

**INDEPENDENT AUDITORS' REPORT**  
**ON**  
**BASIC FINANCIAL STATEMENTS,**  
**COMPLIANCE AND**  
**INTERNAL CONTROLS**  
**OF**  
**FIRST PARISH COURT JUDICIAL EXPENSE FUND**  
**FOR THE PARISH OF JEFFERSON, LOUISIANA**  
**December 31, 2018**

**JEFFERSON PARISH, LOUISIANA**  
**FIRST PARISH COURT JUDICIAL EXPENSE FUND**  
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## **INDEPENDENT AUDITORS' REPORT**

To the Honorable Rebecca M. Olivier, Judge, Division "A"  
To the Honorable John J. "Johnny" Lee, Jr., Judge, Division "B"  
First Parish Court for the Parish of Jefferson  
Metairie, Louisiana

### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund of the First Parish Court Judicial Expense Fund (the Fund), as of and for the year ended December 31, 2018 and the related notes to financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

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

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

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Fund as of December 31, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 4 through 6 and page 17, respectively, be presented to supplement the basic financial statements. Such information, although not 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 information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fund's basic financial statements. The schedule of compensation, benefits, and other payments to agency heads is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of compensation, benefits, and other payments to agency heads is the responsibility of management and was derived from and relates 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency heads is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2019 on our consideration of the Fund'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 Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund's internal control over financial reporting and compliance.

*Carr, Riggs & Ingram, L.L.C.*

June 26, 2019

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

## **JEFFERSON PARISH, LOUISIANA**

### **FIRST PARISH COURT JUDICIAL EXPENSE FUND**

#### **Management's Discussion and Analysis**

**December 31, 2018**

The Management's Discussion and Analysis (MD&A) of the First Parish Court Judicial Expense Fund's (the Fund's) annual financial report provides important background information and management's analysis of the Fund's financial performance during the fiscal year that ended on December 31, 2018. Please read this section in conjunction with the basic financial statements and the notes to the basic financial statements beginning on page 7 of this report.

The MD&A is an element of the Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Codification. Certain comparative information between the current year (2018) and the prior year (2017) is required to be presented in the MD&A.

#### **Financial Highlights**

The total assets of the Fund at the close of 2018 and 2017 were \$714,235 and \$667,462, respectively, representing an increase of \$46,773 in 2018. Of the total assets amounts \$83,690 and \$117,194 respectively, were invested in capital assets. The remainder is considered unrestricted and may be used for any lawful purpose.

Total costs of the Fund's programs in 2018 and 2017 were \$271,400 and \$269,576, respectively, representing an increase of \$1,824. The unrestricted net position in 2018 and 2017 was \$629,576 and \$546,492, respectively representing an increase of \$83,084 in 2018.

#### **Overview of the Financial Statements**

This financial report consists of the following basic parts: management's discussion and analysis (this section), the basic financial statements, the notes to the financial statements and supplementary information.

The basic financial statements contained in this report are presented using GASB accounting principles. These financial statements provide overall information about the Fund's financial activities on both a short-term and long-term basis. The statement of net position presents information about its assets (resources) and liabilities (the amounts obligated to its creditors). The statement of revenues, expenses, and changes in net position presents information about the current year's revenues and expenses. This statement can be used to measure operating improvements or deterioration as well as provide useful information for determining whether the Fund's revenues were sufficient to allow the Fund to recover all its costs. The notes to financial statements are also an integral part of this report.

**JEFFERSON PARISH, LOUISIANA**

**FIRST PARISH COURT JUDICIAL EXPENSE FUND**

**Management's Discussion and Analysis (Continued)**

**December 31, 2018**

**Net Position**

A summary of the Fund's Statements of Net Position is presented in Table 1 below:

TABLE 1  
Condensed Statement of Net Position  
As of December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>	<u>Change</u>
Current assets	\$ 630,545	\$ 550,268	\$ 80,277
Noncurrent assets:			
Capital assets-net	<u>83,690</u>	<u>117,194</u>	<u>(33,504)</u>
Total assets	<u>714,235</u>	<u>667,462</u>	<u>46,773</u>
Current liabilities	<u>969</u>	<u>3,776</u>	<u>(2,807)</u>
Total liabilities	<u>969</u>	<u>3,776</u>	<u>(2,807)</u>
Net position:			
Net invested in capital assets	83,690	117,194	(33,504)
Unrestricted	<u>629,576</u>	<u>546,492</u>	<u>83,084</u>
Total net position	<u>\$ 713,266</u>	<u>\$ 663,686</u>	<u>\$ 49,580</u>

The Fund's total net position increased \$49,580 to \$713,266 in fiscal year 2018, from \$663,686 at the end of fiscal year 2017. The change results primarily from the decrease in outside services and salaries paid, as compared to prior year with a large increase in supplies and office expenses.

Capital assets decreased by \$33,504 during the current fiscal period. The decrease is due to depreciation expense. Note C to the financial statements summarizes activity in capital assets during the year.

**JEFFERSON PARISH, LOUISIANA**

**FIRST PARISH COURT JUDICIAL EXPENSE FUND**

**Management's Discussion and Analysis (Continued)**

**December 31, 2018**

**Summary of Revenues, Expenses, and Changes in Net Position**

The following table presents a summary of the Fund's revenues and expenses for the fiscal years ended December 31, 2018 and 2017.

TABLE 2  
Condensed Statement of Revenues, Expenses, and Changes in Net Position  
For the years ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>	<u>Change</u>
Charges for Services	\$ 320,980	\$ 231,644	\$ 89,336
Other Intergovernmental Revenues	<u>-</u>	<u>-</u>	<u>-</u>
	320,980	231,644	89,336
Expenses	<u>271,400</u>	<u>269,576</u>	<u>1,824</u>
Increase/(decrease) from program activities	49,580	(37,932)	87,512
General Revenue	-	-	-
General Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	49,580	(37,932)	87,512
Total net position, beginning of year	<u>663,686</u>	<u>701,618</u>	<u>(37,932)</u>
Total net position, end of year	<u>\$ 713,266</u>	<u>\$ 663,686</u>	<u>\$ 49,580</u>

**Budgets**

The budget was amended one time during the year. The primary reason for amending the budget was to prevent compliance violations under state law. The major differences between the original General Fund budget and the final amended budget were as follows:

Revenues

- Fines and forfeitures increased by \$95,558 to better reflect the payments received.

Expenditures

- Supplies and office expense increased by \$35,327. This is due to the budget being amended to better reflect payments required.
- Outside services expense decreased by \$12,858. This is due to the budget being amended to better reflect payments required.

**Contacting the Fund's Financial Management**

This financial report is designed to provide all interested parties with a general overview of the Fund's finances and to demonstrate the Fund's accountability for money it receives. If you have questions about this report or need additional financial information, contact management of the First Parish Court Judicial Fund at (504) 736-8900.

## **BASIC FINANCIAL STATEMENTS**

**JEFFERSON PARISH, LOUISIANA**  
**FIRST PARISH COURT JUDICIAL EXPENSE FUND**  
**STATEMENT OF NET POSITION**  
**December 31, 2018**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 612,994
Due from other governments	17,551
Capital assets (net of accumulated depreciation)	<u>83,690</u>
TOTAL ASSETS	<u>714,235</u>
<b>LIABILITIES</b>	
Accounts payable	<u>969</u>
TOTAL LIABILITIES	<u>969</u>
<b>NET POSITION</b>	
Net invested in capital assets	83,690
Unrestricted	<u>629,576</u>
TOTAL NET POSITION	<u>\$ 713,266</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**FIRST PARISH COURT JUDICIAL EXPENSE FUND**  
**STATEMENT OF ACTIVITIES**  
**Year Ended December 31, 2018**

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u> Charges for Services	Net (Expense) Revenue and Change in Net Position
Governmental Activities:			
Judicial Expense Fund	\$ 271,400	\$ 320,980	\$ 49,580
Total Governmental Activities	<u>\$ 271,400</u>	<u>\$ 320,980</u>	<u>49,580</u>
Increase in net position			49,580
Net position-January 1, 2018			<u>663,686</u>
Net position-December 31, 2018			<u>\$ 713,266</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA  
 FIRST PARISH COURT JUDICIAL EXPENSE FUND  
 GOVERNMENTAL FUND BALANCE SHEET

December 31, 2018

	GOVERNMENTAL FUND TYPE
	<u>GENERAL FUND</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 612,994
Due from other governments	<u>17,551</u>
TOTAL ASSETS	<u>\$ 630,545</u>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ <u>969</u>
TOTAL LIABILITES	<u>969</u>
<b>FUND BALANCE</b>	
Unassigned	<u>629,576</u>
TOTAL FUND BALANCE	<u>629,576</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 630,545</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**FIRST PARISH COURT JUDICIAL EXPENSE FUND**  
**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**

**December 31, 2018**

Total Fund Balance at December 31, 2018		
Governmental Fund		\$ 629,576
Cost of capital assets at December 31, 2018	583,921	
Less-accumulated depreciation at December 31, 2018	<u>(500,231)</u>	<u>83,690</u>
Net Position at December 31, 2018		<u>\$ 713,266</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA  
 FIRST PARISH COURT JUDICIAL EXPENSE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - GOVERNMENTAL FUND TYPE

Year Ended December 31, 2018

	<u>GENERAL FUND</u>
Revenues	
Charges for services	
Fines and forfeitures	\$ 245,558
Court cost assessments	18,438
Other intergovernmental	<u>56,984</u>
 Total Revenues	 320,980
Expenditures	
Current	
General government	
Payroll	58,768
Outside services	2,742
Supplies & office expense	148,527
Travel & seminars	7,134
Transportation	2,412
Capital outlay	<u>18,313</u>
 Total current expenditures	 <u>237,896</u>
 Excess of revenues over expenditures	 83,084
Fund balance	
Beginning of year	<u>546,492</u>
End of year	<u>\$ 629,576</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**FIRST PARISH COURT JUDICIAL EXPENSE FUND**  
**RECONCILIATION OF THE GOVERNMENTAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**TO THE STATEMENT OF ACTIVITIES**

December 31, 2018

Total net increase in fund balance-governmental fund		\$ 83,084
Amounts reported for governmental activities in the Statement of Activities are different due to:		
Capital outlay	10,860	
Depreciation expense	<u>(44,364)</u>	<u>(33,504)</u>
Decrease in net position of governmental activities		<u>\$ 49,580</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**FIRST PARISH COURT JUDICIAL EXPENSE FUND**  
**NOTES TO FINANCIAL STATEMENTS**

**December 31, 2018**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the First Parish Court Judicial Expense Fund (the Fund) for the Parish of Jefferson conform to U. S. generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

**1. Reporting Entity**

The First Parish Court Judicial Expense Fund for the Parish of Jefferson was established July 18, 1982, under the provisions of Louisiana R.S. 13:2562.22. This statute provides for this fund to operate under the sole and exclusive authority of the First Parish Court judges. As such, the Parish Council is not financially accountable for these funds.

As required by U. S. generally accepted accounting principles, this report includes all funds and account groups of the First Parish Court Judicial Expense Fund (the primary government) that are controlled or dependent on the judges of the First Parish Court. No other organization was determined to be a component unit of the Fund. Therefore, no blended or discretely presented component units are presented in the accompanying financial statements.

**2. Basis of Presentation**

The accompanying financial statements of the Fund have been prepared in conformity with generally accepted accounting principles (GAAP) 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.

**3. Basis of Accounting**

**Government-Wide Financial Statements**

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. Activities are presented using the economic resources method. The accounting objective of this measurement focus is the determination of operating income, changes in net position, and financial position. All assets and liabilities (whether current or noncurrent) associated with the government's activities are reported. Fund equity is classified as net position. Government activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, the Statement of Net Position and Statement of Activities present revenues, expenses, and capital asset acquisitions as follows:

Revenues – Revenues are recognized in the accounting period in which they are earned.

Expenses – Expenses are recorded when the liability is incurred or economic asset used.

Capital Assets – All capital assets are valued at historical cost, except for donated capital assets which are recorded at their estimated fair value at the date of donation.

**Fund Financial Statements**

The Fund uses funds 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.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are typically classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. 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 (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net fund balance. The modified accrual basis of accounting is used by governmental 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. Fines and fees collected and held by intermediary collecting governments at year end on behalf of the Fund are considered susceptible to accrual and are recognized as revenues.

**JEFFERSON PARISH, LOUISIANA**  
**FIRST PARISH COURT JUDICIAL EXPENSE FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2018**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Cash

All of the Fund's deposits, including cash, money market accounts, and certificates of deposit are carried at cost. The fund's bank deposits are held at the same financial institutions as other funds of Jefferson Parish (the Parish), thus sharing in the maximum amount of federal depository insurance of that institution. At year-end, the carrying amount of these deposits were \$612,994. All of the bank balance was covered by federal depository insurance or by collateral held by the pledging financial institutions trust department or agent in the Parish's name.

5. Capital Assets and Depreciation

For the government-wide financial statements, capital assets are recorded at cost in the statement of net position. Donated assets are valued at their estimated fair market value on the date received. The Fund does not have any infrastructure assets. Depreciation is computed using the straight line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Leasehold improvements	20-39 years
Equipment	10 years
Vehicles	5 years

For fund financial statements, capital acquisitions are reflected as expenditures in the governmental fund at the time of purchase.

6. Governmental Fund Balances

The Fund adopted GASB Codification 1300, *Fund Accounting*, which significantly changed the reporting of fund balance in the balance sheets of governmental type funds.

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 or because they are legally or contractually required to be maintained intact.
2. Restricted fund balance – amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors, creditors, or citizens.
3. Committed fund balance – amounts that can be used only for specific purposes determined by a formal action by the Judges of the Fund.
4. Assigned fund balance – amounts that are constrained by the Fund's intent that they will be used for specific purposes.
5. Unassigned fund balance – all amounts not included in the other spendable classifications.

The Fund considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Fund also considers committed and assigned fund balances to be spent first when other unrestricted fund balance classifications are available for use. There were no non-spendable, restricted, committed, or assigned fund balances as of December 31, 2018.

**JEFFERSON PARISH, LOUISIANA**  
**FIRST PARISH COURT JUDICIAL EXPENSE FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2018**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Budgets and Budgetary Accounting

Budgetary procedures applicable to the Fund are defined in state law, Revised Statutes 39:1301-15. The major requirements of the Local Government Budget Act are summarized as follows:

1. The Fund adopts a budget each year for the general fund. The budget for this fund is adopted on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP).
2. Copies of the adopted budget are kept on file for public inspection.
3. The general fund budget for the year ended December 31, 2018 was amended.
4. All budgetary appropriations lapse at the end of the year.
5. Formal budgetary integration is not employed. Budgeted amounts included in the accompanying financial statements include originally adopted budget amounts. The amounts are reconciled to the amounts reflected on the budget comparison statement as follows:

	<u>General Fund</u>
Excess (deficiency) of revenues over expenditures	\$ 49,580
Add:	
Prior year receivables	15,982
Current year payables	969
Less:	
Current year receivables	(17,551)
Prior year payables	(3,776)
Excess (deficiency) of revenue over expenditures – cash basis	\$ 45,204

NOTE B - DUE FROM OTHER GOVERNMENTS

This amount represents the fines and fees due from the Jefferson Parish Sheriff's Office for collections made through December 31, 2018 and not yet remitted to the Fund.

**JEFFERSON PARISH, LOUISIANA**  
**FIRST PARISH COURT JUDICIAL EXPENSE FUND**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2018

NOTE C - CAPITAL ASSETS

A summary of the changes in the Capital Assets follows:

	<u>BALANCE</u> <u>JANUARY 1, 2018</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>DECEMBER 31, 2018</u>
Equipment	\$ 507,603	\$ 10,860	\$ -	\$ 518,463
Vehicles	49,966	-	-	49,966
Leasehold improvements	<u>15,492</u>	<u>-</u>	<u>-</u>	<u>15,492</u>
Total at historical cost	<u>573,061</u>	<u>10,860</u>	<u>-</u>	<u>583,921</u>
Total accumulated depreciation	<u>(455,867)</u>	<u>(44,364)</u>	<u>-</u>	<u>(500,231)</u>
Capital Assets, net	<u>\$ 117,194</u>	<u>\$ (33,504)</u>	<u>\$ -</u>	<u>\$ 83,690</u>

Depreciation expense for the year ended December 31, 2018 was \$44,364.

NOTE D - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The statutes which created the Fund place certain limitations and restrictions on the collections and disbursements of the Fund. The Fund is in compliance with all significant limitations and restrictions for 2018.

NOTE E - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 26, 2019 and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

JEFFERSON PARISH, LOUISIANA

FIRST PARISH COURT JUDICIAL EXPENSE FUND

GENERAL FUND – STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – BUDGET AND ACTUAL

Year Ended December 31, 2018

	<u>BUDGET</u>		<u>ACTUAL AMOUNTS BUDGETARY BASIS</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues				
Charges for Services				
Fines & Forfeitures	\$ 150,000	\$ 245,558	\$ 243,989	\$ (1,569)
Court Cost Assessments	18,000	18,438	18,438	-
Other intergovernmental	-	56,984	56,984	-
Total Revenues	<u>168,000</u>	<u>320,980</u>	<u>319,411</u>	<u>(1,569)</u>
Expenditures				
Current				
General Government				
Salaries & Benefits	59,250	58,768	58,768	-
Outside Services	15,600	2,742	2,742	-
Supplies & Office Expense	113,200	148,527	151,334	(2,807)
Travel & Seminars	5,000	7,134	7,134	-
Transportation	9,500	2,412	2,412	-
Capital Outlay	25,000	18,313	18,313	-
Total Current Expenditures	<u>227,550</u>	<u>237,896</u>	<u>240,703</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(59,550)	83,084	78,708	(2,807)
Fund balance - Beginning of Year	<u>546,492</u>	<u>546,492</u>	<u>546,492</u>	<u>-</u>
Fund balance - End of Year	<u>\$ 486,942</u>	<u>\$ 629,576</u>	<u>\$ 625,200</u>	<u>\$ (4,376)</u>

See independent auditors' report.

**OTHER SUPPLEMENTARY INFORMATION**

**JEFFERSON PARISH, LOUISIANA**  
**FIRST PARISH COURT JUDICIAL EXPENSE FUND**  
**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER**  
**PAYMENTS TO AGENCY HEADS**

Year Ended December 31, 2018

Agency Heads:   Honorable Rebecca M. Olivier, Judge, Division "A"  
                           Honorable Johnny Lee, Judge, Division "B"

<b>Purpose</b>	<u>Olivier</u>	<u>Lee</u>
Benefits-retirement	\$       3,531	\$       8,950
Car allowance	8,175	8,175
Dues	1,654	2,384
Reimbursements	8	4,599
Registration fees	<u>250</u>	<u>1,300</u>
 Total	 <u>\$       13,618</u>	 <u>\$       25,408</u>

See independent auditors' report.



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**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**

To the Honorable Rebecca M. Oliver, Judge, Division "A"  
To the Honorable John J. "Johnny" Lee, Jr., Judge, Division "B"  
First Parish Court for the Parish of Jefferson  
Metairie, 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 First Parish Court Judicial Expense Fund (the Fund), which comprise the governmental activities and the major fund information as of and for the year ended December 31, 2018, and the related notes to financial statements, and have issued our report thereon dated June 26, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Fund'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund'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 Fund'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Fund'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 Fund'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 Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Carri Riggs & Ingram, L.L.C.*

June 26, 2019