of \$207,018 as of December 31, 1996, is a result of the funds advanced in 1996 by the Parish of Jefferson's general fund, and is reported as a liability in the amount shown as Due to Parish of Jefferson - General Fund in the accompanying Combined Balance Sheet Fund (see Note 3). The Parish of Jefferson is responsible for funding deficits of the Fund.

To the Judges of the
Twenty-Fourth Judicial District Court
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In accordance with Government Auditing Standards, we have also issued a report dated April 11, 1997, on our consideration of the Domestic Relations Section Expense Fund of the Twenty-Fourth Judicial District Court's internal control structure and a report dated April 11, 1997, on its compliance with laws and regulations.

Kushner, LaGrange & Moore, L.L.P.

Metairie, Louisiana
April 11, 1997

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**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND
GRATINA, LOUISIANA**

AUDITED FINANCIAL STATEMENTS

Year Ended December 31, 1990

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or assigned, 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 JAN 25 1991

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND**

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TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND DEFICIT
 GOVERNMENTAL FUND TYPE-BUDGET (BUDGETARY BASIS) AND ACTUAL
 December 31, 1986

	GENERAL FUND				
	Actual	Adjustment to Budgetary Basis	Actual On Budgetary Basis	Budget	Variance Favorable (Unfavor- able)
REVENUES					
Clerk of Court - domestic filing fees	\$ 60,096	\$ 0	\$ 60,096	\$ 55,000	\$ 5,096
Domestic support enforcement fees	97,234	0	97,234	81,900	15,334
Case printout fees	130	0	130	300	(300)
Total Revenues	157,460	0	157,460	137,100	20,360
EXPENDITURES					
Current - general government					
Bank charges	930	0	930	1,500	570
Consulting fees	3,950	0	3,950	4,000	50
Postage	104	0	104	104	0
Salaries	119,962	0	119,962	126,650	7,688
Bad debt	1,144	0	1,144	0	(1,144)
Total Expenditures	125,080	0	125,080	132,154	7,074
EXCESS OF REVENUES OVER EXPENDITURES	32,419	0	32,419	4,996	27,423
OTHER FINANCING SOURCES					
Interest	460	0	460	350	110
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	32,879	0	32,879	<u>\$ 5,346</u>	<u>\$27,533</u>
FUND DEFICIT AT BEGINNING OF YEAR	<u>(239,185)</u>	0	<u>(239,185)</u>		
FUND DEFICIT AT END OF YEAR	<u>\$ (207,116)</u>	\$ 0	<u>\$ (207,116)</u>		

TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND DEFICIT
GOVERNMENTAL FUND TYPE
Year Ended December 31, 1986

	GENERAL FUND
REVENUES	
Clerk of Court - domestic filing fees	\$ 60,086
Domestic support enforcement fees	97,334
Case pretrial fees	170
TOTAL REVENUES	157,490
EXPENDITURES	
Current - general government	
Bank charges	920
Consulting fees	3,950
Postage	104
Salaries	118,962
Bad debt	1,144
TOTAL EXPENDITURES	126,080
EXCESS OF REVENUES OVER EXPENDITURES	32,410
OTHER FINANCING SOURCES	
Interest	480
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	32,890
FUND DEFICIT AT BEGINNING OF YEAR	(239,034)
FUND DEFICIT AT END OF YEAR	\$ (206,144)

TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND
COMBINED BALANCE SHEET - GOVERNMENTAL FUND TYPE
AND GENERAL FIXED ASSETS ACCOUNT GROUP
December 31, 1988

	<u>General Fund</u>	<u>General Fixed Assets Account Group</u>	<u>Total (Memorandum Only)</u>
ASSETS			
Cash	\$ 29,354	\$ 0	\$ 29,354
Due from Clerk of Court	1,505	0	1,505
Equipment	<u>0</u>	<u>5,215</u>	<u>5,215</u>
	<u>\$ 30,859</u>	<u>\$ 5,215</u>	<u>\$ 36,074</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
LIABILITIES			
Due to Parish of Jefferson - General Fund	\$237,875	\$ 0	\$ 237,875
Total Liabilities	237,875	0	237,875
EQUITY AND OTHER CREDITS			
Investment in general fixed assets	0	5,215	5,215
Fund deficit	<u>(202,018)</u>	<u>0</u>	<u>(202,018)</u>
Total Equity and Other Credits	<u>(202,018)</u>	<u>5,215</u>	<u>(201,801)</u>
	<u>\$ 30,859</u>	<u>\$ 5,215</u>	<u>\$ 36,074</u>

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INDEPENDENT AUDITORS' REPORT

To the Judges of the
Twenty-Fourth Judicial District Court
Gretna, Louisiana

We have audited the accompanying financial statements of the Domestic Relations Section Expense Fund of the Twenty-Fourth Judicial District Court, a component unit of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1996. These component unit financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Domestic Relations Section Expense Fund of the Twenty-Fourth Judicial District Court, a component unit of Jefferson Parish, Louisiana, as of December 31, 1996, and the results of that Fund's operations for the year then ended in conformity with generally accepted accounting principles.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Accounting

The administration of the Fund prepares an annual budget for the General Fund. The budget is legally enacted and amended through an ex-banc meeting of the judges. The budget is prepared primarily on the modified accrual basis of accounting, except that losses resulting from claims and litigation are recorded when paid instead of when the liability arises.

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Deficit-Governmental Fund Type - Budget (Budgetary Basis) and Actual presents comparisons of the legally adopted budget with actual data on the budgetary basis. Budgeted amounts are as originally adopted or as finally amended by the judges.

Encumbrances

Encumbrance accounting is used in the Fund to assure budgetary control. Encumbrances outstanding at year end are reported as reservations of fund balance (deficit) in the Fund. There were no encumbrances at December 31, 1996.

Annual and Sick Leave

Annual and sick leave are not accrued in the Fund, as the amount left unpaid at the end of the calendar year would not be liquidated with expendable available financial resources. Any unpaid portion relating to the Fund at December 31, 1996, was accounted for in the General Long-Term Debt Account Group of the Parish of Jefferson.

General Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are recorded in the General Fixed Assets Account Group, rather than in governmental funds. Depreciation is not reported on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. There were no changes in General Fixed Assets for the year ended December 31, 1996.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
DOMESTIC RELATIONS SECTION EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting

The accounts of the Fund are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with a separate set of self-balancing accounts which are maintained for the purpose of carrying on special activities or affording certain objectives in accordance with special regulations, restrictions, or limitations. 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 fund has the following fund type and account group:

1. **Governmental Fund - General Fund** - The General Fund is the general operating fund of the Fund. It is used to account for all financial resources.
2. **Account Group - General Fund Assets Account Group** - This account group is established to account for all fixed assets of the Fund.

Basis of Accounting

The modified accrual basis of accounting is used by governmental fund types and agency funds. Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities within the current period.

Revenues are considered measurable and available when received by the Clerk of Court or by the Fund within 60 days after the current year ended. Expenditures are generally recorded when the liability is incurred.