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**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

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**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

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## **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

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## **FINANCIAL SECTION**



## **Independent Auditors' Report**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of governmental activities, each major fund, and the aggregate remaining fund information of the Juvenile Court for the Parish of Jefferson (the Court), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the 2020 financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Court, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 9 and pages 27 through 29 be presented to supplement the basic financial statements. Such information although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Court's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to the Agency Head, on page 30, the Justice System Funding Schedule – Collecting and Disbursing Entity, on page 31, and the Justice System Funding Schedule – Receiving Entity, on page 32, are presented for additional analysis and are not a required part of the financial statements.

The Schedule of Compensation, Benefits, and Other Payments to the Agency Head, the Justice System Funding Schedule – Collecting and Disbursing Entity, and the Justice System Funding Schedule – Receiving Entity are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 25, 2021, on our consideration of the Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Court's internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Court's internal control over financial reporting and compliance.

*Richard CPAS*

Metairie, Louisiana  
June 25, 2021



# **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

As financial management of the Juvenile Court for the Parish of Jefferson (The "Court"), we offer readers of these financial statements this narrative overview and analysis of the financial activities of the Court for the fiscal year ending December 31, 2020. This discussion and analysis is designed to assist the reader with focusing on the significant financial issues and activities and to identify any significant changes in financial position. We encourage readers to consider the information presented here in conjunction with the financial statements taken as a whole.

### **FINANCIAL HIGHLIGHTS**

- The assets of the Court exceeded its liabilities at the close of the most recent fiscal year by \$4,728,868 (net position). Of this amount, \$1,525,347 is unrestricted net position, which may be used to meet the Court's ongoing obligations to citizens and creditors.
- The Court's net position decreased by \$105,106 during the year ended December 31, 2020.
- As of the close of the current fiscal year, the Court's governmental funds reported combined ending fund balance of \$1,535,575.
- During the year ended December 31, 2020, capital project expenditures of \$328,854 are primarily for courthouse improvements (HVAC) and courtroom audio and video equipment are recorded in the fund financial statements as capital outlay expenditures.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The discussion and analysis provided here are intended to serve as an introduction to the Court's basic financial statements. The Court's financial statements consist of three components: 1) government- wide financial statements, 2) fund financial statements, and 3) the notes to the financial statements.

### **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broad overview of the Court's finances, in a manner similar to a private sector business.

The statement of net position presents financial information on all of the Court's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Court is improving or deteriorating.

The statement of activities presents information showing how the Court's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows in future fiscal periods (e.g., earned but unused vacation leave).

In the Statement of Net Position and the Statement of Activities and Changes in Net Position, the Court separates activities as follows: governmental activities-most of the Court's basic services are reported in this category, including the Judicial Expense, Drug Court Program, and Families in Need of Services (FINS) Program. Parish appropriations, court costs, interest income, and state and federal grants finance these activities.

# **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

### **FUND FINANCIAL STATEMENTS**

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Court can be divided into two categories: governmental funds and fiduciary funds.

#### ***Governmental Funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund activities focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures, and changes in fund balance provide a reconciliation between governmental funds and governmental activities.

The Court maintains three individual governmental funds. Each of the governmental funds are considered to be major funds.

The Court adopts an annual appropriated budget for its general fund (the Judicial Expense Fund) and the special revenue funds. Budgetary comparison schedules have been provided to demonstrate compliance with these budgets.

#### ***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the Court's own programs. The Court maintains two fiduciary funds. The funds report resources held by the Court in a custodial capacity for individuals and other governments.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Court's budgetary comparison schedules for the Judicial Expense Fund and each major Special Revenue Fund.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

**GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS**

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position.

*Net Position*

The most significant component of the Court's net position is the unrestricted balance of \$1,569,459 and this may be used to meet the government's ongoing obligations to its citizens and creditors. The remaining balance is \$10,228 restricted balance and net investment in capital assets which totaled \$3,193,293 as of December 31, 2020.

Juvenile Court for the Parish of Jefferson

Statements of Net Position

December 31, 2020

	<u>2020</u>	<u>2019</u>	<u>Variance</u>	<u>%</u>
Current and other assets	\$ 1,664,360	\$ 1,942,631	\$ (278,271)	-14%
Capital assets, net	<u>3,193,293</u>	<u>3,062,587</u>	<u>130,706</u>	<u>4%</u>
Total assets	<u>4,857,653</u>	<u>5,005,218</u>	<u>(147,565)</u>	<u>-3%</u>
Current liabilities	<u>128,785</u>	<u>171,244</u>	<u>(42,459)</u>	<u>-25%</u>
Total liabilities	<u>128,785</u>	<u>171,244</u>	<u>(42,459)</u>	<u>-25%</u>
Net position				
Net investment in capital assets	3,193,293	3,062,587	130,706	4%
Restricted	10,228	11,808	(1,580)	-13%
Unrestricted	<u>1,525,347</u>	<u>1,759,579</u>	<u>(234,232)</u>	<u>-13%</u>
Total net position	<u>\$ 4,728,868</u>	<u>\$ 4,833,974</u>	<u>\$ (105,106)</u>	<u>-2%</u>

All investments were held with the Louisiana Asset Management Pool (LAMP). Investments totaled \$1,255,841 as of December 31, 2020, which represents a \$8,090 increase from the previous year. Grant's receivable totaled \$216,458 which is related to grant reimbursements outstanding as of December 31, 2020. The decrease in grants receivable of \$8,983 is due primarily to timing of the grant. The cash balance as of December 31, 2020, was \$137,826 which represents a decrease of \$270,142 or 66%. This decrease is primarily related to the use of cash for reimbursement requests to capital project expenditures.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

The analysis below will focus on key elements of the Court's financial activities for the years ended December 31, 2020, and 2019.

*Governmental Activities*

During the current fiscal year, net position for governmental activities decreased by \$60,994 or 1%. Unrestricted net position decreased by \$190,120 or 11% for the year ended December 31, 2020.

Juvenile Court for the Parish of Jefferson  
Statements of Activities and Changes in Net Position  
For the Year Ended December 31, 2020

	<u>2020</u>	<u>2019</u>	<u>Variance</u>	<u>%</u>
Program Revenues				
Charges for services	\$ 1,124,595	\$ 1,309,436	\$ (184,841)	-14%
Operating grants and contribution	796,820	885,160	(88,340)	-10%
General revenues	<u>4,277,181</u>	<u>4,308,831</u>	<u>(31,650)</u>	<u>-1%</u>
Total revenues	<u>6,198,596</u>	<u>6,503,427</u>	<u>(304,831)</u>	<u>-5%</u>
Expenses				
Judicial expense	\$ 5,373,321	\$ 5,296,859	\$ 76,462	1%
Drug Court program	147,377	219,673	(72,296)	-33%
FINS Assistance program	<u>783,004</u>	<u>755,508</u>	<u>27,496</u>	<u>4%</u>
Total expenses	<u>6,303,702</u>	<u>6,272,040</u>	<u>31,662</u>	<u>1%</u>
Change in net position	(105,106)	231,387	(336,493)	145%
Net position, beginning of year	<u>4,833,974</u>	<u>4,602,587</u>	<u>231,387</u>	<u>5%</u>
Net position, end of year	<u>\$ 4,728,868</u>	<u>\$ 4,833,974</u>	<u>\$ (105,106)</u>	<u>-2%</u>

Total revenues decreased by \$304,831 from \$6,503,427 in 2019 to \$6,198,596 in 2020. The decrease in revenues was due primarily to a decrease in charges for services related to COVID-19 shutdown.

# **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

### **FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

**Judicial Expense Fund** - Total revenues decreased by \$220,809 or 4% from 2019 to 2020. The decrease is due to a decrease in in-kind contributions from Jefferson Parish and a decrease in charges for services. Total expenses decreased by \$425,671 or 7% from 2019 to 2020 as a result of decreased capital outlay expenses of \$457,175 and increase in administrative costs of \$26,365.

**Drug Court Fund** - Total revenues decreased \$120,917 or 62% from 2019 to 2020. The decrease is due to a one-time non-recurring revenue received in 2019. Total expenses decreased \$72,296 or 33% from 2019 to 2020.

**FINS Fund** - Total revenues increased by \$25,275 or 4% from 2019 to 2020. Total expenses increased \$27,496 or 4% from 2019 to 2020.

### **Budgetary Highlights**

The original budget adopted by the Judicial Expense Fund and the Special Revenue Funds was amended during the fiscal year for changes in various operating and administrative expenditures necessary for the operation of the Court. The Judicial Expense Fund budget accounts for expenditures made on the Court's behalf by the Jefferson Parish Council, federal grant revenues, and interest on investments, and consulting fees relating to Title IV-E that are not specifically allocated to the special revenue funds. The budgeted revenues and other financing sources were less than final actual revenues and other financing sources by \$241,754 primarily due to the amount budgeted for the on-behalf payment from the Parish of Jefferson was more than the actual paid. Administrative expenses were \$456,658 less than budgeted. Capital outlay expenses were \$151,146 less than budgeted expenses.

### **Capital Assets**

The Court's investment in capital assets, net of accumulated depreciation, amounts to \$3,193,293 as of December 31, 2020. Capital assets include building improvements, equipment, and furniture. Major capital asset events during the current fiscal year included HVAC improvements, and new phones and wiring throughout the courthouse. The Court is not responsible for any infrastructure.

# **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

### **Economic Outlook, FY 2020 Budgets, and Funding Issues**

During 2021, management did not request any additional positions from the General fund to be included in the allocation of costs from Jefferson Parish, which pays for the vast majority of the Court's personnel costs. Intergovernmental revenues are expected to remain constant in 2021.

Title IV-E funding is allocated to special revenue funds. The amount anticipated in reimbursements has steadily increased over the last 2 years, due to additional training and better documentation in determining eligibility status. Title IV-E revenue should continue on this pattern throughout 2021.

Temporary Assistance to Needy Families (TANF) funding represents the major source of funds for Drug Court and is expected to remain constant in 2021. Families in Need of Services (FINS) funding is expected to remain unchanged in 2021.

Capital outlays decreased in 2020 due to several maintenance projects, to include updates to HVAC systems and new phones and wiring updates. Capital outlays for 2021 will increase, as there are additional capital improvement projects that are planned to begin in 2021.

### **Request for information**

This financial report is designed to provide a general overview of the Court's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Dawn Palermo, Judicial Administrator, Juvenile Court for the Parish of Jefferson, Post Office Box 1900, Harvey, Louisiana 70059.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2020**

	Governmental Activities
<b><u>ASSETS:</u></b>	
Cash and cash equivalents	\$ 137,826
Investments	1,255,841
Grant receivable	216,458
Prepays	54,235
Capital assets, net of accumulated depreciation	3,193,293
Total assets	<u>4,857,653</u>
<b><u>LIABILITIES:</u></b>	
Accounts payable	119,638
Unearned revenue- grant	9,147
Total liabilities	<u>128,785</u>
<b><u>NET POSITION:</u></b>	
Net investment in capital assets	3,193,293
Restricted	10,228
Unrestricted	<u>1,525,347</u>
Total net position	<u>\$ 4,728,868</u>

See accompanying notes to the financial statements



**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

<b><u>Functions/Programs</u></b>	Program Revenues			Net (Expense)	Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Governmental activities:					Total
Judicial Expense	\$ 5,373,321	\$ 1,124,565	\$ 486,994	\$ (3,761,762)	\$ (3,761,762)
Drug Court Program	147,377	30	72,734	(74,613)	(74,613)
FINS Assistance Program	783,004	-	237,092	(545,912)	(545,912)
Total governmental activities	<u>6,303,702</u>	<u>1,124,595</u>	<u>796,820</u>	<u>(4,382,287)</u>	<u>(4,382,287)</u>
General revenues:					
In-kind contributions (on-behalf)				4,207,624	4,207,624
Interest income				8,090	8,090
Miscellaneous				61,467	61,467
Total general revenues				<u>4,277,181</u>	<u>4,277,181</u>
Change in net position				(105,106)	(105,106)
Net position-beginning				<u>4,833,974</u>	<u>4,833,974</u>
Net position-ending				<u>\$ 4,728,868</u>	<u>\$ 4,728,868</u>

See accompanying notes to the financial statements

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**BALANCE SHEET-GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2020**

	Judicial Expense Fund	Drug Court Expense Fund	FINS Assistance Center Fund	Total Governmental Funds
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 102,231	\$ 11,308	\$ 24,287	\$ 137,826
Investments	1,255,841	-	-	1,255,841
Grant receivable	215,593	865	-	216,458
Prepays	54,235	-	-	54,235
Total assets	<u>\$ 1,627,900</u>	<u>\$ 12,173</u>	<u>\$ 24,287</u>	<u>\$ 1,664,360</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 102,553	\$ 565	\$ 16,520	\$ 119,638
Unearned revenue- grant	-	9,147	-	9,147
Total liabilities	<u>102,553</u>	<u>9,712</u>	<u>16,520</u>	<u>128,785</u>
<b><u>DEFERRED INFLOW OF RESOURCES</u></b>				
Unavailable revenue- grant	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES</u></b>				
Nonspendable	54,235	-	-	54,235
Restricted	-	2,461	7,767	10,228
Committed	1,255,841	-	-	1,255,841
Unassigned	215,271	-	-	215,271
Total fund balances	<u>1,525,347</u>	<u>2,461</u>	<u>7,767</u>	<u>1,535,575</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,627,900</u>	<u>\$ 12,173</u>	<u>\$ 24,287</u>	<u>\$ 1,664,360</u>

See accompanying notes to the financial statements

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**RECONCILIATION OF THE BALANCE SHEET OF**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2020**

Total governmental fund balances	\$ 1,535,575
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets are not reported in the fund financial statements because they are not current financial resources, but they are reported in the statement of net position	<u>3,193,293</u>
Net position of governmental activities	<u><u>\$ 4,728,868</u></u>

See accompanying notes to the financial statements

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	2020			
	Judicial Expense Fund	Drug Court Expense Fund	FINS Assistance Center Fund	Total Governmental Funds
<b><u>REVENUES</u></b>				
Costs, fees and fines	\$ 1,124,565	\$ 30	\$ -	\$ 1,124,595
Grant revenues	393,757	72,734	112,092	578,583
Intergovernmental	3,861,412	-	564,449	4,425,861
Interest income	8,090	-	-	8,090
Miscellaneous income	61,467	-	-	61,467
Total revenues	<u>5,449,291</u>	<u>72,764</u>	<u>676,541</u>	<u>6,198,596</u>
<b><u>EXPENDITURES</u></b>				
Current				
Administrative	5,020,977	-	6	5,020,983
Program	154,196	147,377	782,998	1,084,571
Capital outlay	328,854	-	-	328,854
Total expenditures	<u>5,504,027</u>	<u>147,377</u>	<u>783,004</u>	<u>6,434,408</u>
Excess of expenditures over revenues	(54,736)	(74,613)	(106,463)	(235,812)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating transfers in	-	74,643	104,853	179,496
Operating transfers out	(179,496)	-	-	(179,496)
Total other financing sources (uses)	<u>(179,496)</u>	<u>74,643</u>	<u>104,853</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(234,232)	30	(1,610)	(235,812)
Fund balance-beginning	<u>1,759,579</u>	<u>2,431</u>	<u>9,377</u>	<u>1,771,387</u>
Fund balance-ending	<u>\$ 1,525,347</u>	<u>\$ 2,461</u>	<u>\$ 7,767</u>	<u>\$ 1,535,575</u>

See accompanying notes to the financial statements

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**RECONCILIATION OF THE BALANCE SHEET OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

Amounts reported for governmental activities in the statement of activities are different as follows:

Excess (deficiency) of revenues and other sources over (under) expenditures and other uses per fund financial statements	\$ (235,812)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their useful lives and reported as depreciation expense in the current period.

Capital outlay	\$ 328,854	
Depreciation expense	<u>(198,148)</u>	<u>130,706</u>

Revenues or inflows in the statement of activities that did not provide current financial	
Change in net position of governmental activities	<u>\$ (105,106)</u>

See accompanying notes to the financial statements

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**DECEMBER 31, 2020**

	Support Enforcement Fund	Fees and Assessments Fund	Total
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 7,723	\$ 62,723	\$ 70,446
Accounts receivable	-	161	161
	<u>\$ 7,723</u>	<u>\$ 62,884</u>	<u>\$ 70,607</u>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 7,723	4,005	\$ 11,728
Escrow liability	-	29	29
Bond liability	-	58,850	58,850
	<u>\$ 7,723</u>	<u>\$ 62,884</u>	<u>\$ 70,607</u>

See accompanying notes to the financial statements

# **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

### **1. Summary of Significant Accounting Policies**

#### **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.

In evaluating how to define the reporting entity, for financial statement purposes management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component units board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

#### **Basic Financial Statements – Government-Wide Financial Statements (GWFS)**

The government-wide financial statements include the statement of net position and the statement of activities and changes in net position. These statements report financial information for the Court as a whole, excluding fiduciary activities such as agency funds. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by the Parish of Jefferson's general revenues, from business-type activities, generally financed in whole, or in part, with fees charged to external customers. The Court has no business-type activities.

The statement of activities and changes in net position reports expenses of a given function, offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and any portions of a fund, or summarizes more than one fund, to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services, which report fees, fines, and forfeitures, and other charges to the users of the Court's services; (2) operating grants and contributions restricted to certain programs, which finance annual operating activities, including restricted investment income; and (3) capital grants and contributions, which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to the program uses. Taxes and other revenue sources, not properly included with program revenues, are reported as general revenues.

Fund financial statements are provided for governmental and fiduciary funds.

The Court reports the following fund types:



# **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

### **1. Summary of Significant Accounting Policies (continued)**

#### **Basic Financial Statements Fund Financial Statements (FFS)**

##### **Governmental Funds**

Governmental funds account for most of the Court's operating activities. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than net income. The following is a description of the major governmental funds of the Court:

The *Judicial Expense Fund* is the general operating fund of the entity, which accounts for all financial resources, except those required to be accounted for in other funds. Expenditures for salaries, wages, and benefits made by Jefferson Parish and the Louisiana Supreme Court on behalf of the Court are recorded in accordance with GASB Codification N50, *Non-exchange Transactions*. Federal funding related to Title IV-E not allocated specifically to other funds, is also 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 Drug Court Expense Fund and Families in Need of Services (FINS) Assistance Program Fund are presented as major 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. The reporting focus is on net position. The funds accounted for in this category by the Court are the agency 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 Enforcement Fund, Fees and Assessment Fund, and State Escrow Fund are the agency funds.

#### **Basis of Accounting**

##### **Accrual**

The governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Revenues of the Court consist principally of fines and fees for services relating to court filings, grant revenues, interest income, and intergovernmental support from Jefferson Parish Council and the Louisiana Supreme Court. Fines and fees for services are recorded when received in cash because they are generally not measurable until actually received. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Interest income is recorded when earned.

# **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

### **1. Summary of Significant Accounting Policies (continued)**

#### **Basis of Accounting (continued)**

##### **Modified Accrual**

The modified accrual basis of accounting is used by all governmental fund types. 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. The Court considers revenues to be available if they are collected within sixty days of the end of the fiscal year. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

##### **Other Financing Sources (Uses)**

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. When both restricted and unrestricted resources are available for use, it is the Court’s policy to use restricted resources first, and then unrestricted resources as needed.

##### **Budgets**

The Court is required by state law to adopt an annual budget for its Judicial Expense Fund and its Special Revenue Funds. The budget is presented on the modified accrual basis of accounting that is consistent with generally accepted accounting principles. Budget amendments were made during the year due to significant changes to revenues received and expenditures incurred. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. The Court prepares a budget for the next succeeding fiscal year beginning January first. The operating budget includes proposed expenditures and the means of financing them.
2. The budget is presented at the November judges’ meeting to obtain the Judges’ approval.
3. A budget adoption instrument accompanies the budget authorizing the implementation of the adopted budget.

The Judicial Expense Fund accounts for expenditures made on the Court’s behalf by the Jefferson Parish Council and the Louisiana Supreme Court. These expenditures are budgeted by the Jefferson Parish Council and the Louisiana Supreme Court and expenditures are made at their discretion. During 2020, on behalf payments of \$4,207,624 are recorded in the financial statements of the Court.

Unexpended appropriations lapse at year-end. The Court does not utilize encumbrance accounting. Additional information on the original and final budgets can be found in the Budgetary Comparison Schedules included in the report.

# JUVENILE COURT FOR THE PARISH OF JEFFERSON

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

### **1. Summary of Significant Accounting Policies (continued)**

#### 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.

Investments are stated at fair value. These are classified as investments if the 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, which approximates fair value. The Louisiana Asset Management Pool (LAMP) investment, which is an external investment pool administered by a non-profit corporation organized under State of Louisiana law, is reported at net asset value.

#### Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Additions, improvements, and capital outlays that significantly extend the useful life of an asset are capitalized. The Court has a capitalization threshold of \$1,000. Other costs incurred for repairs and maintenance are expensed as incurred.

Capital assets are recorded in the Statement of Net Position and depreciation is recorded in the Statement of Activities and Changes in Net Position. Since surplus assets are sold for an immaterial amount or scrapped when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	40 years
Building improvements	20-30 years
Land improvements- parking lots	20 years
Furniture and equipment	5-10 years
Computer equipment	5 years

#### Accrued Annual and Sick Leave

Individuals that perform services for the Court are employees of Jefferson Parish. 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, 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 forty days.

# **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

### **1. Summary of Significant Accounting Policies (continued)**

#### **Accrued Annual and Sick Leave (continued)**

Employees of the Parish working at the Court accrue sick leave at a rate of 13 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 except as described below, accruals relating to vacation leave are included in the financial statements of the Council. At December 31, 2020, included in accounts payable is \$15,179 for employee annual and sick leave for FINS that is the responsibility of the Court.

#### **Unearned Revenue**

Unearned revenue consists of grant revenues not yet expended.

#### **Deferred Inflow of Resources**

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of resources that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. At December 31, 2020, the Court recognized no deferred inflows of resources.

#### **Fund Balance**

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

1. Non-Spendable Fund Balance – amounts that cannot be spent either because they are in a non-spendable form (such as prepaid expenses) or because they are legally or contractually required to be maintained intact.
2. Restricted Fund Balance – amounts constrained to specific purposes by their providers (such as grantor, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
3. Committed Fund Balance – amounts constrained to specific purposes by a government itself, using its highest level of decision making authority by a vote of the Judges of the Court; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.
4. Assigned Fund Balance – amount a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governmental body delegates the authority such as the Court and its management. The Court had no assigned fund balance as of December 31, 2020.
5. Unassigned Fund Balance – all amounts not included in other spendable classifications.

# JUVENILE COURT FOR THE PARISH OF JEFFERSON

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

### **1. Summary of Significant Accounting Policies (continued)**

The Court considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Court considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Court has provided otherwise in its commitment or assignment actions.

#### Net Position

Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of borrowings for capital asset acquisition, construction, or improvement of those assets, increased by deferred outflows of resources attributable to capital asset acquisition, construction or improvement, and deferred inflows of resources attributable to either capital asset acquisition, construction, or improvement or to capital asset related debt. Capital-related debt or deferred inflows equal to unspent capital asset related debt proceeds or deferred inflows of resources is included in calculating either restricted or unrestricted net position, depending upon whether the unspent amounts are restricted.

Restricted net position is when there are limitations imposed on the use by external parties such as creditors, grantors, laws or regulations of other governments. Restricted net position consists of restricted assets less liabilities related to restricted assets less deferred inflows related to restricted assets. Liabilities and deferred inflows related to restricted assets include liabilities and deferred inflows to be liquidated with restricted assets and arising from the same resource flow that results in restricted assets. When both restricted and unrestricted resources are available for use, it is the Court's policy to use restricted resources first, then unrestricted resources as they are needed.

Unrestricted net position is the balance of all other elements in a statement of net position remaining after net investment in capital assets and restricted net position.

#### 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, which 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 non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

#### Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of 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.

# **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

### **1. Summary of Significant Accounting Policies (continued)**

#### **Recently Issued Accounting Standards**

In May 2020, the GASB issued Statement No. 95. The objective of GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance, is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provision in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2019 and later. The requirements of this Statement are effective immediately. The Court adopted this Statement for the year ended December 31, 2020.

### **2. Cash and Cash Equivalents**

At December 31, 2020, the Court has cash and cash equivalents as follows:

	Governmental funds	Fiduciary funds	Total
Demand deposits	\$ 137,226	\$ 70,446	\$ 207,672
Cash on hand	600	-	600
	<u>\$ 137,826</u>	<u>\$ 70,446</u>	<u>\$ 208,272</u>

Under state law, these deposits (or the resulting bank balances) 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.

Custodial credit risk is the risk that in the event of a bank failure, the Court's deposits may not be returned to it under state law. At December 31, 2020, the Court's deposits had a carrying amount of \$208,273 and a bank balance of \$277,531, of which \$250,000 was covered by federal depository insurance and \$28,083 was covered by collateral held in the name of the pledging fiscal agent bank in a holding or custodial bank.

### **3. Investments**

The \$1,255,841 of investments consist solely of funds held with LAMP. LAMP is considered to be an external investment pool administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP 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 in accordance with LA-R.S. 33.2955.

# JUVENILE COURT FOR THE PARISH OF JEFFERSON

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

### **3. Investments (continued)**

LAMP is a 2a7- like investment pool. The following facts are relevant for 2a7- like investment pools:

- Credit Risk: LAMP is rated AAA by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days.
- Foreign currency risk: Not applicable to 2a7- like pools.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the State Treasurer and the Board of Directors. LAMP is not registered with the SEC as an investment company. An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of LAMP. LAMP issues financial reports which can be obtained by writing: LAMP, Inc., 650 Poydras Street, Suite 2220, New Orleans, LA 70130.

### **4. Capital Assets**

The following is a summary of changes in capital assets of governmental activities during the year:

	Balance at January 1, 2020	Additions	Retirements / Reclassifications	Balance at December 31, 2020
Office	\$ 571,152	\$ 181,769	\$ -	\$ 752,921
Building	3,767,413	126,285	-	3,893,698
Construction in progress	26,098	20,800	-	46,898
Total	4,364,663	328,854	-	4,693,517
Accumulated depreciation	(1,302,076)	(198,148)	-	(1,500,224)
Capital assets, net	<u>\$ 3,062,587</u>	<u>\$ 130,706</u>	<u>\$ -</u>	<u>\$ 3,193,293</u>



# **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

### **4. Capital Assets (continued)**

Depreciation expense for the year ending December 31, 2020 totaled \$198,148 and is charged to Judicial Expense function in the statement of activities. The construction in progress completed during 2019 related to a project to upgrade the HVAC and mechanical systems in the Courthouse. The construction in progress of \$20,800 at December 31, 2020 is for additional HVAC repairs in the building. The project is expected to be completed in 2021.

### **5. Expenses of the Court Paid by Others**

Salaries, wages, and related benefits of individuals working for the Court, along with insurance and miscellaneous expenditures, are paid by Jefferson Parish. The Judges of the Court receive compensation from the State of Louisiana Judicial Branch, at a rate determined by state statute. Payroll and related expenditures of \$4,207,624 were paid by Jefferson Parish and the State of Louisiana on behalf of the Court for the year ended December 31, 2020 and are included in the accompanying financial statements of the Judicial Expense Fund.

All eligible employees of Jefferson Parish working for 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; unless they are for grant employees then the Court must cover. Therefore, some such costs are not included in the accompanying financial statements but are included in the financial statements of the Jefferson Parish Council.

### **6. Child Support Court Costs**

The Court collects court costs under the provisions of the Louisiana Children's Code, specifically LSA-Ch. C. art 405D. Under the provisions of this statute, effective July 31, 1995, 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 payment. Effective April 1, 2000, this statute was amended and requires all child support payments to be sent to one central address in the State. Court costs are remitted to the Court from the State once a month for payments made on their behalf. For the year ending December 31, 2020, the Court received \$1,107,393 from the State in Child Support court costs located on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds in the Judicial Expense Fund.

### **7. Economic Dependency**

The Court receives the majority of its revenue from funds provided through the Parish of Jefferson, the State of Louisiana, and the federal government. The grant amounts and funding are appropriated each year by the respective governmental agency. If significant budget cuts are made at the federal, state, or local level, the amount of funds the Court receives could be reduced significantly and have an adverse impact on its operations.

For the year ended December 31, 2020, \$393,757 of the Court's grant revenues were from the U.S. Department of Health and Human Services (Title IV-E funds).

# **JUVENILE COURT FOR THE PARISH OF JEFFERSON**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

### **8. Contingency**

The Court participates in a number of federal and state programs which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Court has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable as of December 31, 2020 might be impaired. In the Court's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds.

### **9. Fund Balance**

Non-Spendable Fund Balance- The non-spendable fund balance consists of prepaid expenditures from the Judicial Expense Fund, totaling \$54,235 that is not in spendable form.

Restricted Fund Balance- The restricted fund balance in the FINS Assistance Center fund consists of grant funds restricted for the FINS Assistance Center. The restricted fund in the Drug Court fund consists of grant funds restricted for the drug court program.

Committed Fund Balance- The committed fund balance in the Judicial Expense Fund consists of funds committed by the Court for courthouse improvements, technology upgrades, and leave payout.

### **10. Outbreak of COVID-19**

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets in the local area and around the world. While it is unknown how long these conditions will last and what the complete financial effect will be to Juvenile Court for the Parish of Jefferson, the Court may experience a decline of total revenue.

### **11. Subsequent Events**

The Court has evaluated subsequent events through the date that the financial statements were available to be issued June 25, 2021 and determined that other than the matters regarding the continuing impact of the outbreak of COVID-19 described in Note 10, there are no items that require additional disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - JUDICIAL EXPENSE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget			Variance Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Cost, fees & fines	\$ 1,303,450	\$ 1,310,755	\$ 1,124,565	\$ (186,190)
Grant revenues	360,000	385,000	393,757	8,757
Intergovernmental	3,337,902	3,337,902	3,281,491	(56,411)
Interest income	31,000	16,000	8,090	(7,910)
Miscellaneous income	-	-	61,467	61,467
Total	<u>5,032,352</u>	<u>5,049,657</u>	<u>4,807,903</u>	<u>(180,287)</u>
Expenditures				
Current:				
Administrative	4,558,352	4,705,252	4,441,056	264,196
Program	151,400	151,400	154,196	(2,796)
Capital outlay	480,000	480,000	328,854	151,146
Total expenditures	<u>5,189,752</u>	<u>5,336,652</u>	<u>4,924,106</u>	<u>412,546</u>
Excess (deficiency) of revenues over (under) expenditures	(157,400)	(286,995)	(116,203)	232,259
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(215,000)</u>	<u>(145,000)</u>	<u>(179,496)</u>	<u>(34,496)</u>
Total other financing sources (uses)	<u>(215,000)</u>	<u>(145,000)</u>	<u>(179,496)</u>	<u>(34,496)</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(372,400)	(431,995)	(295,699)	<u>\$ 197,763</u>
Fund balance, beginning of year	<u>1,759,579</u>	<u>1,759,579</u>	<u>1,759,579</u>	
Fund balance, end of year	<u>\$ 1,387,179</u>	<u>\$ 1,327,584</u>	<u>\$ 1,463,880</u>	

Note: The Actual on a Budgetary Basis amounts above reflect the modified accrual basis of accounting, except that on-behalf payments for the Judges salaries (\$579,921) are not reflected above in revenues and expenditures.

See accompanying independent auditors' report.

SCHEDULE 1

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - DRUG COURT EXPENSE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget			Variance Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Cost, fees & fines	\$ 700	\$ 700	\$ 30	\$ (670)
Grant revenues	150,739	89,576	72,734	(16,842)
Total	151,439	90,276	72,764	(17,512)
Expenditures				
Current:				
Program	246,439	195,276	147,377	47,899
Total expenditures	246,439	195,276	147,377	47,899
Excess (deficiency) of revenues over (under) expenditures	(95,000)	(105,000)	(74,613)	30,387
Other financing sources (uses)				
Operating transfers in	95,000	105,000	74,643	(30,357)
Total other financing sources (uses)	95,000	105,000	74,643	(30,357)
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	-	-	30	\$ 30
Fund balance, beginning of year	1,155	1,155	2,431	
Fund balance, end of year	\$ 1,155	\$ 1,155	\$ 2,461	

See accompanying independent auditors' report.

SCHEDULE 2

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL - FINS ASSISTANCE CENTER EXPENSE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget			Variance Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Grant revenues	\$ 112,092	\$ 112,092	\$ 112,092	\$ -
Intergovernmental	550,000	550,000	564,449	14,449
Total	662,092	662,092	676,541	14,449
Expenditures				
Current:				
Program	782,092	782,092	783,004	(912)
Total expenditures	782,092	782,092	783,004	(912)
Excess (deficiency) of revenues over (under) expenditures	(120,000)	(120,000)	(106,463)	13,537
Other financing sources (uses)				
Operating transfers in	120,000	120,000	104,853	(15,147)
Total other financing sources (uses)	120,000	120,000	104,853	(15,147)
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	-	-	(1,610)	\$ (1,610)
Fund balance, beginning of year	9,377	9,377	9,377	
Fund balance, end of year	\$ 9,377	\$ 9,377	\$ 7,767	

See accompanying independent auditors' report.

SCHEDULE 3

**ADDITIONAL SUPPLEMENTARY INFORMATION**

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER**  
**PAYMENTS TO THE AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**Agency Head Name:** Honorable Barron Burmaster, Judge, Section C

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits - health insurance	-
Benefits - retirement	-
Deferred compensation	-
Benefits - liability insurance	3,270
Benefits - life insurance	-
Benefits - long term disability	-
Benefits - FICA & medicare	-
Car allowance	-
Vehicle provided by the agency	-
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements	-
Travel - mileage	1,576
Registration fees	315
Conference travel	-
Unvouchered expenses	-
Meetings and conventions	-
Other	-
	<hr/>
Total	<u><u>\$ 5,161</u></u>

See accompanying independent auditors' report

SCHEDULE 4



# Justice System Funding Schedule - Collecting/Disbursing Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	Jefferson Parish Juvenile Court	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	5040	
Date that reporting period ended (mm/dd/yyyy)	Thursday, December 31, 2020	
	First Six Month Period Ended 06/30/2020	Second Six Month Period Ended 12/31/2020
<b>Cash Basis Presentation</b>		
Beginning Balance of Amounts Collected (i.e. cash on hand)	52,584	54,334
<b>Add: Collections</b>		
Bonds	13,350	19,950
Abstract Costs	60	76
Judicial College Fund	91	113
Traffic Fines/Fees	6,767	7,121
CMIS-Court	196	134
CMIS-Traffic	378	477
Contempt of Court Fine	144	-
Building Fund Service-Court	448	321
Building Fund Service-Traffic	882	1,113
Off Duty Officer-Court	519	361
Off Duty Officer-Traffic	1,008	1,272
Indigent Special Assessment-Court	3,439	3,226
Indigent Special Assessment-Traffic	660	855
Probation Fee	5,341	3,284
PDO Reimbursement Fee Legal	3,498	2,698
Drug Court Fees	30	-
Service/Collection Fees -Online Convenience Fees	242	494
Interest Earnings on Collected Balances	-	-
Other	-	-
<b>Subtotal Collections</b>	<b>37,051</b>	<b>41,494</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b>		
Jefferson Parish Finance Dept-(Bldg Fund Service, Off-Duty Officers & Probation Fees)	8,198	6,350
Jefferson Parish Juvenile Court-(Traffic Fines & Fees, Online Fee, Contempt & Abstract Fees)	7,212	9,502
Jefferson Parish Juvenile Court-(Drug Court Fees)	30	-
Jefferson Parish Public Defender-(PDO Fee, Indigent Special Assessment(court & traffic)	7,597	6,779
State of Louisiana-(Judicial College Fees, CMIS (court & traffic)	665	724
Agency name/collection type	-	-
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example: Criminal Fines - Other (Additional rows may be added as necessary)	-	-
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	-	-
Bond Fee Refunds	11,600	9,750
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	-	-
Payments to 3rd Party Collection/Processing Agencies	-	-
<b>Subtotal Disbursements/Retainage</b>	<b>35,301</b>	<b>33,105</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<b>54,334</b>	<b>62,723</b>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</b>	<b>-</b>	<b>-</b>
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	193,350	195,521
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	5,049	5,892

See accompanying independent auditors' report

# Justice System Funding Schedule - Receiving Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

### Identifying Information

Entity Name

Jefferson Parish Juvenile Court

LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)

5040

Date that reporting period ended (mm/dd/yyyy)

Thursday, December 31, 2020

### Cash Basis Presentation

First Six Month Period Ended 06/30/2020      Second Six Month Period Ended 12/31/2020

**Receipts From:** (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary. )

Jefferson Parish Juvenile Court-Abstract Cost

60

76

Jefferson Parish Juvenile Court-Contempt of Court

144

-

Jefferson Parish Juvenile Court-Online Convenience Fees

242

494

Jefferson Parish Juvenile Court-Traffic Fines & Fees

6,767

8,932

Jefferson Parish Juvenile Court-Bonds

13,350

19,950

**Subtotal Receipts**

20,562

29,452

**Ending Balance of Amounts Assessed but Not Received** (only applies to those agencies that assess on behalf of themselves, such as courts)

193,350

195,521

See accompanying independent auditors' report

**OTHER REPORT**



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Juvenile Court for the Parish of Jefferson (the Court) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements, and have issued our report thereon dated June 25, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Court's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Court's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Richard CPAS*

Metairie, Louisiana  
June 25, 2021

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**SCHEDULE OF FINDINGS AND RESPONSES**

**FOR THE YEAR ENDED DECEMBER 31, 2020**

**1. Summary of Independent Auditors' Results**

**Financial Statements**

(a) The type of report issued on the basic financial statements: **Unmodified**

(b) Internal control over financial reporting:

Material weakness(es) identified: **None reported**

Significant deficiency(ies) identified: **None reported**

(c) Noncompliance which is material to the basic financial statements: **None reported**

**2. Findings relating to the basic financial statements reported in accordance with *Government Auditing Standards***

None