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JUVENILE COURT FOR THE
PARISH OF JEFFERSON
STATE OF LOUISIANA

FINANCIAL STATEMENTS

WITH INDEPENDENT AUDITOR'S REPORT THEREON

YEAR ENDED DECEMBER 31, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, as requested, entity and other appropriate public officials. The report is available for public inspection at the State Board office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 29 1968

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Members of the Court
Juvenile Court for the Parish of Jefferson
Jefferson Parish, Louisiana

I have audited the accompanying general purpose financial statements of Juvenile Court for the Parish of Jefferson, a component unit of Jefferson Parish, as of December 31, 1997, and for the year then ended. These general purpose financial statements are the responsibility of the Juvenile Court for the Parish of Jefferson's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Juvenile Court for the Parish of Jefferson as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Juvenile Court for the Parish of Jefferson. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

BUSINESS

TAXES

FINANCE

ESTATE

Member:
Louisiana Bar Association

American Institute of
Certified Public
Accountants

Government Society of
Certified Public
Accountants



In accordance with Government Auditing Standards, I have also issued a report dated May 19, 1998, on my consideration of Juvenile Court for the Parish of Jefferson's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants.

Debra E. Adams, CPA
A Professional Corporation

New Orleans, Louisiana
May 19, 1998

JEFFERSON COUNTY FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 2007

	Governmental Fund Types		Proprietary Fund Types	Account Group	Total (Memorandum Fund)
	General	Special Revenue	Agency Funds	General Fund Account	
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$ -	\$161,571	\$26,000	\$ -	\$187,571
Investments	683,118	-	-	-	683,118
Accounts receivable	-	2,455	-	-	2,455
Due from other funds	-	163,918	-	-	163,918
Due from other governments	-	1,283	-	-	1,283
Office furniture, equipment, and building improvements	-	-	-	600,152	600,152
TOTAL ASSETS AND OTHER DEBITS	683,118	\$329,227	\$26,000	600,152	\$1,538,611
LIABILITIES, FUND BALANCE AND OTHER CREDITS					
Liabilities					
Accounts Payable	\$ -	\$8,541	\$ -	\$ -	\$8,541
Due to other funds	167,878	-	-	-	167,878
Payroll taxes payable	-	267	-	-	267
Held for future disposition	-	-	26,000	-	26,000
Total Liabilities	167,878	9,808	26,000	-	203,686
Fund Equity and Other Credits					
Investment in general fund account	-	-	-	600,152	600,152
Fund balance reserved for intergovernmental transfers	400,000	-	-	-	400,000
Fund balance designated, unreserved	400,000	-	-	-	400,000
Fund balance undesignated, unreserved	12,000	288,458	-	-	300,458
Total Fund Equity and Other Credits	812,000	288,458	0	600,152	1,538,611
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	683,118	\$329,227	\$26,000	600,152	\$1,538,611

The accompanying notes are an integral part of this statement.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 1997

	Governmental Fund Types		Total (Memorandum only)
	General	Special Revenue	
REVENUES			
Costs, fees, and fines	\$ -	\$ 740,787	\$ 740,787
Intergovernmental	1,848,040	-	1,848,040
Interest income	31,016	-	31,016
TOTAL REVENUES	1,879,056	740,787	2,619,843
EXPENDITURES			
Current			
Administrative	1,848,040	390,678	2,027,158
Judicial	-	49,177	49,177
Capital outlay	-	85,279	85,279
Intergovernmental	-	180,000	180,000
TOTAL EXPENDITURES	1,848,040	615,063	2,269,803
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,016	127,724	159,820
FUND BALANCE - BEGINNING OF YEAR	493,076	140,748	633,324
FUND BALANCE - END OF YEAR	\$ 512,487	\$ 268,452	\$ 780,939

The accompanying notes are an integral part of this statement.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET (BAAF-BASED) AND ACTUAL BY FUNDS

For the Year Ended December 31, 1997

	General Fund			Special Revenue Funds		
	Actual	Budget	Variance Favorable (Adverse)	Actual	Budget	Variance Favorable (Adverse)
REVENUES						
Cash, fees, and fines	\$ -	\$ -	\$ -	\$ 149,767	\$ 115,000	\$ 34,767
Intergovernmental	1,648,548	1,648,598	(1,078)	-	-	-
Interest income	31,918	31,880	38	-	-	-
TOTAL REVENUES	1,679,466	1,679,478	(1,102)	149,767	115,000	34,767
EXPENDITURES						
Current						
Administrative	1,648,548	1,648,598	(1,078)	589,816	578,880	10,936
Judicial	-	-	-	48,177	68,880	(21,503)
Capital outlay	-	-	-	86,170	50,880	35,290
Intergovernmental	-	-	-	106,880	106,880	-
TOTAL EXPENDITURES	1,648,548	1,648,598	(1,078)	620,863	603,880	16,983
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,918	30,880	938	127,764	111,880	(16,280)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	31,918	30,880	938	127,764	111,880	(16,280)
FUND BALANCE - BEGINNING OF YEAR	688,878	688,878	-	168,748	168,748	-
FUND BALANCE - END OF YEAR	\$ 720,796	\$ 720,796	\$ 938	\$ 296,512	\$ 280,748	\$ (15,760)

The accompanying notes are an integral part of this statement.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS

December 31, 1997

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies of Juvenile Court for the Parish of Jefferson are described below.

Basic of Presentation

The accompanying financial statements of the Juvenile Court for the Parish of Jefferson have been prepared in conformity with generally accepted accounting principles 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.

Reporting Entity

The Juvenile Court for the Parish of Jefferson (the Court) was established by Act 110 of the Extraordinary Session of the 1958 Legislature. There are presently three divisions in the Court (Divisions A, B, and C). The Court is of limited jurisdiction with exclusive original jurisdiction over certain proceedings involving children and adults as set forth in the Louisiana Children's Code. The Court's geographic jurisdiction consists of the Parish of Jefferson.

GASB Statement 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformity with GASB Statement 14, the financial statements of the Court include all funds and account groups that are within the oversight responsibility of the Court.

The three judges of the Court are independently elected officials and are legally independent of the government of Jefferson Parish. Under the provisions of GASB Statement 14, the Court reports as a component unit of Jefferson Parish, as the Court is fiscally dependent on the Parish for determination and approval of a substantial portion of the Court's budget and funding.

Fund Accounting

The Court uses funds and account groups 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 aggregating transactions related to certain government functions or activities.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Accounting (continued)

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 financial resources.

The Court's funds have been classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds account for most of the Court's general activities, including the collection or disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

- **General fund** - the general operating fund of an entity, which accounts for all financial resources, except those required to be accounted for in other funds. The Court's funding received from Jefferson Parish is accounted for in this fund.
- **Special revenue funds** - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Court's Judicial Expense Fund is a special revenue fund.
- **Debt service funds** - account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term debt account group. The Court has no debt service funds.
- **Capital projects funds** - account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in other governmental funds. The Court has no capital projects funds.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Fiduciary funds include:

- **Expendable trust funds** - accounted for in essentially the same manner as government funds. The resources, including both principal and earnings, may be expended. The Court has no expendable trust funds.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Accounting (continued)

- **Non-expendable trust funds** – accounted for in essentially the same manner as proprietary funds (not included in these statements). The principal may not be expended. The Court has no non-expendable trust funds.
- **Agency funds** – account for assets held by the Court on behalf of others as their agent. Agency funds are custodial in nature, and do not involve measurement of results of operations. The Court's Support Reinforcement Fund and Fees and Assessments Fund are agency funds.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The modified accrual basis of accounting is used by all governmental funds types and agency funds. Under the modified accrual basis of accounting, 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 be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Other financing sources (uses) consist of transfers between funds that are not expected to be repaid. These other financing sources (uses) are recognized at the time the underlying events occur.

Budgets and Budgetary Accounting

The Court adopts a formal budget for its Judicial Expense special revenue fund on a basis consistent with generally accepted accounting principles. There was amendments made to the Judicial Expense fund for the year due to significant changes to revenues received and expenditures incurred.

The General Fund is used to account for expenditures made on the Court's behalf by the Jefferson Parish Council. These expenditures are budgeted by the Council and expenditures are made at their discretion. There were amendments to the General Fund budget during the year due to the reclassification of monies to be expended.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unexpended appropriations lapse at year end. The Court does not utilize encumbrance accounting.

Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

Short-Term Interfund Receivable/Payable

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds in the balance sheet. Short-term interfund loans are classified as interfund receivables or payables.

Advances to Other Funds

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account, which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

The costs of normal maintenance and repairs that do not add to the value of assets or materially extend asset lives are not capitalized.

The general fixed asset account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

Compensated Absence

Eligible employees of the Juvenile Court for the Parish of Jefferson accrue vacation leave at varying rates based on their years of continuous service. Employees hired before April 26,

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absence (continued)

1986, may carry forward a maximum of ninety unused vacation days from one year to the next. Employees hired after April 26, 1986, may carry forward a maximum of twenty days.

Employees of the Court accrue sick leave at a rate of 15 days per year. There is no limitation on the amount of sick leave that may be carried forward from one year to the next. At the time of retirement, sick leave can be converted into cash and/or service credit.

All eligible employees' salaries are paid by the Jefferson Parish Council and accruals relating to vacation leave are included in the financial statements of the Council.

Fund Equity

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

Nonrecurring or nonrevenue permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Date 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 expenditures during the reporting period. Actual results could differ from those estimates.

Total Columns on Combined Statements

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE B – CASH

At December 31, 1997, the carrying amount of the Court's deposits was \$115,798, and the bank balance was \$246,258. The bank balance is categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the Court's agent in the Court's name (Category 1)	\$300,000
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Court's name (Category 2)	\$146,258
Uncollateralized – includes balance that is collateralized with securities held by the pledging financial institution, but not in the Court's name (Category 3)	\$ 0-
Total bank balance	\$246,258

Under state law, these deposits must be insured 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.

NOTE C – INVESTMENTS

At December 31, 1997, the Court holds investments totaling \$680,110 as follows:

	Carrying Amount	Market Value
Louisiana Asset Management Pool (LAMP)	\$680,110	\$680,110
Total	\$680,110	\$680,110

In accordance with GASB Codification Section 150.165, the investment in LAMP at December 31, 1997, is not categorized in three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana which was formed in 1995. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance

NOTE C - INVESTMENTS (continued)

Officers Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having voluntarily contracted to participate in LAMP may have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 287 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

NOTE D - FIXED ASSETS

The following is a summary of changes in the general fixed asset account group during the year:

	Balance at January 1, <u>1997</u>	Additions	Retirements	Balance at December 31, <u>1997</u>
Office furniture and equipment	\$665,243	\$ 76,268	\$ 51,849	\$689,662
Building improvements	<u>203,488</u>	<u>9,972</u>	<u>-</u>	<u>213,460</u>
Total	\$768,731	\$ 86,270	\$ 51,849	\$803,152

NOTE E - INTERFUND RECEIVABLES/PAYABLES

The Court has interfund receivables and payables which cancel each other:

	Due from other funds	Due to other funds
General fund	\$ -0-	\$167,618
Special Revenue - Judicial Expense Fund	<u>167,618</u>	<u>-0-</u>
Total	\$167,618	\$167,618

NOTE F – PENSION PLANS

All eligible employees of the Court are members of the Parochial Employees' Retirement System of Louisiana, and the Employees' Retirement System of Jefferson Parish, Louisiana. All costs relating to pension contributions are paid by the Jefferson Parish Council; therefore, such costs are not included in the accompanying financial statements, but are included in the financial statements of the Council.

NOTE G – COMPENSATION OF JUDGES

The Judges of the Court receive compensation from the State of Louisiana Judicial Branch, at a rate determined by state statute. As these funds are paid directly to the members of the Court, the expenditure does not appear in these financial statements, but appears in the financial statements of the State of Louisiana.

NOTE H – CHILD SUPPORT COURT COSTS

The Court collects court costs under the provisions of the Louisiana Children's Code, specifically LSA-CC, C, art. 408D. Under the provisions of this statute, effective July 31, 1993, the Court assesses and collects court costs equal to 5% of all periodic child support payments paid through the registry of the Court. These payments are made by the paying parents in addition to their normal child support payments. For the year ending December 31, 1993, the Court collected \$585,341 in Child Support court costs.

NOTE I – INTERGOVERNMENT TRANSFER COMMITMENT

In connection with a contract entered into by Parish of Jefferson for the construction of new Juvenile Justice Center, the Court agreed to pay the Parish of Jefferson the sum of \$100,000 per year for ten years in monthly payments of \$8,333, beginning the 1st day of June, 1989.

In connection with this commitment, the Court has reserved \$100,000 of its General Fund fund balance for the subsequent year payment requirement.

NOTE J – ECONOMIC DEPENDENCY

Juvenile Court for the Parish of Jefferson receives the majority of its revenues from funds provided through the Parish of Jefferson, and the State of Louisiana. If significant budget cuts are made at the State or local level, the amount of funds the Court receives could be reduced significantly, with resultant adverse impact on its operations.

NOTE J - ECONOMIC DEPENDENCY (continued)

The Court is aware of no plans on the part of any of its funding sources to significantly reduce funding for the year ending December 31, 1998.

NOTE K - DESIGNATED FUND BALANCES

In an effort to maintain and expand the facilities of the Court, the members of the Court have designated \$400,000 of the General Fund fund balance for various capital improvements.

SUPPLEMENTAL INFORMATION

GENERAL FUND

The General Fund is used to account for expenditures of the Court made by the Jefferson Parish Council.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

GENERAL FUND

SCHEDULE OF ADMINISTRATIVE EXPENDITURES

For the Year Ended December 31, 1997

Salaries and employee benefits	\$1,648,118
Contract labor	88,127
Insurance	21,538
Professional services	10,000
Telephone	2,800
Total administrative expenditures	<u>\$1,648,543</u>

SPECIAL REVENUE FUNDS

This fund type is used to account for specific revenues that are restricted to expenditures for a particular purpose.

Judicial Expense Fund

The Judicial Expense Fund was created by Act 243 (1962), R.S. 14:74 (1950), and Revised Statutes 13:944 and 13:945. Various fees and court costs are collected in family neglect cases and are spent as general operating expenditures of the Court not paid from the general fund.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

SPECIAL REVENUE FUND

SCHEDULE OF ADMINISTRATIVE AND JUDICIAL EXPENDITURES

For the Year Ended December 31, 1997

Administrative Expenditures	
Accounting fees	\$ 14,708
Bank service charge	244
Bond deposit	2,500
Building service charge	17,278
Computer software maintenance	70,411
Contract labor	2,825
Miscellaneous	760
Office supplies	60,851
Parking & Tolls	1,887
Payroll taxes	1,248
Postage	25,121
Professional fees	18,792
Rent	17,811
Repair and maintenance	81,190
Salaries and wages	13,715
Telephone	62,120
Travel and training	12,817
Utilities	<u>1,899</u>
Total Administrative expenditures	358,815
Judicial Expenditures	
Dues and subscriptions	\$ 18,848
Legal fees	11,843
Meeting expenditures	8,414
Travel and training	8,271
Law books and journal	<u>8,800</u>
Total Judicial expenditures	48,176
TOTAL ADMINISTRATIVE AND JUDICIAL EXPENDITURES	<u>\$ 406,991</u>

AGENCY FUNDS

Agency funds are used to account for assets held by the Court as an agent for individuals and other governments and for other funds.

Support Enforcement Fund

The Support Enforcement Fund is used as a depository for funds received as child support payments. The funds are subsequently turned over to the beneficiary of the support payments, and fees collected are remitted to the appropriate agencies.

Fees and Assessments Fund

This fund is used as a depository for the collection of fines, fees, and costs assessed by the Court. These funds are subsequently distributed to the Court's Judicial Expense Fund and various other parish and state agencies in accordance with applicable law.

JUNEBLE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

AGENCY FUNDS

COMBINED SCHEDULE OF CHANGES
IN DEPOSIT BALANCES DUE TO OTHERS

For the Year Ended December 31, 2007

	Support (Enfranchisement Fund)	Fees and Assessments Fund	Total
DEPOSIT BALANCES DUE TO OTHERS AT JANUARY 1, 2007	16,500	15,181	31,681
ADDITIONS			
Deposits			
Support payments	1,658,243	-	1,658,243
Other	147,588	5,088	152,676
Fees collected	-0-	75,273	75,273
Fees collected	<u>585,243</u>	<u>75,273</u>	<u>660,516</u>
TOTAL ADDITIONS	<u>2,391,174</u>	<u>150,361</u>	<u>2,541,535</u>
DEDUCTIONS			
Deposits settled to:			
Litigants	1,658,813	-	1,658,813
Junebale Court Judicial Expense Fund	585,458	148,772	734,230
Other agencies	<u>148,508</u>	<u>78,457</u>	<u>226,965</u>
TOTAL DEDUCTIONS	<u>2,392,779</u>	<u>127,229</u>	<u>2,520,008</u>
DEPOSIT BALANCES DUE TO OTHERS AT DECEMBER 31, 2007	<u>\$13,802</u>	<u>\$13,121</u>	<u>\$26,923</u>

GENERAL FIXED ASSET ACCOUNT GROUP

The account group is used to account for the inventory of fixed assets acquired and accumulated by the Court.

The investment reflecting the interest of the support enforcement fund is the residuary interest in fixed assets acquired using funds from its contract under the Title IV-D program of the Social Security Act with the Department of Social Services which the Court elected not to renew effective July 1, 1995.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

December 31, 1997

GENERAL FIXED ASSETS

Office furniture and equipment	1508,682
Building improvements	<u>213,440</u>
TOTAL GENERAL FIXED ASSETS	<u>\$803,122</u>

INVESTMENT IN GENERAL FIXED
ASSETS BY SOURCE

General fund	\$58,141
Judicial expense fund	748,082
Support enforcement fund	<u>18,189</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$803,122</u>

COMPLIANCE SECTION

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Business

•

Taxes

•

Finance

•

Estates

Members of the Court
Juvenile Court for the Parish of Jefferson
Jefferson Parish, Louisiana

I have audited the general purpose financial statements and combining, individual fund and account group financial statements of Juvenile Court for the Parish of Jefferson, as of and for the year ended December 31, 1997, and have issued our report thereon dated May 19, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Juvenile Court for the Parish of Jefferson's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. I noted no instances of noncompliance.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Juvenile Court for the Parish of Jefferson's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing our opinion on the general

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purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is issued for the information of the Judges of the Court, management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Brian E. Adams, CPA
A Professional Corporation

New Orleans, Louisiana
May 19, 1988

BRIAN E. ADORNO

4880 General Atchafalaya Street
 Executive Square • Suite 100
 New Orleans, Louisiana 70114

Phone: (504) 633-5233
 Fax: (504) 633-6000

May 15, 1998

Daniel G. Kyle, CPA
 Office of the Legislative Auditor
 State of Louisiana
 1600 North Third Street
 Baton Rouge, LA 70804

Business

Taxes

FINANCY

ESTATES

In planning and performing my audit of Juvenile Court for the Parish of Jefferson for the year ended December 31, 1997, I considered the Court's internal control structure and compliance with laws and regulations in order to determine my auditing procedures for the purpose of expressing my opinion on the Court's financial statements and not to provide assurance on the internal control structure.

Compliance with laws, regulations, contracts, and grants applicable to Juvenile Court for the Parish of Jefferson is the responsibility of the Court's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Court's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

Under the terms of our mutual agreement with the Legislative Auditor of the State of Louisiana, I am required to report all instances of noncompliance with laws and regulations applicable to the Court, unless those instances of noncompliance are clearly inconsequential. During the course of my audit, I noted no instances of noncompliance with the state law.

Prior year findings of instances of noncompliance have been resolved in the following manner:

Judicial Expense Fund Budget

It was noted during the prior year that the adopted budget of The Court was not amended for projected expenditures exceeding more than five percent of the actual expenditures in accordance with the Local Government Budget Act (LSA-RS 38:1501). Management has made substantial efforts to properly amend the budget when actual plus projected expenditures exceed the budget by five percent. During the year, several amendments were made to the budget upon the request of Management.

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Legislative Auditor

May 19, 1998

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Cash Disbursements

Prior year findings indicated that supporting invoices lacked approval for payment. No instances of noncompliance were noted during 1997, the appropriate officers approving all invoices.

Real Estate and Surplus Property Law Compliance

It was noted in the Court's report on *Compliance with Laws and Regulations* and its report on *Annual/Control Structure* in the prior year the Court did not adhere to the policies of the state mandated requirements for all asset acquisitions over \$5,000, as well as some dispositions of property under the surplus property law. A review of all acquisitions over \$5,000 in 1997 showed no instances of noncompliance with state mandated policies. Furthermore, surplus property was properly disposed of during 1997.

This report is intended for the information of the Judges of the Court, management, and the Legislative Auditor for the State of Louisiana.

Sincerely,

David E. Adams, CPA

A Professional Corporation