

APPROVED
BY THE BOARD OF SUPERVISORS
ON 02/21/97

**Juvenile Court for the
Parish of Jefferson
State of Louisiana**

**Financial Statements
With Independent Auditor's Report Thereon**

Year Ended December 31, 2002

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

Release Date 9/24/03

TABLE OF CONTENTS

FINANCIAL SECTION

Independent Auditor's Report.....	1
Management Discussion and Analysis.....	3

BASIC FINANCIAL STATEMENTS

Statement of Net Assets - Governmental Funds.....	8
Statement of Activities - Governmental Funds.....	9
Statement of Fiduciary Net Assets.....	10
Statement of Changes in Fiduciary Net Assets.....	11
Balance Sheet - Governmental Funds.....	12
Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental Funds.....	13
Notes to Financial Statements.....	14

REQUIRED SUPPLEMENTAL INFORMATION

Statement of Revenue, Expenditures and Changes in Fund Balances- Budget and Actual.....	28
Schedule of Expenditures of Federal Awards.....	31
Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	32
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-113.....	34
Summary of Prior Year Findings.....	36
Schedule of Findings and Questioned Costs.....	38



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INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying general-purpose financial statements of Juvenile Court for the Parish of Jefferson, a component unit of Jefferson Parish, as of December 31, 2002, and for the year then ended. These general-purpose financial statements are the responsibility of the Juvenile Court for the Parish of Jefferson's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Juvenile Court for the Parish of Jefferson as of December 31, 2002, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

As described in Note A, the Court has implemented a new financial reporting model, as required by the provisions of GASH Statement No. 24, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as of December 31, 2002.

The management's discussion and analysis and budgetary comparison information on pages 3 through 7 and pages 28 through 30, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied limited procedures, which consisted principally of inquiry of

Business



Taxes



Finance



Estates

Member:

Certified for Accreditation



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Accountants



Institute of Certified Public
Accountants



management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Juvenile Court for the Parish of Jefferson basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not required part of the basic financial statements. The combining and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued my report dated June 18, 2003 on my consideration of the Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

My audit was performed for the purpose of forming an opinion on the general-purpose financial statements of Juvenile Court for the Parish of Jefferson, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

Brian E. Adorno, CPA
A Professional Corporation

New Orleans, Louisiana
June 18, 2003

**Juvenile Court for the Parish of Jefferson
Management Discussion and Analysis
For the Period Ending December 31, 2002**

An financial management of Juvenile Court for the Parish of Jefferson (The "Court"), we urge readers of these financial statements this narrative overview and analysis of the financial activities of the Court for the fiscal year ending December 31, 2002. This discussion and analysis is designed to assist the reader in focusing on the significant financial issues and activities and to identify any significant changes in financial position. We encourage readers to consider the information presented here in conjunction with the financial statements taken as a whole.

Given this is the Court's first year for presentation under GASB Statement No. 34, a comparative analysis of financial information has not been presented. However, in the future, when prior information is available, a comparative analysis will be presented.

Financial Highlights

Operating income for the Court was \$193,457 for the fiscal year 2002. Net income produced an increase in net assets of \$213,670. The term "net assets" refers to the difference between assets and liabilities. At the close of the fiscal year 2002, the Court had net assets of \$2,894,735.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Court using the integrated approach as prescribed by GASB Statement No. 34.

The Government-Wide Financial Statements present the financial picture of the Court from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of the Court as well as all liabilities. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables and receivables.

The Fund Financial Statements include statements for each of the three categories of activities—governmental, business-type and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. The Court has no business-type activities. The fiduciary activities are agency funds, which only report a balance sheet and do not have a measurement focus. Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

**Juvenile Court for the Parish of Jefferson
Management Discussion and Analysis
For the Period Ending December 31, 2002**

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities and Changes in Net Assets

The Statement of Net Assets and the Statement of Activities and Changes in Net Assets report information about the Court as a whole and about its activities. These statements include all assets and liabilities of the Court using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Court's net assets and changes in them. Net assets are the difference between assets and liabilities, which is one way to measure the Court's financial health, or financial position. Over time, increases or decreases in the Court's net assets are one indicator of whether its financial health is improving or deteriorating.

In the Statement of Net Assets and the Statement of Activities and Changes in Net Assets, we separate the Court activities as follows:

Governmental activities—Most of the Court's basic services are reported in this category, including the General Government, Judicial Expenses, Drug Court, Truancy Assessment Center, FINS Assistance Program, and CASA Program. Parish appropriations, court costs, interest income, and state and federal grants finance these activities.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds-run the Court as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using grants and other money.

Governmental Funds

The Court's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Court's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Court's programs. The differences of results in the Governmental fund financial statements to

**Juvenile Court for the Parish of Jefferson
Management Discussion and Analysis
For the Period Ending December 31, 2003**

Discs in the Government-Wide financial statements are explained in a reconciliation schedule following each Governmental Fund financial statement.

Fiduciary Funds

The Court's fiduciary activities are reported in separate Statements of Fiduciary Net Assets. We exclude these activities from the Court's other financial statements because the Court cannot use these assets to finance its operations. The Court is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

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 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 general fund and each major special revenue fund.

Financial Analysis

Net assets may serve, over time, as a useful indicator of a government's financial position. In the case of the Court, assets exceed liabilities by \$2,094,734 at the close of the most recent fiscal year.

The largest portion of the Court's net assets reflect its investment in the Louisiana Asset Management Pool (LAMP) of \$1,138,695 at the close of the most recent fiscal year. The second largest portion of the Court's net assets is reflected in its investment in capital assets of \$793,856, which is used in the daily operation of Court activity.

**Juvenile Court for the Parish of Jefferson
Net Assets**

	<u>2003</u>
Current and Other Assets	\$1,492,983
Capital Assets	<u>793,856</u>
Total Assets	2,286,839
Current Liabilities	174,104
Bond Deposits	<u>18,000</u>
Total Liabilities	192,104

**Juvenile Court for the Parish of Jefferson
Management Discussion and Analysis
For the Period Ending December 31, 2003**

Net Assets:	
Investment in Capital Assets, net of related debt	793,886
Restricted	1,200,849
Unrestricted	<u>0</u>
Total Net Assets	<u>\$2,094,735</u>

**Juvenile Court for the Parish of Jefferson
Change in Net Assets**

	<u>2003</u>
Operating Revenues	\$4,007,354
Operating Expenses	<u>3,808,917</u>
Income from Operations	198,437
Non-operating Revenues	<u>16,213</u>
Change in Net Assets	214,650
Net assets, beginning of year	<u>1,881,085</u>
Net assets, end of year	<u>\$2,094,735</u>

Budgetary Highlights

The original budget adopted by the Judicial Expense Fund was amended several times during the fiscal year for changes in various operating and administrative expenditures necessary for the operation of the Court. The favorable variance in the Judicial Expense Fund was mainly attributable to accruals in court costs. The original budget adopted included a cooperative endeavor between the Court and the Parish of Jefferson of \$93,000, of which \$78,639 was subsequently returned to the Parish during 2003. The budget was not amended to reflect this change. Therefore, an unfavorable variance approximating this amount exists in the Treasury Assessment Services Center Fund.

Capital Assets

The Court's investment in capital assets amounts to \$793,886, net of accumulated depreciation, as of December 31, 2003. Capital assets include building improvements, equipment, and furniture. Major capital asset events during the current fiscal year included the purchase and upgrade of the Court's computer equipment and server. The Court is not responsible for any infrastructure.

**Juvenile Court for the Parish of Jefferson
Management Discussion and Analysis
For the Period Ending December 31, 2002**

Requests 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 request for additional financial information should be addressed to Scott Griffith, Fiscal Administrator, Juvenile Court for the Parish of Jefferson, Post Office Box 1900, Harvey, Louisiana 70059.

Jewell Council of Jefferson Parish
 Fire, Ambulance
 Statement of Net Assets

December 31, 2003

Statement A

ASSETS
 Cash and cash equivalents
 Investments
 Receivables
 Prepaid Expenses
 Equity Method, net of accumulated
 depreciation

Total Assets

LIABILITIES

Liabilities
 Contingent Liability
 Accounts Payable
 Bond Deposits

Total Current Liabilities

Total Liabilities

NET ASSETS
 Amount in Capital Assets, Non-Expendable
 Restricted
 Unrestricted

Total Net Assets

Class of Fund	Capital Assets Fund	Day Care (Special Fund)	Tuition (Special Fund)	Field Ambulance Program Fund	CASA Program Fund	Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,120,000	\$ -	\$ -	\$ -	\$ -	\$ 1,120,000
	\$ -	\$ 2,775	\$ 17,485	\$ -	\$ 2,287	\$ 22,547
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 646,112	\$ -	\$ 12,848	\$ 19,293	\$ 74,528	\$ 751,781
	\$ 1,120,000	\$ 2,775	\$ 17,485	\$ 19,293	\$ 76,815	\$ 1,236,368
	\$ -	\$ 49,000	\$ 60,000	\$ 5,798	\$ 23,090	\$ 137,888
	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
	\$ -	\$ 28,000	\$ 60,000	\$ 5,798	\$ 23,090	\$ 116,888
	\$ -	\$ 49,000	\$ 60,000	\$ 5,798	\$ 23,090	\$ 137,888
	\$ 1,120,000	\$ -	\$ -	\$ 19,293	\$ 23,090	\$ 1,162,383
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,120,000	\$ 49,000	\$ 60,000	\$ 19,293	\$ 23,090	\$ 1,271,383

Annville Court of Influence Parish
Gretna, Louisiana

Statement B

Statement of Activities
For the Year Ended December 31, 2002

Expenses	Indirect Expenses Allocation	Program Revenues Operating Grants and Contributions	Net (Expense) Revenues and Changes in Net Assets	
			Governmental Activities	Total
\$ 2,083,861	-	\$ 2,083,861	\$ -	\$ -
144,376	-	172,792	228,116	228,116
284,874	-	284,374	228,867	228,867
118,328	-	183,247	164,918	164,918
196,225	-	213,709	217,484	217,484
78,376	-	73,998	178,278	178,278
\$ 2,806,670	-	\$ 2,857,881	\$ 197,497	\$ 197,497

Governmental activities

- General
- Animal Expenses
- Drug Court Program
- Training Management Center
- GAIA Program
- Preventative Program

Total Governmental activities

General Revenues				
Interest Income			\$ 1,000	\$ 1,000
			\$ 1,000	\$ 1,000
Total General Revenues			\$ 1,000	\$ 1,000
Change in Net Assets			\$ 197,497	\$ 197,497
Net Assets - Beginning			\$ 1,851,288	\$ 1,851,288
Increases - 2002			\$ 197,497	\$ 197,497
			\$ 1,851,288	\$ 1,851,288

Juvenile Court of Jefferson Parish
Gretna, Louisiana
Statement of Fiduciary Net Assets

Statement C

For the Year Ended December 31, 2002

	Support Enforcement Fund	Fees and Assessments Fund	Total
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Bond Deposits	<u>8,185</u>	<u>-</u>	<u>8,185</u>
Total Assets	<u>\$ 8,185</u>	<u>\$ -</u>	<u>\$ 8,185</u>
LIABILITIES			
Liabilities:			
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS	<u>\$ 8,185</u>	<u>\$ -</u>	<u>\$ 8,185</u>

**Juvenile Court of Jefferson Parish
Gretna, Louisiana
Statement of Changes in Fiduciary Net Assets**

Statement D

For the Year Ended December 31, 2002

	<u>Support Enforcement Fund</u>	<u>Fees and Assessments Fund</u>	<u>Total</u>
ADDITIONS			
Deposits:			
Support payments	\$ 1,804,233	\$ -	\$ 1,804,233
Other	73,404	4,081	77,485
Fines collected	-	37,185	37,185
Fees collected	16,853	192,365	209,218
Other adjustments	803	-	803
Total Additions	\$ 1,995,293	\$ 233,531	\$ 2,228,824
DEDUCTIONS			
Deposits refilled to:			
Litigants	\$ 1,804,233	\$ -	\$ 1,804,233
Juvenile Court Judicial Expense Fund	19,873	133,235	153,108
Other agencies	54,708	154,335	209,043
Total Deductions	\$ 1,978,814	\$ 287,570	\$ 2,266,384
CHANGE IN NET ASSETS	\$ 1,016,479	\$ -	\$ 1,016,479
Net Assets - Beginning			
	-	-	-
Net Assets - Ending	\$ 1,016,479	\$ -	\$ 1,016,479

Jointly-Governed Infrastructure Projects
 (Bylaws, Licenses)

Balance Sheet
 Governmental Funds

December 31, 2021

ASSETS	General	Admitted Entities	Org. (Net)	Treasury Assessment (Net)	Post Assessment Debits	GAAs (Net)	Total Governmental Total
Cash and cash equivalents	\$ 1,138,000	\$ 140,779	\$ -	\$ -	\$ -	\$ -	\$ 1,278,779
Investments	-	88,000	319	-	-	-	88,319
Accounts receivable	-	-	2,071	8,488	-	27,487	38,046
Other receivables	-	24,043	-	-	-	-	24,043
Prepaid expenses	-	689,000	-	64,364	-	-	753,364
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Total Assets	\$ 1,138,000	\$ 851,822	\$ 2,391	\$ 72,852	\$ -	\$ 27,487	\$ 2,039,952
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ 18,000	\$ 44,883	\$ 84,347	\$ 2,188	\$ 22,208	\$ 171,626
Due to other funds	\$ 470,000	-	151,262	-	1,887	71,268	693,417
Notes payable	-	8,000	-	-	-	-	8,000
Total Liabilities	\$ 470,000	\$ 26,000	\$ 151,262	\$ 84,347	\$ 4,075	\$ 93,476	\$ 809,160
Fund Balances							
Portion retained for program and/or	\$ 668,000	\$ 834,714	\$ -	\$ -	\$ -	\$ -	\$ 1,502,714
work, including expenses, TRS, Long Term							
Fund for GAAs operations	-	27,200	272,244	27,200	14,000	294,621	-
Portion retained for program and/or	868,000	888,000	272,262	27,200	14,000	294,621	1,502,184
work							
Total Liabilities and Fund Balances	\$ 1,338,000	\$ 1,750,914	\$ 272,262	\$ 58,747	\$ 18,075	\$ 294,621	\$ 2,039,952

Amounts reported by governmental activities in the
 accompanying financial statements are presented because:
 Capital assets used in governmental activities are not
 financial resources and therefore are not reported in the funds.

Total assets of governmental activities

\$ 2,039,952

Accounts Trust of Jefferson Parish
Gretna, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2022

	General	Water Fund	Fire Fund	Library Fund	EM Fund	Other Funds	Total
Revenues							
Cash, Fees, and Int.	\$ -	\$ 60,000	\$ 0	\$ 0	\$ -	\$ -	\$ 60,000
Grant Revenues	3,000,000	-	1,000,000	80,000	-	0	4,080,000
Intergovernmental	14,000	-	-	-	-	-	14,000
Interest Income	-	-	-	-	-	-	-
Indirect Revenues	-	-	-	-	-	-	-
Miscellaneous	1,000,000	10,000	10,000	10,000	10,000	10,000	1,050,000
Total Revenues	4,014,000	70,000	1,010,000	90,000	20,000	10,000	5,264,000
Expenditures							
Administration	1,000,000	400,000	1,000	10,000	1,000	10,114	2,415,114
Program	-	1,000,000	100,000	60,000	10,000	10,000	1,780,000
Capital Outlay	-	1,000,000	-	100,000	1,000	10,000	1,111,000
Total Expenditures	1,000,000	2,400,000	100,000	170,000	21,000	30,114	3,621,114
Change in Net Position or Fund Balance	\$ 3,014,000	\$ 299,999	\$ 909,999	\$ 730,000	\$ 189,000	\$ 79,886	\$ 4,642,884
Beginning Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Ending Balance	4,014,000	1,299,999	1,909,999	1,730,000	1,189,000	1,079,886	10,642,884

Net Change in Net Position or Fund Balance

Amount reported for governmental activities is the
amount reported in the statement of net position.

Capital outlay includes the acquisition of capital assets. However, if the acquisition of capital assets is financed through the sale of capital assets, the acquisition is not reported as capital outlay in the current period. These amounts are

Capital Outlay
Depreciation Expense
Less: Expenditures on Capital Assets

Change in net assets or fund balances

\$ 4,642,884

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

The Juvenile Court for the Parish of Jefferson (the Court) was established by Act 110 of the Extraordinary Session of the 1998 Legislature. There are presently three divisions in the Court (Divisions A, B, and C). The Court is of limited jurisdiction with exclusive original jurisdiction over certain proceedings involving children and adults as set forth in the Louisiana Children's Code. The Court's geographic jurisdiction consists of the Parish of Jefferson.

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

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

GASB No. 34 Implementation

The accompanying financial statements of the Juvenile Court for the Parish of Jefferson have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). In June 1999 the GASB issued Statement 34 (Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments and Statement 35 (Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities). These Statements establish new financial reporting requirements for state and local governments and public colleges and universities throughout the United States. They require new information and restructure much of the information that governments have presented in the past. Compatibility with reports issued in prior years is affected.

The Court has adopted the provisions of GASB Statements 34 and 35 for its fiscal year ended December 31, 2002. With the implementation of GASB Statements 34 and 35, the Court has prepared required supplementary information titled Management's Discussion and Analysis, which precedes the basic financial statements.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Other GASB Statements are required to be implemented in conjunction with GASB Statements 34 and 35. Therefore, the Court has implemented the following GASB Statements in the current fiscal year: Statement 33—Accounting and Financial Reporting for Non-exchange Transactions, Statement 36—Recipient Reporting for Certain Shared Non-exchange Revenues, Statement 37—Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments: Omnibus, and Statement 38—Certain Financial Statement Note Disclosures. The accompanying financial statements present the financial position of the Court and the various funds and fund types, the results of operations of the Court and the various funds and fund types.

Government-wide Financial Statements

The government-wide financial statements include the statement of net assets and the statement of activities. 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 statement of activities 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 may include portions of a fund or summarize 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 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 those program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Fund Accounting

Fund financial statements are provided for governmental and fiduciary funds.

The fund classifications and a description of each existing fund type follow:

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Funds

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

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

Fiduciary Funds

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

- **Expendable trust funds** – accounted for in essentially the same manner as government funds. The resources, including both principal and earnings, may be expended. The Court has no expendable trust funds.
- **Non-expendable trust funds** – accounted for in essentially the same manner as proprietary funds (not included in these statements). The principal may not be expended. The Court has no non-expendable trust funds.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- *Agency funds* – account for assets held by the Court on behalf of others as their agent. *Agency funds* are custodial in nature, and do not involve measurement of results of operations. The Court's Support Enforcement Fund and Fees and Assessments Fund are agency funds.

Basis of Accounting

The financial statements of the Court are prepared in accordance with generally accepted accounting principles (GAAP). The Court's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued after November 30, 1988, unless they conflict with GASB pronouncements.

The government-wide financial statements report using economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds).

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

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

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

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

The Court has only direct expenses relating to each program or activity and therefore no allocation of indirect expenses are deemed necessary.

Budget and Budgetary Accounting

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

The General Fund accounts for expenditures made on the Court's behalf by the Jefferson Parish Council. These expenditures are budgeted by the Council and expenditures are made at their discretion. There were several amendments to the General Fund budget during the year due to the various locations of monies to be expended. During 2002, the Parish of Jefferson paid \$2,063,841 for administrative expenses of the Court.

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

Cash and Cash Equivalents and Investments

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

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

Fixed Assets and Depreciation

The Court's property, plant, and equipment with useful lives of more than one year are stated at historical cost and comprehensively reported in the governmental-wide financial statements.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Costs associated with normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When the capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

Buildings	40
Building Improvements – A/C Units	20
Building Improvements – Electrical	30
Land Improvements – Parking Lots	20
Furniture and Office Equipment	5
Computer Equipment	5

Compensated Absences

Eligible employees of the Juvenile Court for the Parish of Jefferson accrue vacation leave at varying rates based on their years of continuous service. Employees hired before April 26, 1986, may carry forward a maximum of ninety unused vacation days from one year to the next. Employees hired after April 26, 1986, may carry forward a maximum of twenty days. Employees of the Court accrue sick leave at a rate of 13 days per year. There is no limitation on the amount of sick leave that may be carried forward from one year to the next. At the time of retirement, sick leave can be converted into cash and/or service credit.

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

Fund Equity

The governmental fund financial statements report reserved fund balance for amounts not appropriable for expenditures or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

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

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

external transactions and reimbursements are reported as transfers. Nonrecuring or nonrenewal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE B – CASH

At December 31, 2002, the carrying amount of the Court's deposits was \$148,788, and the book balance was \$177,878. The bank balance is categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the Court's agent in the Court's name (Category 1)	\$108,000
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Court's name (Category 2)	\$ 177,878
Uncollateralized – includes balances that is collateralized with securities held by the pledging financial institution, but not in the Court's name (Category 3)	\$ _____
Total bank balance	\$ 277,878

Under state law, these deposits must be insured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE C – INVESTMENTS

At December 31, 2002, the Court holds investments totaling \$1,138,695 as follows:

	Carrying Amount	Market Value
Louisiana Asset Management Pool (LAMP)	\$1,138,695	\$1,138,695
Total	\$1,138,695	\$1,138,695

In accordance with GASB Codification Section 150.165, the investment in LAMP at December 31, 2002, is not categorized in three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMP may have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2004, LAMP's Investment Guidelines were amended to permit the investment in government-only money market funds. In its 2004 Regular Session, the Louisiana Legislature (Senate Bill No. 312, Act 700) enacted USA-R.S. 33:2825(A)(1)(g) which allows municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-1P-1) commercial paper of domestic United States corporations."

Effective October 1, 2004, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with maturity in excess of 297 days. LAMP is designed to be

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE C – INVESTMENTS (continued)

highly liquid to give its participants immediate access to their account balances. 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 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.

NOTE D – FIXED ASSETS

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

	Balance at January 1, 2002	Additions	Retirements	Balance at December 31, 2002
Office furniture and equipment:	\$ 686,470	\$226,704	\$134,990	\$ 778,184
Building improvements:	\$47,668	—	—	\$47,668
Total:	\$1,234,060	\$226,704	\$134,990	\$1,326,174
Accumulated Depreciation:	\$ 570,138	\$ 86,540	\$134,990	\$ 521,688
Fixed Assets, net:	\$ 663,922	\$140,164	\$ —	\$ 804,086

Depreciation expense for the twelve months ending December 31, 2002 totaled \$86,540.

Following is a schedule of amounts charged to each function in the statement of activities:

Judicial Expenses	\$80,786
Treasury Assessment Center	\$ 6,510
CASA Program	\$ 4,780
FDNS Assistant Program	\$ 2,464
	\$94,540

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE E – LEASE AGREEMENTS

In February 2002, the Court entered into a two-year operating lease agreement with Avaya Communications for an upgrade to its existing phone system. The lease provides for monthly payments of \$1,489, which commenced on March 15, 2002.

NOTE F – INTERFUND RECEIVABLES/PAYABLES

The Court has interfund receivables and payables at December 31, 2002.

	Due from other funds	Due to other funds
General fund	\$ -0-	\$ 472,629
Special Revenue – Judicial Expense Fund	690,104	-0-
Special Revenue – Drug Court	-0-	131,242
Special Revenue – TASC	16,764	-0-
Special Revenue – FINE	-0-	1,801
Special Revenue – CASA	<u>-0-</u>	<u>71,205</u>
Total	<u>\$ 676,868</u>	<u>\$ 676,868</u>

NOTE G – PENSION PLANS

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

NOTE H – COMPENSATION OF JUDGES

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

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE I - CHILD SUPPORT COURT COSTS

The Court collects court costs under the provisions of the Louisiana Children's Code, specifically LSA-Cc, C. art. 409D. Under the provisions of this statute, effective July 31, 1995, the Court assesses and collects court costs equal to 2% 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 collection 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, 2002, the Court collected \$15,505 directly from the court registry, and received \$813,304 from the State in Child Support court costs.

NOTE J - DONATED SERVICES

The CASA (Court Appointed Special Advocate) Program Fund of Juvenile Court is a specialized volunteer service. Advocates focus on the best interests of the abused and neglected children within the Juvenile Court System. The role of the volunteer advocate is to investigate the facts and circumstances of the case, report the facts in written form to the Court, monitor the child's situation and compliance with court orders and services, and advocate in the child's best interests. The value of these volunteer services is computed using the average pay for these services of \$10 per hour, as determined by the Program Director based on various grant applications through the national organization of CASA. For 2002, the average hourly pay of \$10.00 per hour, and there were approximately 3,526 hours worked on cases by volunteer personnel, resulting in an estimated value of \$35,260 for volunteer services, which is reported as operational revenue and expense of the CASA Fund.

NOTE K - FEDERAL AWARDS

The Court receives cost reimbursements for Juvenile Drug Court operations from the Louisiana Supreme Court, as administrator of funding from the Division of Administration of the Department of Social Services. During 2002, the Court received \$211,687 from the Supreme Court as reimbursement for program costs. At December 31, 2002, the Juvenile Drug Court had listed as a receivable \$2,521 for cost reimbursements for expenditures made during 2002.

In December 2001, the Court was approved for Temporary Assistance of Needy Families (TANF) funding for the support and expansion of the CASA Assistance Program. These funds

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE K - FEDERAL AWARDS (continued)

are administered through the State of Louisiana Supreme Court. The Court was approved for funding up to \$223,883 for the federal fiscal year (October 1, 2001 through September 30, 2002).

During 2002, the Court received \$207,034 and expended \$396,479 of these funds. For the federal fiscal year (October 1, 2002 through September 30, 2003) the Court was awarded funding up to \$296,737. During 2002, the Court received \$18,682 and expended \$48,455 of these funds. At December 31, 2002, the Court has listed as a receivable \$29,773 for cost reimbursements for expenditures made during 2002.

During 2001, the Court was awarded a grant as a sub-grantee for the Victims of Families Act (VOCA)-CFDA # 16-375 from the Louisiana Commission on Law Enforcement (LCLE) to provide for the support and expansion of the CASA Assistance Program in the amount of \$53,995. This agreement began October 1, 2001 and ends September 30, 2002. The agreement calls for the Court to match grant funds by approximately 25%. Payments received under this grant during 2002 were \$43,835. During 2002, the Court was awarded another grant as sub-grantee for VOCA from the LCLE for the additional support of the CASA Assistance Program in the amount of \$53,995. This agreement began November 1, 2002 and ends on October 31, 2003. Payments received under this grant during 2002 were \$7,508. The Court has listed as a receivable, at December 31, 2002, \$7,714 for cost reimbursements for expenditures made during 2002 under this agreement.

NOTE L - CONTRACTS/GRANTS/DONATIONS

During 2002, the Court was the recipient of funds from I-CAN Help, Inc. in the amount of \$48,874. These funds were raised by the I-CAN Help organization through fundraising events held during the year, such as the Drug Court Gala. Accordingly, the Court designated these funds for use by the Juvenile Drug Court.

During 2002, the Court was the recipient of a grant awarded by the Louisiana Supreme Court, as administrator, for the Families in Need of Services (FINS) Assistance Program. The grant runs from July 1, 2001 through June 30, 2002. Based on budgeted information provided in the application for FINS funding, upon approval from the Louisiana Supreme Court, the Court is paid a monthly subsidy to provide for the administration and operation of the program. The Court received \$70,490 under this agreement during 2002.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE M – COOPERATIVE ENDEAVOR AGREEMENTS

On October 12, 1999, the Court entered into an agreement with the Parish of Jefferson for the development, implementation, and utilization of an assessment instrument, a data collection process, and a Treasury and Assessment Services Center. Under the terms of the agreement, the Court is to provide all necessary personnel and supplies to ensure the implementation of the assessment instrument, development and utilization, and to establish TASC and provide for its implementation. This agreement was amended on March 7, 2001. Upon approval from the Council, this agreement was renewed for one additional year. The Court received \$95,000 under this agreement during 2002. However, the Court has agreed to refund \$78,638 to the Parish of Jefferson for monies not expended during 2002.

NOTE N – ECONOMIC DEPENDENCY

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

As previously stated, the Court receives federal and state grants to conduct the TASC, CASA, Drug Court, and FINS programs. Should the amount of these grants be substantially reduced or discontinued, the operations of these programs will be correspondingly reduced or eliminated.

The Court is aware of no plans on the part of any of its funding sources to significantly reduce funding for the year ending December 31, 2003.

NOTE O – RESERVED AND DESIGNATED FUND BALANCES

The Judge's meeting in June have reserved its entire fund balance of \$668,875 of the General Fund for the expansion of the Court building and program start up costs. The members of the Court have also designated \$634,774 of the Judicial Expense fund balance for the operations of the Treasury Assessment and Services Center, Drug Court, FINS Assistance Program, CASA Program and various computer upgrades and the expansion of the Court building.

JUVENILE COURT FOR THE PARISH OF JEFFERSON
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE P – FUND BALANCE DEFICIT

Special Revenue Funds

Juvenile Drug Treatment Court Fund – The Drug Court’s deficit in fund balance of \$173,164 is a result of inadequate revenue to cover expenditures made since its inception in 1998.

Truancy Assessment and Services Center - The TASC deficit in fund balance of \$17,160 is a result of accounts payable at the end of December 2002.

FENS Assistance Program – The deficit in fund balance of \$4,000 is a result of inadequate revenue to cover expenditures made during the current fiscal year.

CASA Program – The deficit in fund balance of \$56,923 is a result of inadequate revenue to cover expenditures made during the current fiscal year.

NOTE Q – COMMITMENTS

On February 18, 2003, the Court entered into a cooperative endeavor agreement with the Parish of Jefferson to assist in funding the purchase by the Parish of Jefferson of the vacant land adjacent to the Juvenile Justice Complex to enable future expansion of the Juvenile Court as well as for the purpose of planning, developing, expanding, constructing and improving present and future detention facilities and all other Juvenile Services Department facilities and services for Jefferson Parish. Under the terms of the agreement, the Court agreed to pay the Parish of Jefferson \$180,000 per year for five years beginning effective January 1, 2003.

Jermis Court of Jefferson Parish
 Sewer Lateral
 Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 2022

	General Fund		Interest		Judicial Expenses Fund		Interest
	Actual	Original Budget	Revised Budget	Revenue From (Accountable)	Original Budget	Revised Budget	
REVENUE							
Fees, Gas and Sewer	-	-	\$ -	\$ -	\$ 87,000	\$ 88,700	\$ 88,000
Grant income	-	-	-	-	-	-	-
Individual Services	-	3,800,000	(175,000)	(1,000)	-	-	-
Responsibilities	-	(3,000)	(3,000)	30	-	-	-
Interest income	-	-	-	-	-	-	-
TOTAL REVENUES	-	3,800,000	3,698,000	(1,000)	87,000	88,700	88,000
EXPENDITURES							
Capital							
Administration	2,000,000	2,000,000	2,075,000	11,000	68,000	74,000	80,000
Programs	-	-	-	-	75,000	75,000	(1,000)
Capital debt	-	-	-	-	33,000	33,000	-
TOTAL EXPENDITURES	2,000,000	2,000,000	2,075,000	11,000	176,000	182,000	79,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,800,000	2,800,000	1,623,000	8,000	248,000	265,700	9,000
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	1,800,000	2,800,000	1,623,000	8,000	248,000	265,700	9,000
FUND BALANCE - BEGINNING OF YEAR	1,987,872	1,977,800	1,988,877	0	1,880,000	1,877,000	1,880,000
FUND BALANCE - END OF YEAR	-	-	-	-	-	-	-

Jennette Court of Jefferson Parish
 Parish Council
 Statement of Revenues, Expenses and any
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 2003

	2003 Court Expense Fund			2003 Police Department Expense Fund			2003 Fire Department Expense Fund		
	Actual	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget
REVENUE									
Cash, fees and fines	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant income	54,376	314,000	370,376	207,189	207,189	207,189	207,189	207,189	207,189
Individual licenses	-	-	-	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>54,576</u>	<u>314,000</u>	<u>370,576</u>	<u>207,189</u>	<u>207,189</u>	<u>207,189</u>	<u>207,189</u>	<u>207,189</u>	<u>207,189</u>
EXPENSES									
Contractual	17,774	-	17,774	11,049	11,049	11,049	11,049	11,049	11,049
Administrative program	66,206	174,864	174,864	367,248	374,248	374,248	367,248	374,248	367,248
Capital costs	-	-	-	64	64	64	-	-	64
TOTAL EXPENSES	<u>83,980</u>	<u>174,864</u>	<u>192,638</u>	<u>378,361</u>	<u>485,361</u>	<u>485,361</u>	<u>378,297</u>	<u>485,361</u>	<u>485,361</u>
EXCESS DEFICIT OF REVENUE OVER EXPENSES	\$ (29,404)	\$ (140,864)	\$ (22,062)	\$ (171,172)	\$ (278,172)	\$ (278,172)	\$ (171,108)	\$ (278,172)	\$ (278,172)
OTHER FINANCIAL MOVEMENTS:									
Operating Transfers in	-	-	-	-	-	-	-	-	-
Operating Transfers out	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCIAL MOVEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES AND OTHER FINANCIAL MOVEMENTS OVER EXPENSES AND OTHER FINANCIAL MOVEMENTS	\$ (29,404)	\$ (140,864)	\$ (22,062)	\$ (171,172)	\$ (278,172)	\$ (278,172)	\$ (171,108)	\$ (278,172)	\$ (278,172)
FUND BALANCE - BEGINNING OF YEAR	<u>1,117,245</u>	<u>1,117,245</u>	<u>1,117,245</u>	<u>1,117,245</u>	<u>1,117,245</u>	<u>1,117,245</u>	<u>1,117,245</u>	<u>1,117,245</u>	<u>1,117,245</u>
FUND BALANCE - END OF YEAR									

The accompanying notes are an integral part of the statement.

American Society of Addiction Medicine
 (ASAM), Louisiana
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the Year Ended December 31, 2021

	Fiduciary Programs Fund			C&M Support Fund			In Home Programs (Subtotal)
	Actual	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	
REVENUES							
Cash, Fees, and Fees							
Grant Revenue	\$ 76,490	\$ 76,490	\$ -	\$ 279,247	\$ 279,247	\$ 284,410	\$ 284,410
Individual Donations	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
TOTAL REVENUES	76,490	76,490	-	279,247	279,247	284,410	284,410
EXPENDITURES							
Salaries							
Administrative	\$ 8,804	-	\$ 8,804	\$ 1,114	-	-	\$ 14,124
Programs	\$ 1,150	\$ 1,150	\$ 1,150	\$ 205,295	\$ 205,295	\$ 211,445	\$ 205,295
Capital costs	\$ 1,081	-	\$ 1,081	\$ 7,181	-	-	\$ 11,933
TOTAL EXPENDITURES	\$ 10,935	\$ 10,935	\$ 10,935	\$ 213,590	\$ 210,590	\$ 211,445	\$ 231,352
ENCLOSURE(S) OF REVENUES (EXPENDITURES)	(10,935)	-	(8,845)	(88,746)	(88,846)	(86,444)	44,879
PREREVENUES (EXPENDITURES) Transfers In Transfers Out	-	-	-	-	-	-	-
TOTAL TRANSFERS (REVENUES) (EXPENSES)	-	-	-	-	-	-	-
ENCLOSURE(S) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(10,935)	-	(8,845)	(88,746)	(88,846)	(86,444)	24,879
FUND BALANCE - BEGINNING OF YEAR	\$ 6,852	\$ 6,852	\$ 6,852	\$ 4,411	\$ 4,411	\$ 4,411	-
FUND BALANCE - END OF YEAR	\$ (4,083)	\$ (4,083)	\$ (4,083)	\$ (84,335)	\$ (84,432)	\$ (82,033)	\$ (24,879)

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

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

I have audited the general purpose financial statements and combining, individual fund and account group financial statements of Juvenile Court for the Parish of Jefferson, a component unit of Jefferson Parish, as of and for the year ended December 31, 2002, and have issued our report thereon dated June 18, 2003. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Juvenile Court for the Parish of Jefferson's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs at item 2002-1.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Juvenile Court for the Parish of Jefferson's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control

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components does not reduce to a relatively low level the risk that material misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by an employee in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operations that I consider to be material weaknesses. However, I noted other matters involving the internal control over financial reporting that I have reported to the Members of the Court in a separate letter dated June 18, 2003.

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

Brian E. Adorno, CPA
A Professional Corporation

New Orleans, Louisiana
June 18, 2003



**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
 TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
 COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

*Judge of the Court
 Juvenile Court for the Parish of Jefferson
 Jefferson Parish, Louisiana*

Compliance

I have audited the compliance of Juvenile Court for the Parish of Jefferson with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ending December 31, 2002. Juvenile Court's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Juvenile Court's management. My responsibility is to express an opinion on Juvenile Court's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Juvenile Court's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Juvenile Court's compliance with those requirements.

In my opinion, Juvenile Court for the Parish of Jefferson complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002. However, the results of my auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB

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Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2000-1.

Internal Control Over Compliance

The management of Juvenile Court is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Juvenile Court's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in a normal course of performing their assigned functions. I noted no matters involving internal control over compliance and its operation that I consider to be material weaknesses.

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

Brian E. Adams, CPA
A Professional Corporation

New Orleans, Louisiana
June 18, 2000

JUVENILE COURT FOR THE PARISH OF JEFFERSON
SUMMARY OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2002

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

No findings had been reported.

Section II - Internal Control and Compliance Material to Federal Awards

No findings had been reported.

Section III - Management Letter

2002-3 Organizational Structure and Segregation of Duties

Condition: The size of the Court's administrative staff precludes certain internal controls that would be preferred if the office were large enough to provide optimum segregation of duties. This situation dictates that the Judge's of the Court remain closely involved in the financial affairs of the Court to provide oversight and independent review functions. During the audit, it was noted that checks were predominantly signed by the Assistant Judicial Administrator, even though the Judges and Judicial Administrator also have authority to sign checks. The Assistant Judicial Administrator is also responsible for handling much of the Court's accounting functions. For optimal segregation of duties, and due to the increase in the receipt of federal funding and the expansion of various grant-funded programs, check-signing should rest solely with the Judicial Administrator or the Judges.

Recommendation: Due to the size of the Court's administrative staff precluding certain internal controls to provide the optimum segregation of duties, the Judges of the Court should remain closely involved in the financial affairs of the Organization.

Current Status: The Judges are remaining closely involved in the financial affairs of the Court to provide the oversight and independent review necessary given the current size of the administrative staff.

Recommendation: Due to the increase in federal funding and the expansion of various grant-funded programs, the optimal segregation of duties, check signing should rest solely with the Judicial Administrator or the Judges, since the Assistant Judicial Administrator is responsible for the handling of much of the Court's accounting functions.

Current Status: Check-signing authority mainly resides with the Judicial Administrator and the Deputy Judicial Administrator, and as necessary the Judges of the Court. However, the Assistant

JUVENILE COURT FOR THE PARISH OF JEFFERSON
SUMMARY OF PRIOR YEAR FINDINGS (continued)
For the Year Ended December 31, 2002

Judicial Administrator still may sign checks in circumstances where the Judge or the Administrator is unavailable.

2002-2 Accounting System Modifications

Condition: Over the past few years, the Court has expanded its involvement in various grant-funded programs for which a separate accounting of receipts and expenditures are necessary to meet various agency-reporting requirements. The Court's current accounting system is not capable of generating specific reports relating to these grants or its related program. The Court should upgrade its automated accounting system to allow specific reporting by program and/or grant funding to assist Court management in analyzing specific program related activity.

Recommendation: Due to the Court's involvement in various grant-funded programs for which separate accounting of activity is necessary to meet the various agency requirements, the Court should modify its system to allow for specific reporting by program and/or grant funding to assist management in analyzing specific program activity.

Action: The Court has engaged their software programmers to address this issue of specific report generation to assist with analysis of program activity and funding. Several reports have been developed to help assist the Court with program reporting, however, these program reports are not currently being utilized by the staff to its potential.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON
SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2002**

Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the general-purpose financial statements of Juvenile Court for the Parish of Jefferson.
2. No instances of noncompliance material to the general-purpose financial statements of Juvenile Court for the Parish of Jefferson were disclosed during the audit, however the result of auditing procedures disclosed instances of noncompliance with those requirements required to be reported in accordance with OMB Circular A-133.
3. The auditor's report on compliance for the major federal award programs for Juvenile Court for the Parish of Jefferson expresses an unqualified opinion on all major federal programs.
4. Audit findings, required to be reported in accordance with Section 518(a) of OMB Circular A-133, are reported in this Schedule.
5. The programs tested as major programs included:
 - a. US Department of Health and Human Services; CFDA #
Pass-through from Louisiana Department of Social
Services—TAMU Block Grant 93.588
6. The threshold for distinguishing Type A and B programs was \$200,000.

Findings – Financial Statements Audit

Reportable Conditions – None noted.

**JUVENILE COURT FOR THE PARISH OF JEFFERSON
SCHEDULE OF FINDINGS AND QUESTIONED COST (continued)
For the Year Ended December 31, 2002**

Findings and Questioned Costs – Major Federal Award Programs Audit

US Department of Health and Human Services

2002-1 TANF Block Grant – CFDA #93.559; CASA Assistance Program
Grant Period October 1, 2001 through September 30, 2002

Reversible Condition: Payroll and related employee benefits of the CASA Program are paid thru the Parish of Jefferson, of which Juvenile Court is a component unit. At the beginning of the fiscal year, payroll and related benefits are estimated for the upcoming year. The Court used this information in the preparation of cost reimbursement forms submitted to Louisiana CASA, a pass-through administrator of the federal funding. Actual expenditures differed from those submitted resulting in an over-reimbursement of federal funding in the amount of \$11,357.

CPA

Member Public
Accountant, AICPA

BRIAN E. ADORNO

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New Orleans, Louisiana 70114

Phone: (504) 277-6280
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June 18, 2003

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

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Finance

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Estates

In planning and performing my audit of the general-purpose financial statements of Juvenile Court for the Parish of Jefferson, a component unit of Jefferson Parish, for the year ended December 31, 2002, I considered the Court's internal control structure to plan my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on internal control structure.

However, during my audit, I became aware of several matters that are opportunities for strengthening internal controls and operational efficiency. (I previously reported on the Court's internal control structure in my report dated June 18, 2003.) This letter does not affect my report dated June 18, 2003 on the general-purpose financial statements of Juvenile Court for the Parish of Jefferson.

I will review the status of these comments during my next audit engagement. I have already discussed many of these comments and suggestions with the appropriate members of management. I will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. My comments are summarized as follows:

2002-1 Accounting System Reporting for Program Activities

Over the last several years, the Court has expanded its involvement in various grant-funded programs for which a separate accounting of receipts and expenditures are necessary to meet various agency-reporting requirements. I commented in the prior year that the Court's current accounting system was not capable of generating specific reports relating to these grants or its related programs. I also suggested that the Court upgrade its automated accounting system to allow specific reporting by program and/or grant funding to assist Court management in analyzing specific program related activity. The Court's current accounting system is now capable of generating specific reports relating to these grants or its related programs; however, the Court has not utilized these capabilities to assist management with the specific reporting requirements and/or analysis of specific program activity.

Member:

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2002-2 Organizational Structure and Segregation of Duties

In prior years, I have commented on the size of the Court's administrative staff precluding certain internal controls that would be preferred if the office were large enough to provide optimum segregation of duties. This situation dictates that the Judge's of the Court remain closely involved in the financial affairs of the Court to provide oversight and independent review functions. As noted in the prior year, the Assistant Judicial Administrator is responsible for handling much of the Court's accounting functions. For optimal segregation of duties, and due to the increase in the receipt of federal funding and the expansion of various grant-funded programs, check signing should rest solely with the Federal Administrator, Deputy Judicial Administrator or the Judges.

2002-2 Invoice Approval

It was noted during my test of transactions that several invoices lacked approval for payment on the face of the invoice even though it was likely they were properly approved. The Judicial Administrator should indicate his approval of all invoices on the face thereof before payment is made.

I wish to thank Ms. Louise Kelly, Ms. Dawn Palermo and Mr. Scott Griffith for their support and assistance during my audit.

This report is intended solely for the information and use of the Judges of the Court, management, and others within the Court.

Brian E. Adams, CPA
A Professional Corporation

44704
Auditor/Bookkeeper (Section 2)
Auditor/Bookkeeper (Section 3)
Internal Controls (Section 4)
Judicial Administrator
Courtroom Services
Assistant Judicial Administrator
Magistrate, Probation

JUVENILE COURT

PARRISH OF JEFFERSON
1044 Centre Boulevard
P. O. Box 1900
Baton Rouge, Louisiana 70804
(504) 387-5000
FAX: (504) 387-4000



MANAGEMENT'S CORRECTIVE ACTION PLAN For the Year Ended December 31, 1992

Section I – Internal Control and Compliance Material to the Financial Statement

No suggestions made.

Section II – Internal Control and Compliance Material to Federal Awards

Not applicable. No suggestions made.

Section III – Management Letter

2002-1 Accounting System Reporting for Program Activities

Suggestion: Due to the Court's involvement in various grant-funded programs for which separate accounting of activity is necessary to meet the various agency requirements, the Court should utilize the reporting capabilities of its accounting system.

Action: The Court has already engaged their software programmers to immediately address the issue of specific report generation to assist with analysis of program activity and funding and will begin to utilize its specific reporting capabilities.

2002-2 Organizational Structure and Segregation of Duties

Suggestion: Due to the size of the Court's administrative staff precluding certain internal controls to provide the optimum segregation of duties, the Judges of the Court should remain closely involved in the financial affairs of the Organization.

Action: The Judges will remain closely involved in the financial affairs of the Court to provide the oversight and independent review necessary given the current size of the administrative staff.

Suggestion: Due to the increase in federal funding and the expansion of various grant-funded programs, for optimal segregation of duties, check signing should rest solely with the Judicial Administrator or the Judges, since the Assistant Judicial Administrator is responsible for the handling of much of the Court's accounting functions.

Action: Check-signing authority will be restricted to the Judicial Administrator or the Judges of the Court.

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2002

2002 Invoice Approval

Suggestion: The Judicial Administrator should approve all invoices before payment is made.

Action: The Judicial Administrator will approve all invoices before payment is made.

Section IV - Schedule of Findings and Questioned Costs

Finding: Payroll and related employee benefits of the CASA Program were estimated for the fiscal year and are paid thru the Parish of Jefferson, of which Juvenile Court is a component unit. These estimates were used to prepare cost reimbursement reports submitted to Louisiana CASA, a pass-through administrator of TANF Block Grant funding. Actual expenditures differed from these estimates resulting in an over-reimbursement of federal funding.

Action: The Court no longer uses estimating in determining payroll and related employee benefits of these employees, which may be reimbursed by the Court from the Parish. Effective immediately, the Parish of Jefferson invoices the Court monthly for all payroll and related benefits to be reimbursed by the Court. The invoices are then submitted in the cost reports submitted to Louisiana CASA for reimbursement.

Signature: 
Title: Judicial Administrator
Date: 9-12-03