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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, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~JUN 02 1999~~

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FINANCIAL SECTION

CPA

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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, 1998, 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, 1998, 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

◀

Estates

Member:

Louisiana Bar Association

American Institute of
Certified Public
Accountants

Louisiana Society of
Certified Public
Accountants

In accordance with *Government Auditing Standards*, I have also issued a report dated April 30, 1999, on my consideration of Juvenile Court for the Parish of Jefferson's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Brian E. Adorno, CPA
A Professional Corporation

New Orleans, Louisiana
April 30, 1999

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1998

	Governmental Fund Types		Fiduciary Fund Types	Account Group	Total (Memorandum only)
	General	Special Revenue	Agency Funds	General Fixed Assets	
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$ -	\$50,579	\$16,639	\$ -	\$67,218
Investments	784,196	-	-	-	784,196
Accounts receivable	-	7,953	-	-	7,953
Due from other funds	-	232,618	-	-	232,618
Due from other governments	-	650	-	-	650
Office furniture, equipment, and building improvements	-	-	-	919,626	919,626
TOTAL ASSETS AND OTHER DEBITS	\$784,196	\$291,800	\$16,639	\$919,626	\$2,012,261
LIABILITIES, FUND BALANCE, AND OTHER CREDITS					
<i>Liabilities</i>					
Due to other funds	\$232,618	\$ -	\$ -	-	\$232,618
Due to other governments	-	4,054	-	-	4,054
Accounts payable	-	717	-	-	717
Payroll taxes payable	-	336	-	-	336
Held for future disposition	-	-	16,639	-	16,639
<i>Total Liabilities</i>	<u>232,618</u>	<u>5,107</u>	<u>16,639</u>	<u>-</u>	<u>254,364</u>
<i>Fund Equity and Other Credits</i>					
Investment in general fixed assets	-	-	-	919,626	919,626
Fund balance reserved for intergovernmental transfers	133,334	-	-	-	133,334
Fund balance reserved for capital improvements	310,000	-	-	-	310,000
Fund balance reserved for various services	80,000	-	-	-	80,000
Fund balance designated, unreserved	28,244	232,618	-	-	260,862
Fund balance undesignated, unreserved	-	54,075	-	-	54,075
<i>Total Fund Equity and Other Credits</i>	<u>551,578</u>	<u>286,693</u>	<u>-</u>	<u>919,626</u>	<u>1,757,897</u>
TOTAL LIABILITIES, FUND EQUITY, AND OTHER CREDITS	\$784,196	\$291,800	\$16,639	\$919,626	\$2,012,261

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, 1998

	Governmental Fund Types		Total (Memorandum only)
	General	Special Revenue	
REVENUES			
Costs, fees, and fines	\$ -	\$ 739,526	\$ 739,526
Intergovernmental	1,683,726	-	1,683,726
Interest Income	39,086	-	39,086
TOTAL REVENUES	<u>1,722,812</u>	<u>739,526</u>	<u>2,462,338</u>
EXPENDITURES			
Current			
Administrative	1,683,726	384,677	2,068,403
Judicial	-	86,416	86,416
Capital outlay	-	150,192	150,192
Intergovernmental	-	100,000	100,000
TOTAL EXPENDITURES	<u>1,683,726</u>	<u>721,285</u>	<u>2,405,011</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	39,086	18,241	57,327
FUND BALANCE - BEGINNING OF YEAR	<u>512,492</u>	<u>268,452</u>	<u>780,944</u>
FUND BALANCE - END OF YEAR	<u>\$ 551,578</u>	<u>\$ 286,693</u>	<u>\$ 838,271</u>

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 (GAAP BASIS) AND ACTUAL BY FUNDS

For the Year Ended December 31, 1998

	General Fund			Special Revenue Funds		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
REVENUES						
Costs, fees, and fines	\$ -	\$ -	\$ -	\$ 739,526	\$ 752,000	\$ (12,474)
Intergovernmental	1,683,726	1,646,540	37,186	-	-	-
Interest Income	39,086	40,000	(914)	-	-	-
TOTAL REVENUES	<u>1,722,812</u>	<u>1,686,540</u>	<u>36,272</u>	<u>739,526</u>	<u>752,000</u>	<u>(12,474)</u>
EXPENDITURES						
Current						
Administrative	1,683,726	1,646,540	(37,186)	384,677	455,000	70,323
Judicial	-	-	-	86,416	54,000	(32,416)
Capital outlay	-	-	-	150,192	150,000	(192)
Intergovernmental	-	-	-	100,000	100,000	-
TOTAL EXPENDITURES	<u>1,683,726</u>	<u>1,646,540</u>	<u>(37,186)</u>	<u>721,285</u>	<u>759,000</u>	<u>37,715</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	39,086	40,000	(914)	18,241	(7,000)	25,241
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	39,086	40,000	(914)	18,241	(7,000)	25,241
FUND BALANCE - BEGINNING OF YEAR	<u>512,492</u>	<u>512,492</u>	<u>-</u>	<u>268,452</u>	<u>268,452</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 551,578</u>	<u>\$ 552,492</u>	<u>\$ (914)</u>	<u>\$ 286,693</u>	<u>\$ 261,452</u>	<u>\$ 25,241</u>

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, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis 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 segregating 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 project's 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 Enforcement 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. Several amendments were 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 was one amendment 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/Payables

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.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

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 twenty days. Employees of 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 accruals relating to vacation leave are included in the financial statements of the Council.

Fund Equity

Reserves represent those portions of fund equity not appropriable 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 nonroutine permanent transfers of equity are reported as residual equity transfers.* All other interfund transfers are reported as operating transfers.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and 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, 1998, the carrying amount of the Court's deposits was \$50,579, and the bank balance was \$111,386. 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)	\$100,000
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Court's name (Category 2)	\$ 11,386
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	<u>\$111,386</u>

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, 1998, the Court holds investments totaling \$784,186 as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Louisiana Asset Management Pool (LAMP)	\$784,186	\$784,186
Total	\$784,186	\$784,186

In accordance with GASB Codification Section 150.165, the investment in LAMP at December 31, 1998, 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 1993. 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 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. According, 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 those 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 297 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>1998</u>	<u>Additions</u>	<u>Retirements</u>	Balance at December 31, <u>1998</u>
Office furniture and equipment	\$589,692	\$150,192	\$ 33,698	\$706,186
Building improvements	<u>213,440</u>	<u>-0-</u>	<u>-</u>	<u>213,440</u>
Total	<u>\$803,132</u>	<u>\$150,192</u>	<u>\$ 33,698</u>	<u>\$919,626</u>

NOTE E – INTERFUND RECEIVABLES/PAYABLES

The Court has interfund receivables and payables at December 31, 1998.

	<u>Due from other funds</u>	<u>Due to other funds</u>
General fund	\$ -0-	\$232,618
Special Revenue – Judicial Expense Fund	<u>232,618</u>	<u>-0-</u>
Total	<u>\$232,618</u>	<u>\$232,618</u>

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-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. For the year ending December 31, 1998, the Court collected \$604,434 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. The last payment is due under this commitment in May 1999 and the Court has reserved \$33,334 of its General Fund fund balance for the subsequent year payment requirement.

NOTE J - OTHER COMMITMENTS

During 1999, the Court has awarded a contract of approximately \$319,600 for the replacement of its air conditioning system during the year. Reservations have been made to the fund balance for this commitment.

NOTE K - 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.

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, 1999.

NOTE L - RESERVED AND DESIGNATED FUND BALANCES

In an effort to maintain the facilities of the Court, the members of the Court have reserved \$310,000 of the General Fund fund balance for various capital improvements, an additional \$133,334 for intergovernmental transfers, and \$80,000 for various obligations for professional services. The remaining General Fund fund balance of \$28,244 has been designated for the expansion and renovation of the Court building. The members of the Court have also designated \$232,618 of the Special Revenue Fund fund balance for additional capital improvements for the renovation and expansion of the Court building.

NOTE M - YEAR 2000 COMPLIANCE

The "Year 2000" Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Court's operations as early as fiscal year 1999.

Because of the Year 2000 Issue, Juvenile Court's computer systems, other electronic equipment, and software have been upgraded over the past several years. These upgrades are believed by management to be Year 2000 compliant.

Because of the unprecedented nature of the Year 2000 Issue, its effects will not be fully determinable until the year 2000 and thereafter. Management can not assure that Juvenile Court is Year 2000 ready or that parties with whom the Court does business will be Year 2000 ready.

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, 1998

Salaries and employee benefits	\$1,592,614
Contract labor	61,342
Insurance	18,490
Professional services	8,740
Telephone	<u>2,540</u>
Total administrative expenditures	<u><u>\$1,683,726</u></u>

SPECIAL REVENUE FUNDS

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

Judicial Expense Fund

The Judicial Expense Fund was created by Act 345 (1962), R.S. 14:74 (1950), and Revised Statutes 13:994 and 13:995. Various fees and court costs are collected in family neglect cases and are spent on 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 & JUDICIAL EXPENDITURES

For the Year Ended December 31, 1998

Administrative Expenditures

Accounting Fees	\$ 12,160
Bank Service Charges	-
Bond Deposit	1,050
Building Service Charge	16,122
Computer Software Maintenance	84,105
Contract Labor	5,802
Miscellaneous	23
Office Supplies	53,717
Parking & Tolls	3,137
Postage	30,411
Program Study	6,934
Rent	22,899
Repairs & Maintenance	73,645
Security	13,622
Telephone	40,455
Travel & Training	18,672
Utilities	1,923

Total Administrative Expenditures 384,677

Judicial Expenditures

Administrator - Drug Court	\$ 7,224
Dues & Subscriptions	5,262
Law Books & Journals	17,425
Legal Fees	21,090
Meeting Expenditures	5,329
Payroll Taxes	1,070
Professional Fees	7,259
Travel & Training	9,757
Salaries & Wages	12,000

Total Judicial Expenditures 86,416

TOTAL ADMINISTRATIVE AND
JUDICIAL EXPENDITURES \$ 471,093

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 remitted 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.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

AGENCY FUNDS

COMBINING SCHEDULE OF CHANGES
IN DEPOSIT BALANCES DUE TO OTHERS

For the Year Ended December 31, 1998

	Support Enforcement Fund	Fees and Assessments Fund	Total
DEPOSIT BALANCES DUE TO OTHERS AT JANUARY 1, 1998	\$ 13,802	\$ 13,101	\$ 26,903
ADDITIONS			
Deposits:			
Support payments	13,713,292	-	13,713,292
Other	211,645	5,049	216,694
Fines collected	-0-	13,315	13,315
Fees collected	604,403	195,378	799,781
TOTAL ADDITIONS	<u>14,529,340</u>	<u>213,742</u>	<u>14,743,082</u>
REDUCTIONS			
Deposits settled to:			
Litigants	13,715,155	-	13,715,155
Juvenile Court Judicial Expense Fund	605,710	135,314	741,024
Other agencies	218,739	78,428	297,167
TOTAL REDUCTIONS	<u>14,539,604</u>	<u>213,742</u>	<u>14,753,346</u>
DEPOSIT BALANCES DUE TO OTHERS AT DECEMBER 31, 1998	<u>\$3,538</u>	<u>\$13,101</u>	<u>\$16,639</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, 1998

GENERAL FIXED ASSETS

Office furniture and equipment	\$706,186
Building improvements	<u>213,440</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$919,626</u></u>

INVESTMENT IN GENERAL FIXED
ASSETS BY SOURCE

General fund	\$36,084
Judicial expense fund	867,165
Support enforcement fund	<u>16,377</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u><u>\$919,626</u></u>

COMPLIANCE SECTION

CPA

Certified Public Accountant, A.C.C.

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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, a component unit of Jefferson Parish, as of and for the year ended December 31, 1998, and have issued our report thereon dated April 30, 1999. 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 affect 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*.

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 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

Member:

Louisiana Bar Association

American Institute of Certified Public Accountants

Louisiana Society of Certified Public Accountants

components does not reduce to a relatively low level the risk that material 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 an employee in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operations that I consider to be material weaknesses.

This report is intended 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. Adorno, CPA
A Professional Corporation

New Orleans, Louisiana
April 30, 1999

**JUVENILE COURT FOR THE PARISH OF JEFFERSON
SUMMARY OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 1998**

Section I - Internal Control and Compliance Material to the Financial Statements

No findings had been reported.

Section II - Internal Control and Compliance Material to Federal Awards

No findings had been reported.

Section III - Management Letter

No findings had been reported.