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

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

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

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

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## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying 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, 2024, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Court, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Court, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with the generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **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 28 through 30 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 inquiries 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 required supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary 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 31, the Justice System Funding Schedule – Collecting and Disbursing Entity, on pages 32 and 33, and the Justice System Funding Schedule – Receiving Entity, on page 34, 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 required supplementary 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 May 2, 2025, 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  
May 2, 2025

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

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

**DECEMBER 31, 2024**

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, 2024. This discussion and analysis is designed to assist the reader with focusing on 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 \$4,073,863 (net position). Of this amount, \$1,174,512 is unrestricted net position, which may be used to meet the Court's ongoing obligations to citizens and creditors.
- The Court's net position increased by \$11,677 during the year ended December 31, 2024.
- As of the close of the current fiscal year, the Court's governmental funds reported combined ending fund balance of \$1,175,082.

### **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 and changes in net position 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, Families in Need of Services (FINS) Program, and Family Preservation Court 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, 2024**

### **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 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 four individual governmental funds. Each of the governmental funds are considered to be a major fund.

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, 2024**

**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 \$1,174,512 and this may be used to meet the government's ongoing obligations to its citizens and creditors. The remaining net position is \$570 of restricted balance and net investment in capital assets which totaled \$2,898,781 as of December 31, 2024.

Juvenile Court for the Parish of Jefferson  
Statement of Net Position  
December 31, 2024

	<u>2024</u>	<u>2023</u>	<u>Variance</u>	<u>%</u>
Current and other assets	\$ 1,299,741	\$ 1,048,700	\$ 251,041	24%
Capital assets, net	2,898,781	3,124,468	(225,687)	-7%
Total assets	<u>4,198,522</u>	<u>4,173,168</u>	<u>25,354</u>	<u>1%</u>
Current liabilities	<u>124,659</u>	<u>110,982</u>	<u>13,677</u>	<u>12%</u>
Total liabilities	<u>124,659</u>	<u>110,982</u>	<u>13,677</u>	<u>12%</u>
Net position				
Net investment in capital assets	2,898,781	3,124,468	(225,687)	-7%
Restricted	570	4,425	(3,855)	-87%
Unrestricted	<u>1,174,512</u>	<u>933,293</u>	<u>241,219</u>	<u>26%</u>
Total net position	<u>\$ 4,073,863</u>	<u>\$ 4,062,186</u>	<u>\$ 11,677</u>	<u>0%</u>

The investments were held with the Louisiana Asset Management Pool (LAMP) and are included in current and other assets. Investments totaled \$667,916 as of December 31, 2024, which represents a \$129,852 increase from the previous year. Grant's receivables are included in current and other assets and totaled \$341,278 which is related to grant reimbursements outstanding as of December 31, 2024. The increase in grants receivable of \$61,193 is due primarily to both the IV-E and IV-D grants. The cash balance as of December 31, 2024, included in current and other assets is \$219,074 which represents an increase of \$41,034 or 10%. This increase is primarily related to the timing of the receipt of cash for reimbursement requests.

At December 31, 2024, net position for governmental activities increased by \$11,677 or 0%. The unrestricted net position increased by \$241,219 or 26% for the year ended December 31, 2024, primarily due to current year activities.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2024**

The analysis below will focus on key elements of the Court's financial activities for the years ended December 31, 2024, and 2023.

*Governmental Activities*

Total revenues increased by \$409,290 from \$6,218,581 in 2023 to \$6,627,871 in 2024. The increase in revenues was due primarily to an increase in on-behalf payments from Jefferson Parish and the Louisiana Supreme Court in the amount of \$263,664. Act 123 of the 2021 Louisiana Legislature mandated that the Court shall not tax or assess costs in a juvenile delinquency proceeding against any juvenile or their parents or guardians. So as a result, court fee collections have and will continue to be reduced.

Juvenile Court for the Parish of Jefferson  
Statement of Activities and Changes in Net Position  
For the Year Ended December 31, 2024

	<u>2024</u>	<u>2023</u>	<u>Variance</u>	<u>%</u>
Program Revenues				
Charges for services	\$ 1,209,920	\$ 1,203,209	\$ 6,711	1%
Operating grants and contributions	912,504	770,942	141,562	18%
General revenues	<u>4,505,447</u>	<u>4,244,430</u>	<u>261,017</u>	<u>6%</u>
Total revenues	<u>6,627,871</u>	<u>6,218,581</u>	<u>409,290</u>	<u>7%</u>
Expenses				
Judicial expense	5,519,332	5,520,990	(1,658)	0%
Drug Court program	-	899	(899)	-100%
FINS Assistance program	978,749	803,076	175,673	22%
Family Preservation Program	<u>118,113</u>	<u>59,180</u>	<u>58,933</u>	<u>100%</u>
Total expenses	<u>6,616,194</u>	<u>6,384,145</u>	<u>232,049</u>	<u>4%</u>
Change in net position	11,677	(165,564)	177,241	-107%
Net position, beginning of year	<u>4,062,186</u>	<u>4,227,750</u>	<u>(165,564)</u>	<u>-4%</u>
Net position, end of year	<u>\$ 4,073,863</u>	<u>\$ 4,062,186</u>	<u>\$ 11,677</u>	<u>0%</u>

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2024**

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

**Judicial Expense Fund** - Total revenues increased by \$166,764 or 3% from 2023 to 2024. The increase is due to an increase in on-behalf contributions in the amount of \$68,951, which was offset by a decrease in other funding. Total expenses decreased by \$744 or 0% from 2023 to 2024.

**FINS Fund** - Total revenues increased by \$196,213 or 28% from 2023 to 2024. Total expenses increased by \$175,673 or 22% from 2023 to 2024.

**Family Preservation Court Fund** – Total revenues increased by \$60,822 or 141% from 2023 to 2024. Total expenses increased \$58,933 or 100% from 2023 to 2024. The revenues and expenses increased due to reimbursable grants to support the Family Preservation Court Fund program.

**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 was more than final actual revenues and other financing sources by \$104,437 primarily due to the amount budgeted for the on-behalf payment from the Parish of Jefferson was less than the amounts recorded. Administrative expenses were \$296,271 less than budgeted. Capital outlay expenses were \$43,257 less than budgeted expenses.

**CAPITAL ASSETS**

The Court's investment in capital assets, net of accumulated depreciation, amounts to \$2,898,781 as of December 31, 2024. Capital assets include building improvements, equipment, and furniture. Major capital asset activities during the current fiscal year included disposals in office and building in the historical cost amount of \$304,736 and accumulated depreciation amount of \$299,374, which net amount is a loss of \$5,362. The Court is not responsible for any infrastructure.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2024**

**ECONOMIC OUTLOOK, FY 2025 BUDGETS, AND FUNDING ISSUES**

During 2024 management did not request any additional positions from the General fund of Jefferson Parish, which provides for most salaries of the Court's personnel costs. Intergovernmental revenues are expected to remain constant in 2025. In 2024, the Parish offered a 5% merit pay increases to eligible employees. In 2025, the Parish may once again offer a 5% merit pay increase to eligible employees.

Title IV-E funding is allocated to special revenue funds. With cooperation of DCFS personnel the Court expects revenues to remain constant or slightly increase in FY 2025. Family Preservation Court grant participation is expected to slightly increase during 2025 due to an increase in slots. The Families In Need of Services (FINS) program, is expected to remain unchanged in 2025.

Capital outlays for 2025 are not expected to increase, as there are no additional major courthouse improvements scheduled. In 2025, the Court is expecting the Parish to cover the costs of replacements for courthouse elevators, chillers and roof. All replacements will be done on a multiyear plan and may not be started or completed in 2025. Spending for IT related projects are expected to slightly decrease in 2025 due to the cost of heightened security measures and/or maintenance for our servers. The Court discontinued the outside ATM, therefore saving on contract costs associated with that item.

**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.

**FINANCIAL SECTION**

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2024**

	<u>Governmental Activities</u>
<b><u>ASSETS:</u></b>	
Cash and cash equivalents	\$ 219,074
Investments	667,916
Grant receivable	341,278
Prepays	71,473
Capital assets, net of accumulated depreciation	2,898,781
Total assets	<u>4,198,522</u>
<b><u>LIABILITIES:</u></b>	
Accounts payable	124,659
Total liabilities	<u>124,659</u>
<b><u>NET POSITION:</u></b>	
Net investment in capital assets	2,898,781
Restricted	570
Unrestricted	1,174,512
Total net position	<u>\$ 4,073,863</u>

See accompanying notes to the financial statements



**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**BALANCE SHEET-GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2024**

	Judicial Expense Fund	FINS Assistance Center Fund	Family Preservation Court Fund	Total Governmental Funds
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 171,593	\$ 47,373	\$ 108	\$ 219,074
Investments	667,916	-	-	667,916
Grant receivable	328,691	4,876	7,711	341,278
Prepays	71,473	-	-	71,473
Total assets	<u>\$ 1,239,673</u>	<u>\$ 52,249</u>	<u>\$ 7,819</u>	<u>\$ 1,299,741</u>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 65,161	\$ 51,679	\$ 7,819	\$ 124,659
Total liabilities	<u>65,161</u>	<u>51,679</u>	<u>7,819</u>	<u>124,659</u>
<b><u>FUND BALANCES</u></b>				
Nonspendable	71,473	-	-	71,473
Restricted	-	570	-	570
Committed	667,916	-	-	667,916
Unassigned	435,123	-	-	435,123
Total fund balances	<u>1,174,512</u>	<u>570</u>	<u>-</u>	<u>1,175,082</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,239,673</u>	<u>\$ 52,249</u>	<u>\$ 7,819</u>	<u>\$ 1,299,741</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, 2024**

Total governmental fund balances	\$ 1,175,082
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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>2,898,781</u>
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Net position of governmental activities	<u><u>\$ 4,073,863</u></u>
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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, 2024**

	Judicial Expense Fund	FINS Assistance Center Fund	Family Preservation Court Fund	Total Governmental Funds
<b><u>REVENUES</u></b>				
Costs, fees and fines	\$ 1,209,920	\$ -	\$ -	\$ 1,209,920
Grant revenues	468,647	115,392	103,995	688,034
Intergovernmental	3,935,776	769,652	-	4,705,428
Interest income	29,851	-	-	29,851
Total revenues	<u>5,644,194</u>	<u>885,044</u>	<u>103,995</u>	<u>6,633,233</u>
<b><u>EXPENDITURES</u></b>				
Current				
Administrative	5,104,060	-	-	5,104,060
Program	169,704	978,749	118,113	1,266,566
Capital outlay	25,243	-	-	25,243
Total expenditures	<u>5,299,007</u>	<u>978,749</u>	<u>118,113</u>	<u>6,395,869</u>
Excess of expenditures over revenues	345,187	(93,705)	(14,118)	237,364
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	-	89,850	14,118	103,968
Transfers out	(103,968)	-	-	(103,968)
Total other financing sources (uses)	<u>(103,968)</u>	<u>89,850</u>	<u>14,118</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	241,219	(3,855)	-	237,364
Fund balance-beginning of year	<u>933,293</u>	<u>4,425</u>	<u>-</u>	<u>937,718</u>
Fund balance-end of year	<u>\$ 1,174,512</u>	<u>\$ 570</u>	<u>\$ -</u>	<u>\$ 1,175,082</u>

See accompanying notes to the financial statements

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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	\$	237,364
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay expense in the current period.</p>		
Capital outlay	\$	25,243
Loss on disposal of assets		(5,362)
Depreciation expense		(245,568)
		<u>(225,687)</u>
Change in net position of governmental activities	\$	<u>11,677</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, 2024**

	Support Enforcement Fund	Fees and Assessments Fund	Total
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 10,346	\$ 95,545	\$ 105,891
Accounts receivable	-	131	131
	<u>10,346</u>	<u>95,676</u>	<u>106,022</u>
Total assets	<u>\$ 10,346</u>	<u>\$ 95,676</u>	<u>\$ 106,022</u>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 10,346	\$ 3,207	\$ 13,553
Escrow liability	-	29	29
Bond liability	-	92,440	92,440
	<u>10,346</u>	<u>95,676</u>	<u>106,022</u>
Total liabilities	<u>\$ 10,346</u>	<u>\$ 95,676</u>	<u>\$ 106,022</u>

See accompanying notes to the financial statements

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**  
**HARVEY, LOUISIANA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Support Enforcement Fund	Fees and Assessments Fund	Total
<b><u>Additions</u></b>			
Fees and assesments	\$ 1,641,274	\$ 100,775	\$ 1,742,049
Total Additions	<u>1,641,274</u>	<u>100,775</u>	<u>1,742,049</u>
<b><u>Deductions</u></b>			
Distribution expense	1,639,678	112,400	1,752,078
Total Deductions	<u>1,639,678</u>	<u>112,400</u>	<u>1,752,078</u>
<b>Net increase (decrease) in fiduciary net position</b>	1,596	(11,625)	(10,029)
<b>Net Position, Beginning of Year</b>	<u>8,750</u>	<u>107,301</u>	<u>116,051</u>
<b>Net Position, End of Year</b>	<u>\$ 10,346</u>	<u>\$ 95,676</u>	<u>\$ 106,022</u>

The accompanying notes are an integral part of this financial statement.

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

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

### **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 unit's 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.

# JUVENILE COURT FOR THE PARISH OF JEFFERSON

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

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

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

The Court reports the following fund types:

##### 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 Family Preservation Court Expense Fund , Families in Need of Services (FINS) Assistance Program Fund, and Family Preservation Court 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 and Fees and Assessment 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 the Jefferson Parish Council. 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, 2024**

**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 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 2024, on behalf payments of \$4,480,958 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.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

**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, 2024

### **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, 2024, included in accounts payable is \$28,019 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, 2024, 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. The non-spendable fund balance consists of prepaid expenditures from the Judicial Expense Fund, totaling \$71,473 that is not in spendable form.
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. The restricted fund balance in the FINS Assistance Center fund consists of grant funds restricted for the FINS Assistance Center. The restricted fund balance in the Family Preservation Court fund consists of grant funds restricted for the Family Preservation court program. The restricted fund balance in the Family Preservation fund consists of grant funds restricted for the family preservation program.
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. The committed fund balance in the Judicial Expense Fund consists of funds committed by the Court for courthouse improvements, technology upgrades, and leave payout.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

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

Fund Balance (continued)

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, 2024.
5. Unassigned Fund Balance – all amounts not included in other spendable classifications.

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.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

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

Interfund Transactions (continued)

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, and those differences may be material.

New Accounting Pronouncements - Adopted

The Court has implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA). Under this Statement, SBITA, as defined, are financings of the right to use an underlying IT asset. SBITA liabilities are measured at the present value of SBITA payments over the term of each respective contract. Options to renew the SBITA are included in the lease term if reasonably certain to be exercised. The right-to-use IT asset may also include certain implementation phase costs.

The adoption of this standard has no material effect on the Court's financial statements. Beginning net position of the Court was not impacted as a result of this statement's implementation.

The Court has implemented GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Statement is effective for fiscal year beginning after December 15, 2023.

The adoption of this standard has no material effect on the Court's financial statements. Beginning net position of the Court was not impacted as a result of this statement's implementation.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

**2. Cash and Cash Equivalents**

At December 31, 2024, the Court has cash and cash equivalents as follows:

	<u>Governmental funds</u>	<u>Fiduciary funds</u>	<u>Total</u>
Demand deposits	\$ 218,474	\$ 105,891	\$ 324,191
Cash on hand	600	-	600
	<u>\$ 219,074</u>	<u>\$ 105,891</u>	<u>\$ 324,791</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, 2024, the Court's deposits had a carrying amount of \$324,791 and a bank balance of \$360,928, all of which was covered by federal depository insurance of \$250,000 and collateral insurance of \$113,147.

**3. Investments**

The investments of \$667,916 consist solely of funds held by LAMP. LAMP is 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.

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.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

**3. Investments (continued)**

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, 2024	Additions	Retirements / Reclassifications	Balance at December 31, 2024
Office	\$ 786,817	\$ 25,243	\$ (139,016)	\$ 673,044
Building	4,503,102	-	(165,720)	4,337,382
Total	5,289,919	25,243	(304,736)	5,010,426
Accumulated depreciation	(2,165,451)	(245,568)	299,374	(2,111,645)
Capital assets, net	<u>\$ 3,124,468</u>	<u>\$ (220,325)</u>	<u>\$ (5,362)</u>	<u>\$ 2,898,781</u>

Depreciation expense for the year ending December 31, 2024, totaled \$245,568 and is charged to Judicial Expense function in the statement of activities.

**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. Payroll and related expenditures of \$4,480,958 were paid by Jefferson Parish on behalf of the Court for the year ended December 31, 2024 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 that 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.

# JUVENILE COURT FOR THE PARISH OF JEFFERSON

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

### **6. 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, 2024, \$468,647 of the Court's grant revenues were from the U.S. Department of Health and Human Services (Title IV-E funds).

### **7. 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, 2024, the Court received \$1,165,584 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.

### **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, 2024, 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.

**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, 2024**

	Budget		Actual	Variance
	Original	Final		with Final Budget
Revenues				
Cost, fees and fines	\$ 1,151,705	\$ 1,173,650	\$ 1,209,920	\$ 36,270
Grant revenues	328,000	400,000	468,647	68,647
Intergovernmental	4,151,981	4,151,981	3,935,776	(216,205)
Interest income	25,000	23,000	29,851	6,851
Total	<u>5,656,686</u>	<u>5,748,631</u>	<u>5,644,194</u>	<u>(104,437)</u>
Expenditures				
Current:				
Administrative	5,407,131	5,400,331	5,104,060	296,271
Program	162,000	175,000	169,704	5,296
Capital outlay	93,000	68,500	25,243	43,257
Total expenditures	<u>5,662,131</u>	<u>5,643,831</u>	<u>5,299,007</u>	<u>344,824</u>
Excess (deficiency) of revenues over (under) expenditures	(5,445)	104,800	345,187	240,387
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(161,904)	(107,934)	(103,968)	3,966
Total other financing sources (uses)	<u>(161,904)</u>	<u>(107,934)</u>	<u>(103,968)</u>	<u>3,966</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(167,349)	(3,134)	241,219	<u>\$ 244,353</u>
Fund balance, beginning of year	933,293	933,293	933,293	
Fund balance, end of year	<u>\$ 765,944</u>	<u>\$ 930,159</u>	<u>\$ 1,174,512</u>	

Note: The Actual on a Budgetary Basis amounts above reflect the modified accrual basis of accounting.

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 AND ACTUAL - FINS ASSISTANCE CENTER EXPENSE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget		Actual	Variance
	Original	Final		with Final Budget
Revenues				
Grant revenues	\$ 113,892	\$ 113,892	\$ 115,392	\$ 1,500
Intergovernmental	707,785	707,785	769,652	61,867
Total	<u>821,677</u>	<u>821,677</u>	<u>885,044</u>	<u>63,367</u>
Expenditures				
Current:				
Program	901,964	911,964	978,749	(66,785)
Total expenditures	<u>901,964</u>	<u>911,964</u>	<u>978,749</u>	<u>(66,785)</u>
Excess (deficiency) of revenues over (under) expenditures	(80,287)	(90,287)	(93,705)	(3,418)
Other financing sources (uses)				
Transfers in	165,000	90,287	89,850	(437)
Total other financing sources (uses)	<u>165,000</u>	<u>90,287</u>	<u>89,850</u>	<u>(437)</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	84,713	-	(3,855)	<u>\$ (3,855)</u>
Fund balance, beginning of year	4,425	4,425	4,425	
Fund balance, end of year	<u>\$ 89,138</u>	<u>\$ 4,425</u>	<u>\$ 570</u>	

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 AND ACTUAL - FAMILY PRESERVATION COURT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Grant revenues	\$ 47,500	\$ 107,500	\$ 103,995	\$ (3,505)
Total	<u>47,500</u>	<u>107,500</u>	<u>103,995</u>	<u>(3,505)</u>
Expenditures				
Current:				
Program	129,117	125,147	118,113	7,034
Total expenditures	<u>129,117</u>	<u>125,147</u>	<u>118,113</u>	<u>7,034</u>
Excess (deficiency) of revenues over (under) expenditures	(81,617)	(17,647)	(14,118)	3,529
Other financing sources (uses)				
Transfers in	81,617	17,647	14,118	(3,529)
Total other financing sources (uses)	<u>81,617</u>	<u>17,647</u>	<u>14,118</u>	<u>(3,529)</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	-	-	-	<u>\$ -</u>
Fund balance, beginning of year	-	-	-	
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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, 2024**

**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	390
Vehicle rental	-
Per diem	-
Reimbursements	-
Travel - mileage	1,583
Registration fees	-
Conference travel	-
Unvouchered expenses	-
Meetings and conventions	-
Other	-
Total	<u>\$ 5,243</u>

See accompanying independent auditors' report.

SCHEDULE 4

**Jefferson Parish Juvenile Court**  
**Justice System Funding Schedule - Collecting/Disbursing Schedule**

Cash Basis Presentation

As Required by La. R.S. 24:515.2

<b>Entity Name</b>	Jefferson Parish Juvenile Court	
<b>LLA Entity ID #</b> (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	5040	
<b>Date that reporting period ended</b> (mm/dd/yyyy)	Friday, December 31, 2024	
	<b>Amount for 01/01/2024 - 06/30/2024</b>	<b>Amount for 07/01/2024 - 12/31/2024</b>

<b>1. Beginning Cash Balance</b>	104,274	63,789
<b>2. Collections</b>		
a. Civil Fees	-	-
b. Bond Fees	4,090	1,925
c. Cash Bonds	29,300	17,350
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	19,664	17,510
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	5,732	5,126
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
<b>Total Collected</b>	<b>58,786</b>	<b>41,911</b>
<b>3. Deductions: Collections Retained by the Jefferson Parish Juvenile Court</b>		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	-	-
b. Bond Fees	-	-
c. Cash Bonds	26,370	15,615
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	20,432	18,432
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
<b>Total Collections Retained by the Jefferson Parish Juvenile Court</b>	<b>46,802</b>	<b>34,047</b>

<b>4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits</b>		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	-	-
c. Bond Refunds	22,855	28,815
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
<b>Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits</b>	<b>22,855</b>	<b>28,815</b>
<b>5. Deductions: Total Disbursements to Other Governments &amp; Nonprofits</b>	<b>29,614</b>	<b>25,265</b>
<b>6. Total Amounts Disbursed/Retained</b>	<b>99,271</b>	<b>88,127</b>
<b>7. Ending Cash Balance</b>	<b>63,789</b>	<b>17,573</b>
<b>8. Ending Balance of "Partial Payments" Collected but not Disbursed</b>	<b>-</b>	<b>-</b>
<b>9. Other Information:</b>		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	50	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	425	6,207

See accompanying independent auditors' report.

**Jefferson Parish Juvenile Court**  
**Justice System Funding Schedule - Receiving Schedule**

Cash Basis Presentation

As Required by La. R.S. 24:515.2

Identifying Information	
<b>Entity Name</b>	Jefferson Parish Juvenile Court
<b>LLA Entity ID #</b> (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	5040
<b>Date that reporting period ended</b> (mm/dd/yyyy)	Friday, December 31, 2024

Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
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**1. Ending Balance of Amounts Assessed but Not Received:**

90,129                      106,812

**2. Details of Receipts from Collecting/Disbursing Agency**

**Agency Remitting Money**                      **Remittance Type**  
 Department of Children and Family  
 Services DCFS                                      n. Other

Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
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579,258                      570,103

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, 2024, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements, and have issued our report thereon dated May 2, 2025.

**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  
May 2, 2025

**JUVENILE COURT FOR THE PARISH OF JEFFERSON**

**SCHEDULE OF FINDINGS AND RESPONSES**

**FOR THE YEAR ENDED DECEMBER 31, 2024**

**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