

Internal Audit Report #2021-002
24th Court Commissioners
Release Date: June 16, 2021



Tara Hazelbaker, CPA, CIA
DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

TABLE OF CONTENTS

OVERVIEW

BACKGROUND	2
OBJECTIVES	3
SCOPE	3
PROCEDURES	3

DATA / OBSERVATIONS

REVENUE STREAMS	4
OPERATING EXPENSES	5
SUPPORT FROM JEFFERSON PARISH GENERAL FUND	7
COLLECTION FUNCTION	9
OTHER ASSOCIATED FUNDS	11

CONCLUSION

SUMMARY	11
RECAP OF RECOMMENDATIONS	12

ATTACHMENTS

ATTACHMENT A: BUDGET TO ACTUAL FINANCIAL STATEMENTS	13
ATTACHMENT B: LOUISIANA REVISED STATUTES 13-717 & 13-718	30
ATTACHMENT C: FISCAL YEAR 2020 COLLECTIONS	34
ATTACHMENT D: HISTORY OF COLLECTIONS AND STAFFING INCLUDING COSTS TO COLLECT	35
ATTACHMENT E: 24 th JDC ORGANIZATIONAL CHART	36
 ATTACHMENT #1: AUDITOR INDEPENDENCE STATEMENT	 37
ATTACHMENT #2: RESPONSE FROM 24 TH COURT COMMISSIONERS	38
ATTACHMENT #3: RESPONSE FROM PARISH ADMINISTRATION	41

OVERVIEW

BACKGROUND¹

The mission of the Commissioners of the Twenty-Fourth Judicial District Court (Court Commissioners) in conjunction with the Court itself is to provide access to justice, to meet all responsibilities in a timely and expeditious manner, to provide equality, fairness, and integrity in their proceedings, to maintain judicial independence and accountability, and to reach a fair and just result by adherence to the procedural and substantive law, thereby instilling trust and confidence in the public. Also, a critical area in the Commissioner's budget is the Collections Functions. The Collections Function collects over \$2 million a year for various departments in the Parish and restitution to victims of crimes in the Parish of Jefferson.

The Court Commissioners have jurisdiction over certain civil matters (Domestic and Family Law) and criminal matters in the Twenty-Fourth Judicial District Court. Their powers are granted pursuant to LSA R.S. 13:717 (see attachment B). The offices of Court Commissioners were created to assist with the case workload of the Twenty-Fourth Judicial District Court.

The goals of the Court Commissioners are:

- 1) To establish a more open and accessible system of justice;
- 2) to meet all responsibilities to everyone affected by the court and its activities in a timely and expeditious manner;
- 3) to provide due process and equal protection of the law to all who have business before the court, and to demonstrate integrity in all procedures and decisions;
- 4) to maintain judicial independence while observing the principle of comity in its governmental relations and accountability to the public;
- 5) to implement the strategic plan; and
- 6) to collect fines and fees for various agencies in the Parish and restitution for victims of crimes in the Parish of Jefferson.



¹ 2021 Budget for Fund 22190: 24th Court Commissioners

OBJECTIVES

The objectives of this review were to:

- 1) Obtain a general understanding of revenue streams for the Court Commissioners.
- 2) Quantify and characterize the Court Commissioners' costs (e.g., Salaries, supplies, professional, other).
- 3) Document the history of the support to the Court Commissioners from Jefferson Parish and convey any key observations.
- 4) Document any other observations regarding revenues and expenses of the Court Commissioners.

During this review, Internal Audit added an objective to:

- 5) Further explore the function and cost of the collections function within the goals of the Court Commissioners.

SCOPE

Internal Audit analyzed a ten-year history of revenues, expenses, and support from the Jefferson Parish General Fund. Fiscal years 2011 up to and including 2020 were included in the scope. Internal Audit also examined corresponding financial data for the Parish's AS/400 Financial Management System. Key operational data from the court system was analyzed, such as:

- 1) Criminal Commissioners' Report,
- 2) AS/400 financial and payroll data,
- 3) the Commissioners' organizational chart and staffing structure,
- 4) Historic Agency Contribution Rates from the Louisiana State Employees' Retirement System,
- 5) Collection's data including where remitted, and
- 6) Court calendars.

PROCEDURES

Internal Audit utilized the following basic procedures in analyzing the data.

- a) Interview key personnel from Court Commissioners, Finance, and others as necessary.
- b) Obtain applicable budgets and related financial and programmatic information.
- c) Retrieve current and historical financial data from the AS/400 Financial Management System.
- d) Apply analytical procedures to available data.
- e) Identify any legal requirements for support from Jefferson Parish General Fund.
- f) Perform other procedures as deemed necessary to satisfy the objectives.

REVENUE STREAMS

The Court Commissioners incur expenses such as personnel costs, technology, supplies, and other operating expenses to fulfill their mission. Such costs are tracked in the Parish's AS/400 Financial Management System in Fund 22190.

The Court Commissioners collect fines and fees to support the operations of this fund. Internal Audit obtained revenue data from the Parish's AS/400 Financial Management System for ten years, from the fiscal year 2011 to 2020.² By examining revenues at the beginning and ending year, one will note that the revenues have declined in total by \$307,718 or 24.6%.

Revenue Description	2011	2020	\$ Difference	% Difference
Domestic Support Fees	\$114,455	\$57,214	-\$57,241	-50%
Domestic Filing Fees	33,110	352,555	319,445	964.8%
District Court Probation Fees	594,211	8,014	-586,196	-98.7%
Bail Bonds Fees	244,502	371,325	126,822	51.9%
Commissioners Fees	224,836	154,957	-69,879	-31.1%
Other Fees	40,867	198	-40,669	-99.5%
Total Fines & Fees	\$1,251,981	\$944,263	-\$307,718	-24.6%

The nature of such Fines & Fees are as follows:

Domestic Support Fees: The domestic support fee is a fee assessed to those ordered to pay child support per LSA R.S. 46-236.5(b)(1). The State collects these fees, and a check is sent to the Court Commissioners for deposit. The fees are a function of volume.

Domestic Filing Fees: The Clerk of Court collects the domestic filing fees. They are civil fees assessed at \$15.00 per case for items including but not limited to: 1) Domestic Early Intervention Triage Program Fee, 2) 835 File Petition, 3) 503 File Affidavit, 4) 504 Acceptance of Service, and 5) 762 File Verification. These fees were increased to help offset the decrease in District Court Probation Fees as described below.

District Court Probation Fees: These are fees collected by the Collections Function and related to criminal activities and have been converted to use for only the probation function as per LSA R.S. 895.1.C. Historically intensive probation fees were available for use by the Court Commissioners. Additionally, laws on Felony and Misdemeanor Offenses have changed (Louisiana 2017 Session Law Service, Act No. 281 (S.B. 220) and Penalty for distribution or possession with intent to distribute (LSA R.S. 40:966), resulting in more lenient charges which decreased probation fees' collectability. Both factors contributed to the sharp decline in fees.

Bail Bonds Fees: This fee is collected by the Jefferson Parish Sheriff's Office and is set via LSA R.S. 13:718 on bail bonds issued (See Attachment B). Fluctuations in amounts collected follow the number of bail bonds issued.

² See Summary of Revenues and Expenses by year for 2011 through 2020 on Attachment A.

Commissioners Fees: The Collections Department collects these fees set by the judges at \$175 for each criminal defendant. The decrease is considered an anomaly due to the COVID-19 pandemic. The average fees collected annually for the four years prior (2016 through 2019) was \$246,906.

Other Fees include processing fees, worthless check fees, and reimbursements for drug screening costs. In 2020, only drug screening reimbursements were received.

RECOMMENDATION #1:

The Court Commissioners have been working to identify areas where fee increases are warranted while maintaining a fair and just fee structure. Internal Audit recommends a continued review of the current fee structure to determine any appropriate and lawful fee increases.

OPERATING EXPENSES

The Court Commissioners' operating expenses totaled \$1,225,769 and \$1,411,724 in 2011 and 2020, respectively, and are summarized below. Salaries and Benefits averaged 95.1% of total costs in 2011 and 2020, with 97.4% salaries and benefits in the latest year. Internal Audit focused analysis on these expenses since they comprised the majority for the fund.

Expense Description	2011	2020	\$ Difference	% Difference
Personnel/Salaries	\$893,129	\$968,594	\$75,465	8.4%
Personnel/Benefits	228,441	401,888	173,447	75.9
Personnel/Other	12,459	4,272	-8,187	-65.7
Supplies	34,839	11,358	-23,481	-67.4
Professional/Technical	7,800	7,065	-735	-9.4
Service/Property	8,448	780	-7,668	-90.8
Other Services	32,745	16,368	-16,377	-50.0
General Expenses	1,408	1,399	-9	-0.6
Capital Outlay	6,500	0	-6,500	-100.0
Total Operating Expenses	\$1,225,769	\$1,411,724	\$185,955	15.2%

Avg.
95.1%

Personnel Salaries are attributed to fourteen (14) positions budgeted to fulfill the Court Commissioners' mission. The positions include:

3 Commissioners	1 Program Supervisor
4 Hearing Officers	3 Collection Officers
2 Department Secretaries	1 Court Probation Coordinator

The three (3) Commissioners were created via LSA R.S. 13-717 (see Attachment B). One Commissioner has jurisdiction over civil matters involving domestic relations and family law only, one over criminal matters only. The third Commissioner has jurisdiction over domestic relations, family law, and criminal matters. The Commissioners are full-time employees with salaries equal to seventy-five percent (75%) of the total salary from all sources paid to a district court judge of the Twenty-Fourth Judicial District Court. Four (4) Hearing Officers and two (2) Department Secretaries support the Commissioners.

Internal Audit verified that only three (3) Commissioners are in place as per the referenced Louisiana Statute and that the pay structure is consistent with what is allowed.

One (1) Program Supervisor, three (3) Collection Officers, and one (1) Court Probation Coordinator are dedicated to collections of several fees remitted to various Parish departments. These positions will be further analyzed in the "Collection Function" section later in this report.

The fourteen-person workforce has been in place (budgeted) since Fiscal Year 2013 (see Attachment E). Internal Audit encourages the Commissioner to review the staffing structure to determine if any efficiencies can be gained or positions can be reassigned given current technology in place and current caseloads.

Personnel Benefits include costs related to employee health and life insurances, retirement benefits, payroll taxes, and other payroll-related expenses. Benefits costs increased by \$173,447, or 75.9% from \$228,441 in 2011, to \$401,888 in 2020. The benefits category's biggest increase is related to retirement costs for the Louisiana State Employees' Retirement System (LASERS) benefit, a mandated state retirement contribution costs for the Commissioners and all Commissioners' employees. This cost increased 162% from \$113,345 in 2011, to \$296,796 in 2020. (See Financial Statements at Attachment A for more details.)

Analysis of the LASERS increase reveals that the required contribution increased over the years, and the number of employees increased as well. In 2011, the required contribution was 25.6% and increased to 40.1% in 2020. Nine (9) employees participated in 2011 and twelve (12) employees in 2020.

Description	2011	2015	2020
Commissioner	3	3	3
Hearing Officer	0	0	2
Probation Officer	0	1	1
Secretary	2	2	2
Collections Supervisor	2	1	1
Collections Officer	2	2	3
Total # of Positions	9	9	12
Required Contribution %	25.6%	37.2%	40.1%
Contribution Amount	\$113,345	\$200,183	\$296,796

Internal Audit recalculated the required contribution amount without exception. Additionally, Internal Audit confirmed that the plan's percentage contribution was consistent with that required by LASERS. The percentage of contribution needed for LASERS has increased over time based on an actuarially determined rate.

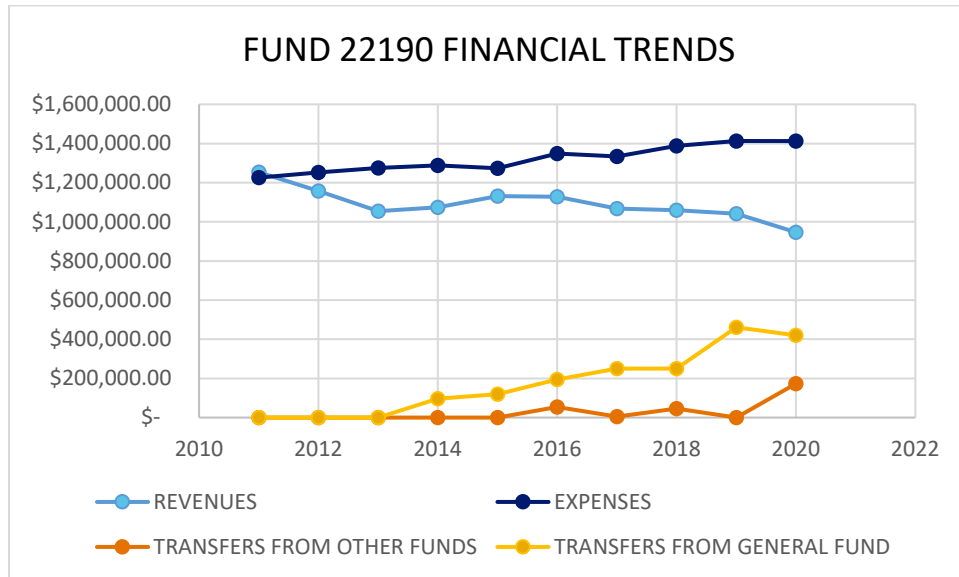
Other Personnel benefits include retirement and life insurance for retired employees. These expenses decreased from 2011 to 2020.

RECOMMENDATION #2

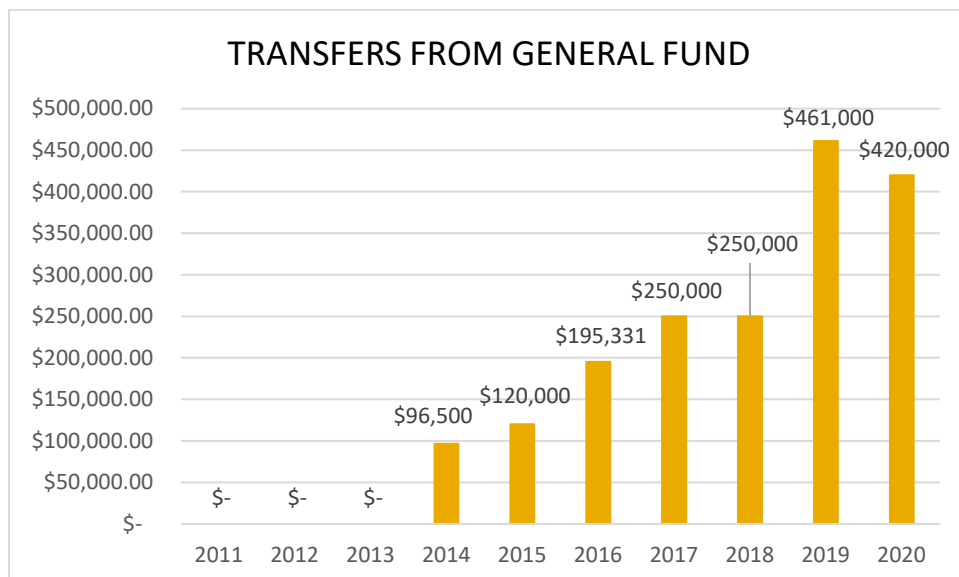
To bring expenses in line with revenues while still maintaining the integrity of the function, Internal Audit recommends the Court Commissioners review the staffing structure to determine if any efficiencies can be gained or positions can be reassigned given current technology in place and current caseloads.

SUPPORT FROM JEFFERSON PARISH GENERAL FUND

Revenues decreased by just over 24% from 2011 to 2020, while expenses increased by 15%. Over time, this has resulted in a deficit in the fund, which necessitated support from other funds. The chart below illustrates these trends.



As stated earlier in this report, revenues decreased primarily due to volume and fee structure changes. Expenses increased primarily due to the state retirement system (LASERS) contribution increase. To cover the deficit in expenses over revenues, transfers from the General Fund for the period under review began in 2014, amounting to \$96,500 and increased to \$461,000 in 2019, dropping to \$420,000 in 2020. The total transferred from the General Fund over the last seven (7) years was \$1,792,831. A closer look at General Fund transfer amounts by year is shown below.



Transfers from other funds depicted on the previous page were from Criminal Justice (Fund 22530), Unemployment Funds (Fund 66770), and Off Duty Witness Fees (Fund 22610). In 2019 and 2020, one should note that transfers of \$461,000 and \$420,000, respectively, were made from the General Fund. There was a net income in the Court Commissioner's fund (22190) of \$89,652 in 2019 and \$128,220 in 2020.³

This net income suggests that less could have been transferred from the General Fund to support the Commissioners fund. In other words, if \$291,780 instead of \$420,000 had been transferred from the General Fund to the Court Commissioners in the fiscal year 2020, then revenue would have equaled expenses in the Court Commissioners fund.

Fund 22190	2019	2020
Revenue ⁴	\$1,502,441	\$1,539,943
Expense	1,412,789	1,411,723
Net Income	\$89,652	\$128,220
Transfer from General Fund	\$461,000	\$420,000
Adjusted General Fund Transfer ⁵	\$371,348	\$291,780

Excess GF Transfers

Transfers from the General Fund to the Court Commissioners Fund are made through the Departments of Budget and Accounting. According to the Budget Director, "Revenues are received in arrears and we estimate the budgetary need. The final distribution is received in late January for December activity therefore we need to estimate the funds needs well in advance of that to amend the budget at the final December Council meeting. Since the meeting is generally early December there is two months activity that is estimated. Based on the estimated budgetary need Accounting prepares the J.E. [journal entry] to move the budgeted amount. Accounting could potentially only transfer what is needed after all collections are received however the Louisiana Local Government Budget Act needs to be considered more specifically the 5% rule. L.A. R.S. 39:1311 states that if total revenues and other sources within a fund fail to meet the total budget revenues and other sources by 5% or more, we would be in violation of the State law."

RECOMMENDATION #3:

Internal Audit recommends that the Departments of Budget and Accounting continue to work in concert with the Court Commissioners to more accurately estimate or otherwise adjust the General Fund transfer to only what is needed. The transfer should continue to be per the Louisiana Local Government Budget Act.

*** The remainder of the page was intentionally left blank. Please proceed to the next page. ***

³ See Attachment A for Summary of Revenue and Expenses for Fund 22190.

⁴ Revenue amounts include the annual transfer from the JP General Fund.

⁵ The adjusted general fund transfer does not take into consideration any fund balance reserve requirement.

COLLECTION FUNCTION

The Collections Function is charged with collecting the court costs, fines, and fees assessed by the Judges and Criminal Commissioners of the 24th JDC in felony and misdemeanor cases. Much of the court costs and fines are remitted to the Jefferson Parish Sheriff's Office for proper disbursement. The Collections Function disburses the additional fees.

Internal Audit obtained an accounting of fees collected by the Collections Function in the fiscal year 2020. A summary is shown below, while a detailed list can be found in Attachment C. A total of \$1,972,560 was collected by a Program Supervisor, three (3) Collections Officers, and one (1) Court Probation Coordinator. Note that the Court Probation Coordinator was in place until June 19, 2020. As of the timing of this report, that position remains unfilled.

Collected For:	Amount Remitted	% of Total
24 th Judicial Expense Fund	\$32,308	1.6%
Jefferson Parish Sheriff's Office	\$1,123,266	56.9%
Jefferson Parish Pooled Cash ⁶	\$154,786	7.8%
Drug Court	\$103,449	5.2%
DWI Court	\$2,502	0.1%
Intensive Probation Services	\$33,488	1.7%
La Dept of Health & Hospitals	\$1,327	0.1%
Various Payees	\$9,445	0.5%
Various Victims of Crimes	\$511,514	25.9%
Veterans Treatment Court	\$475	0.0%
Total Collected – FY 2020	\$1,972,560	100%

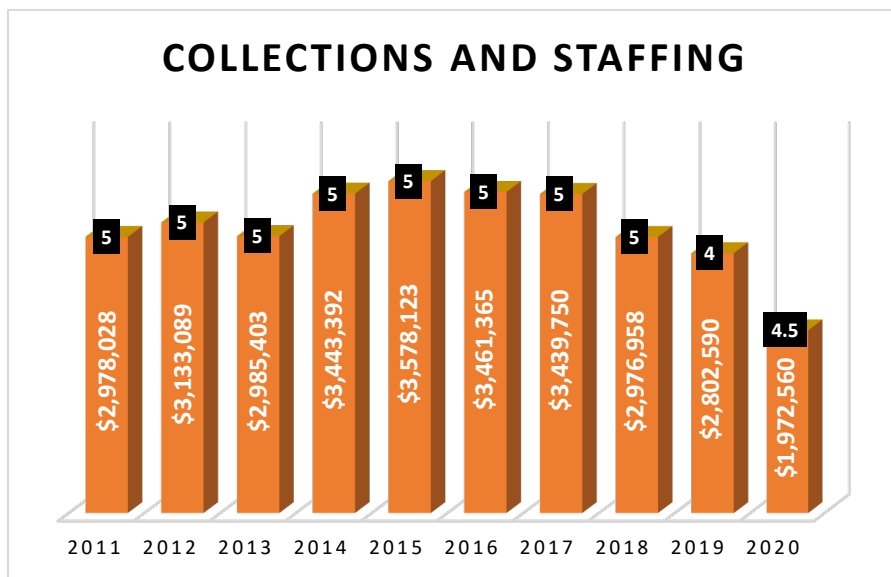
The staffing for the Collection Function has remained relatively consistent in terms of the number of positions; however, the mix of position titles has changed. In 2011, the Collection Function was comprised of one (1) Program Supervisor, three (3) Court Probation Coordinators, and one (1) Collections Officer. The number of Collections Officers increased over time while the number of Court Probation Coordinators decreased. In 2015, staffing was comprised of five (5) members: one (1) Program supervisor, one (1) Court Probation Coordinator, and three (3) Collections Officers. The function continued to be structured with those five (5) positions until June 2020, when the Court Probation Coordinator position was unfilled after an employee departure. As of this report's timing, the function was staffed with one Program Supervisor and three (3) Collections Officers.

*** The remainder of the page was intentionally left blank. Please proceed to the next page. ***

⁶ According to Louisiana Revised Statute 13:718, Paragraph J, "All additional criminal fines collected shall be remitted to the director of finance of the parish of Jefferson and deposited into a special fund to be used by the parish of Jefferson to defray its costs and expenses incurred pursuant to the provisions of this Section and other related judicial expenditures."

A chart of the historical collections and staffing numbers is shown here.

The staffing count of five (5) members has handled total collections up to approximately \$3.6 million in 2015. Collections have since declined to roughly \$3.0 million in 2018, \$2.8 million in 2019, and \$2.0 million in 2020. Staffing was reduced to four (4) positions by the middle of 2020. The decline in revenue with a relatively consistent number of staff members suggests that staffing patterns should be further reviewed.



(See Recommendation #4)

Internal Audit calculated the Collections Function's cost in the Fiscal Year 2020, assuming that only the current four (4) positions were in place. Total staff salaries equal \$176,698. A Louisiana State Employees' Retirement System (LASERS) benefit rates were applied at 40.1% of salaries, other employee benefits at 10.8% as per the 2020 financial statements, and 15% of salaries for additional costs of that function such as supplies, technology, and office space, along with any overhead costs. The grand total cost of the collection function for Fiscal Year 2020 is estimated as \$293,142, or 15% of the total amount collected. (See Attachment D for a calculation.) This function's costs are not recaptured by a fee charged to those to whom amounts are remitted. For example, the Jefferson Parish Sheriff's Office collects various taxes for Jefferson Parish and receives a commission ranging from 9.5% to 15% of the amount collected as established via LSA R.S. 13:5523(B)(2). (Recommendation #5)

RECOMMENDATION #4:

Internal Audit recommends that a specific focus be placed on the Collections Function staffing to determine if it is right-sized given current and projected future revenue collections.

RECOMMENDATION #5:

All amounts collected are remitted to the various departments, organizations, and people, as shown in the table on page nine (9). In other words, a fee is not withheld/charged before disbursements are made to the appropriate party. A portion of the cost of this service provided could be recaptured if a fee were charged. For example, if the cost of the collections service, 15% of amounts collected, were assessed on all but the amounts remitted to Jefferson Parish Pooled Cash (the General Fund) and Victims of Crimes (\$1,306,260), then approximately \$194,123 could have recaptured relative to the fiscal year 2020. The Court Commissioners should explore this option if it is legally viable.

OTHER ASSOCIATED FUNDS

The 24th Court Commissioners' fourteen (14) employees are part of the 24th Judicial District Court system, including Chief Judges and District Judges, District Courts, and Specialty Courts.

There are sixteen (16) District Judges, one (1) who acts as the Chief Judge or administrative lead. All the District Judges are state employees. The District Courts have sixty-two (62) employees funded by the Parish's General Fund, with costs offset by various fees. There are also twenty-six (26) employees for the Specialty Courts that are supported via grants. See Attachment E for an organizational chart depicting the structure of the system. Each area is funded differently, as shown below.

Description	# Ee	Fund by
Chief and District Judges	16	State
District Courts	62	General Fund
Specialty Courts	26	Grant Funds
Court Commissioners	14	Fees & General Fund

Costs for the District Courts are tracked in the Parish's AS/400 Financial System via account 10010-0022. The annual cost to the General Fund for the fiscal year 2020 was \$6,608,572. The District Court employees are eligible to participate in the Parochial Retirement System versus Louisiana State Employees' Retirement System.

Other judicial functions funded by the Parish's General Fund are Adjudicated Property, District Attorney, Law (Parish Attorney's Office), First Parish Court, Second Parish Court, Juvenile Court, Justice of the Peace, Constables, Pre-Trial Release of Prisoners, and Miscellaneous Judicial.

These related funds should be considered when reviewing the staffing structure of the Court Commissioners. For example, a shift in staffing from the Court Commissioners to the District Courts will have a zero effect on General Funds' use.

SUMMARY

Internal Audit encourages the Jefferson Parish Department of Budget to continue working in concert with the Court Commissioners to achieve the cost savings and revenue-enhancing recommendations as outlined in this report and as summarized on the page to follow. Successful implementation of these recommendations, in whole or in part, may minimize the reliance on revenue sources other than those generated by the Court Commissioners, namely on the Parish's General Fund.

Internal Audit would like to thank the Court Commissioners team members for their professionalism and responsiveness during this process, along with the various Jefferson Parish Directors and team members who contributed time and attention to this review.

*** The remainder of the page was intentionally left blank. Please proceed to the next page. ***

RECAP OF RECOMMENDATIONS

#	Page #	Recommendation	Impact on G.F. Transfer
1	5	The Court Commissioners have been working to identify areas where fee increases are warranted while maintaining a fair and just fee structure. Internal Audit recommends a continued review of the current fee structure to determine any appropriate and lawful fee increases.	Undetermined ⁷
2	6	To bring expenses in line with revenues while still maintaining the integrity of the function, Internal Audit recommends the Court Commissioners review the staffing structure to determine if any efficiencies can be gained or positions can be reassigned given current technology in place and current caseloads.	Undetermined ⁸
3	8	Internal Audit recommends that the Departments of Budget and Accounting continue to work in concert with the Court Commissioners to more accurately estimate or otherwise adjust the General Fund transfer to only what is needed. The transfer should continue to be per the Louisiana Local Government Budget Act.	\$128,220
4	10	Internal Audit recommends that a specific focus be placed on the Collections Function staffing to determine if it is right-sized given current and projected future revenue collections.	Undetermined ⁸
5	10	All amounts collected are remitted to the various departments, organizations, and people, as shown in the table on page 10. In other words, a fee is not withheld/charged before disbursements being made to the appropriate party. A portion of the cost of this service provided could be recaptured if a fee were charged. The Court Commissioners should explore this option if it is legally viable.	\$194,123
		TOTAL ESTIMATED IMPACT OF GENERAL FUND TRANSFER	\$322,343
	FY2020	ACTUAL GENERAL FUND TRANSFER	\$420,000
		GF TRANSFER IF RECOMMENDATIONS ACHIEVED	\$97,657

****END REPORT****

⁷ Suggestion: Set #1, #2, and #4 goal to a total annual increase in fees and/or reduction in costs to an amount to reduce the anticipated General Fund transfer to zero or near zero.

ATTACHMENT A

FINANCIAL STATEMENTS

DESCRIPTION	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	10 yr total
FINES & FORF	\$ 1,251,981.28	\$ 1,156,878.55	\$ 1,053,194.12	\$ 1,073,474.15	\$ 1,130,795.36	\$ 1,127,825.08	\$ 1,066,608.16	\$ 1,058,159.76	\$ 1,037,627.23	\$ 944,263.28	\$ 10,900,806.97
INTEREST	\$ 1,206.49	\$ 1,274.72	\$ 791.31	\$ 281.36	\$ 87.72	\$ -	\$ 292.69	\$ 1,014.83	\$ 3,813.29	\$ 2,333.18	\$ 11,095.59
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,669.00	\$ 4,601.00	\$ 46,275.00	\$ -	\$ 173,347.00	\$ 278,892.00
JP GEN FUND	\$ -	\$ -	\$ -	\$ 96,500.00	\$ 120,000.00	\$ 195,331.00	\$ 250,000.00	\$ 250,000.00	\$ 461,000.00	\$ 420,000.00	\$ 1,792,831.00
TOTAL REVENUE	\$ 1,253,187.77	\$ 1,158,153.27	\$ 1,053,985.43	\$ 1,170,255.51	\$ 1,250,883.08	\$ 1,377,825.08	\$ 1,321,501.85	\$ 1,355,449.59	\$ 1,502,440.52	\$ 1,539,943.46	\$ 12,983,625.56
PERSER/SAL TOTAL	\$ 893,130.21	\$ 905,798.95	\$ 919,637.46	\$ 924,196.47	\$ 926,412.73	\$ 963,212.93	\$ 954,588.49	\$ 972,792.97	\$ 969,368.43	\$ 968,593.51	\$ 9,397,732.15
PERSER/BF TOTAL	\$ 228,440.66	\$ 257,534.89	\$ 274,397.57	\$ 302,161.66	\$ 313,044.74	\$ 324,608.41	\$ 336,751.33	\$ 369,010.98	\$ 398,394.66	\$ 401,887.56	\$ 3,206,232.46
PERSER/OTH TOTAL	\$ 12,458.71	\$ 7,562.54	\$ 8,351.86	\$ 8,996.13	\$ 8,255.20	\$ 15,339.01	\$ 7,708.68	\$ 8,483.38	\$ 8,057.08	\$ 4,272.22	\$ 89,484.81
SUPPLIES TOTAL	\$ 34,838.50	\$ 31,406.41	\$ 25,316.44	\$ 27,912.06	\$ -	\$ 10,395.00	\$ 10,395.00	\$ 10,707.00	\$ 11,028.00	\$ 11,358.00	\$ 173,356.41
PROF/TECH TOTAL	\$ 7,800.00	\$ 1,573.00	\$ 11,088.16	\$ 3,647.30	\$ 3,637.20	\$ 3,627.42	\$ 3,492.12	\$ 3,767.98	\$ 4,525.49	\$ 7,065.24	\$ 50,223.91
SERV/PROP	\$ 8,448.28	\$ 9,062.28	\$ 7,081.73	\$ 3,170.83	\$ 4,824.00	\$ 3,783.00	\$ 2,632.00	\$ 2,985.12	\$ 4,638.06	\$ 780.00	\$ 47,405.30
OTHER SERV	\$ 32,744.88	\$ 31,867.00	\$ 22,080.49	\$ 16,067.50	\$ 15,744.00	\$ 26,671.00	\$ 16,752.00	\$ 18,696.00	\$ 15,378.00	\$ 16,368.00	\$ 212,368.87
GEN'L EXP	\$ 1,407.74	\$ 1,399.00	\$ 1,410.14	\$ 1,399.00	\$ 1,399.00	\$ 1,399.00	\$ 1,399.00	\$ 1,399.00	\$ 1,399.00	\$ 1,399.00	\$ 14,009.88
CAP OUTLAY TOTAL	\$ 6,500.00	\$ 5,733.02	\$ 5,565.75	\$ -	\$ -	\$ -	\$ 877.49	\$ -	\$ -	\$ -	\$ 18,676.26
TOTAL EXPENSES	\$ 1,225,768.98	\$ 1,251,937.09	\$ 1,274,929.60	\$ 1,287,550.95	\$ 1,273,316.87	\$ 1,349,035.77	\$ 1,334,596.11	\$ 1,387,842.43	\$ 1,412,788.72	\$ 1,411,723.53	\$ 13,209,490.05
NET	\$ 27,418.79	\$ (93,783.82)	\$ (220,944.17)	\$ (117,295.44)	\$ (22,433.79)	\$ 28,789.31	\$ (13,094.26)	\$ (32,392.84)	\$ 89,651.80	\$ 128,219.93	\$ (225,864.49)

PROGRAM . . . : GL2100
REPORT . . . : BUDGET TO ACTUAL REPORT
USER . . . : THAZELBA
DATE . . . : 2/26/21
TIME . . . : 13:22
HOLD . . . : YES
COPIES . . . : 1
OUTPUT QUEUE: *DEFAULT
DISTRIBUTION: *NONE

SELECTION OPTIONS

FROM Fund : 22190	COURT COMM	THRU Fund : 22190	COURT COMM
FROM Department : *ALL		THRU Department : *ALL	

MONTH/YEAR END : 12/2020
SUMMARIZE TO ORGANIZATION: *ALL
PAGE BREAK LEVEL : *ALL
ACCOUNT TYPE : REVENUE AND EXPENSE
BUDGET BALANCES : YEAR TO DATE
DISPLAY ACCOUNTS : DESCRIPTION
PRIOR YEAR BALANCE : YEAR TO DATE
SORT BY : ACCOUNT TYPE

Jefferson Parish FMS
DATE 2/26/21
TIME 13:22:34

F I N A N C I A L M A N A G E M E N T

PAGE 1
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: REVENUE

End Month/Year: 12/2020

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D REVENUES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
=====								
Fund 22190 - 24TH COURT COMMISSONERS								
=====								
Department 0000 - REVENUES								

OTHER INTERGOVERNMENTA	.00	.00	.00	.00	.00	.00	+++	.00
DOMESTIC RELATIONS FEE	.00	.00	.00	.00	.00	.00	+++	.00
DOMESTIC SUPPORT FEES	70000.00	.00	70000.00	11344.29	57214.10	12785.90	82%	63839.54
DOMESTIC FILING FEES	405000.00	70000.00-	335000.00	61980.00	352555.00	17555.00-	105%	379537.00
DIST COURT PROBATION F	15000.00	.00	15000.00	1330.00	8014.36	6985.64	53%	10592.36
BAIL BOND FEES	330000.00	.00	330000.00	54898.00	371324.79	41324.79-	113%	354264.76
COMMISSIONER FEES	255000.00	100000.00-	155000.00	17767.88	154957.18	42.82	100%	229131.02
DIST COURT CONTEMPT FE	.00	.00	.00	.00	.00	.00	+++	.00
WORTHLESS CHK FILING F	200.00	.00	200.00	.00	.00	200.00	0%	.00
DRUG SCREENING FEE	500.00	.00	500.00	.00	197.85	302.15	40%	229.00
INTEREST-POOLED ASSETS	750.00	.00	750.00	49.77	2333.18	1583.18-	311%	3813.29
OTHER INCOME	.00	.00	.00	.00	.00	.00	+++	.00
PROCESSING CHARGES	.00	.00	.00	.00	.00	.00	+++	33.55
TRF FR GENERAL FUND	250000.00	170000.00	420000.00	170000.00	420000.00	.00	100%	461000.00
TRF FR CRIMINAL JUSTIC	.00	.00	.00	.00	.00	.00	+++	.00
TRF FR OFF DUTY WITNES	173347.00	.00	173347.00	.00	173347.00	.00	100%	.00
TRF FR HOSPITALIZ LIAB	.00	.00	.00	.00	.00	.00	+++	.00
TRF FR CLAIMS LIAB	.00	.00	.00	.00	.00	.00	+++	.00
TRF FR UNEMPL COMP LIA	.00	.00	.00	.00	.00	.00	+++	.00
Department TOTALS :	1499797.00	.00	1499797.00	317369.94	1539943.46	40146.46-	103%	1502440.52
=====								
Fund TOTALS :	1499797.00	.00	1499797.00	317369.94	1539943.46	40146.46-	103%	1502440.52
=====								
REVENUE TOTAL :	1499797.00	.00	1499797.00	317369.94	1539943.46	40146.46-	103%	1502440.52

Jefferson Parish FMS
DATE 2/26/21
TIME 13:22:34

FINANCIAL MANAGEMENT

PAGE 2
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2020

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 22190 - 24TH COURT COMMISSONERS									
Department 2880 - CRIMINAL COMMISSIONERS									
ADMINISTRATIVE SALARIE	.00	.00	.00	.00	.00	.00	.00	+++	.00
ADMIN SALARIES-OVERTIM	.00	.00	.00	.00	.00	.00	.00	+++	.00
CONTRACT PERSONNEL	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
SOCIAL SECURITY(FICA)	.00	.00	.00	.00	.00	.00	.00	+++	.00
J P EMPLOYEES' RETIRE	.00	.00	.00	.00	.00	.00	.00	+++	.00
PAROCHIAL EMPLOYEES' R	.00	.00	.00	.00	.00	.00	.00	+++	.00
LA STATE EMPLOYEES' RE	.00	.00	.00	.00	.00	.00	.00	+++	.00
HEALTH-CURRENT EMPLOYE	.00	.00	.00	.00	.00	.00	.00	+++	.00
HEALTH-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-CURRENT EMPLOYEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	.00	.00	.00	.00	.00	.00	.00	+++	.00
UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
POSTAGE	.00	.00	.00	.00	.00	.00	.00	+++	.00
PC SOFTWARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
ACCESSORIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIGHT EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SMALL FURNITURE & FIXT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SMALL COMPUTER EQUIPME	.00	.00	.00	.00	.00	.00	.00	+++	.00
INDIRECT COSTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
COMPUTER SERVICE	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK MANAGEMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG SCREENS	.00	.00	.00	.00	.00	.00	.00	+++	.00
SECURITY GUARDS	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT RENTA	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFF-SITE STORAGE	.00	.00	.00	.00	.00	.00	.00	+++	.00
TELEPHONE - LOCAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
CENTRAL TELEPHONE SERV	.00	.00	.00	.00	.00	.00	.00	+++	.00
RADIO EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
ADVERTISING	.00	.00	.00	.00	.00	.00	.00	+++	.00
AUTOMOBILE EXPENSES	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRAINING AND TRAVEL CO	.00	.00	.00	.00	.00	.00	.00	+++	.00
OTHER MISCELLANEOUS EX	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
COMPUTER EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00

Jefferson Parish FMS
DATE 2/26/21
TIME 13:22:34

FINANCIAL MANAGEMENT

PAGE 3
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2020

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 22190 - 24TH COURT COMMISSIONERS									
TRF TO JUSTICE GRANTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRF TO MISC COMMUNITY	.00	.00	.00	.00	.00	.00	.00	+++	.00
TOTALS00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart 114 - ADMINISTRATION									
ADMINISTRATIVE SALARIE	246219.00	.00	246219.00	14073.77	.00	206436.61	39782.39	84%	202335.65
ADMIN SALARIES-OVERTIM	.00	.00	.00	.00	.00	.00	.00	+++	.00
ADMIN SALARIES-COMP TI	.00	.00	.00	98.91	.00	4036.34	4036.34-	+++	1202.19
CONTRACT PERSONNEL	.00	.00	.00	.00	.00	.00	.00	+++	.00
ACCRUED LEAVE	.00	.00	.00	.00	.00	6064.81	6064.81-	+++	781.93
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	3570.00	.00	3570.00	183.46	.00	2874.68	695.32	81%	2775.48
SOCIAL SECURITY(FICA)	.00	.00	.00	.00	.00	.00	.00	+++	74.20
J P EMPLOYEES' RETIRE	158.00	.00	158.00	22.24	.00	278.31	120.31-	176%	200.55
PAROCHIAL EMPLOYEES' R	.00	.00	.00	.00	.00	.00	.00	+++	.00
LA STATE EMPLOYEES' RE	87163.00	.00	87163.00	5685.73	.00	85139.55	2023.45	98%	102413.09
HEALTH-CURRENT EMPLOYE	30644.00	.00	30644.00	1861.67	.00	29341.99	1302.01	96%	23857.92
HEALTH-RETIREEES	.00	.00	.00	353.02	.00	1765.10	1765.10-	+++	.00
LIFE-CURRENT EMPLOYEES	81.00	.00	81.00	.00	.00	14.28	66.72	18%	83.63
LIFE-RETIREEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	80.00	.00	80.00	6.16	.00	73.70	6.30	92%	.00
POST EMPLOYMENT BENEFI	1780.00	1780.00-	.00	.00	.00	.00	.00	+++	1885.00
UNEMPLOYMENT INSURANCE	72.00	.00	72.00	5.58	.00	69.81	2.19	97%	80.11
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
POSTAGE	.00	.00	.00	.00	.00	.00	.00	+++	.00
DUES & SUBSCRIPTIONS	.00	.00	.00	.00	.00	.00	.00	+++	.00
PC SOFTWARE	11000.00	358.00	11358.00	.00	.00	11358.00	.00	100%	11028.00
ACCESSORIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIGHT EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SMALL FURNITURE & FIXT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SMALL COMPUTER EQUIPME	.00	.00	.00	.00	.00	.00	.00	+++	.00
INDIRECT COSTS	16368.00	.00	16368.00	1364.00	.00	16368.00	.00	100%	15378.00
PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
COMPUTER SERVICE	2001.00	.00	2001.00	151.62-	.00	1849.38	151.62	92%	876.30
RISK MANAGEMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SECURITY UNIT	2714.00	.00	2714.00	55.72-	.00	2658.28	55.72	98%	2497.24
DRUG SCREENS	500.00	36.00-	464.00	.00	.00	164.50	299.50	36%	.00
SECURITY GUARDS	.00	.00	.00	.00	.00	.00	.00	+++	.00
BUILDINGS AND STRUCTUR	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT RENTA	4000.00	.00	4000.00	.00	.00	.00	4000.00	0%	3980.16
OFF-SITE STORAGE	660.00	.00	660.00	65.00	.00	780.00	120.00-	118%	657.90

Jefferson Parish FMS
DATE 2/26/21
TIME 13:22:34

FINANCIAL MANAGEMENT

PAGE 4
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2020

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 22190 - 24TH COURT COMMISSIONERS									
TELEPHONE - LOCAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
CENTRAL TELEPHONE SERV	.00	.00	.00	.00	.00	.00	.00	+++	.00
RADIO EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
AUTOMOBILE EXPENSES	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRAINING AND TRAVEL CO	.00	.00	.00	.00	.00	.00	.00	+++	.00
OTHER MISCELLANEOUS EX	1500.00	358.00-	1142.00	100.00	.00	1399.00	257.00-	123%	1399.00
OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
COMPUTER EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRF TO JUSTICE GRANTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRF TO MISC COMMUNITY	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	408510.00	1816.00-	406694.00	23612.20	.00	370672.34	36021.66	91%	371506.35
Sub-Depart 332 - COMMISSIONERS									
ADMINISTRATIVE SALARIE	236226.00	7000.00-	229226.00	18423.04	.00	231215.98	1989.98-	101%	232586.38
ADMIN SALARIES-OVERTIM	.00	.00	.00	.00	.00	.00	.00	+++	.00
CONTRACT PERSONNEL	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	3425.00	.00	3425.00	252.66	.00	3178.85	246.15	93%	3291.31
SOCIAL SECURITY(FICA)	.00	.00	.00	.00	.00	.00	.00	+++	.00
J P EMPLOYEES' RETIRE	.00	.00	.00	.00	.00	.00	.00	+++	.00
PAROCHIAL EMPLOYEES' R	.00	.00	.00	.00	.00	.00	.00	+++	.00
LA STATE EMPLOYEES' RE	96144.00	.00	96144.00	7387.64	.00	93410.54	2733.46	97%	91446.68
HEALTH-CURRENT EMPLOYE	13709.00	.00	13709.00	1366.55	.00	19368.71	5659.71-	141%	13709.28
HEALTH-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-CURRENT EMPLOYEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	.00	.00	.00	.00	.00	.00	.00	+++	.00
UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	349504.00	7000.00-	342504.00	27429.89	.00	347174.08	4670.08-	101%	341033.65
Department TOTALS :	758014.00	8816.00-	749198.00	51042.09	.00	717846.42	31351.58	96%	712540.00
Department 2881 - DOMESTIC COMMISSIONERS									
ADMINISTRATIVE SALARIE	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
SOCIAL SECURITY(FICA)	.00	.00	.00	.00	.00	.00	.00	+++	.00

Jefferson Parish FMS
DATE 2/26/21
TIME 13:22:34

FINANCIAL MANAGEMENT

PAGE 5
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2020

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 22190 - 24TH COURT COMMISSIONERS									
J P EMPLOYEES' RETIRE	.00	.00	.00	.00	.00	.00	.00	+++	.00
PAROCHIAL EMPLOYEES' R	.00	.00	.00	.00	.00	.00	.00	+++	.00
LA STATE EMPLOYEES' RE	.00	.00	.00	.00	.00	.00	.00	+++	.00
HEALTH-CURRENT EMPLOYE	.00	.00	.00	.00	.00	.00	.00	+++	.00
HEALTH-RETIREEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-CURRENT EMPLOYEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-RETIREEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	.00	.00	.00	.00	.00	.00	.00	+++	.00
UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
ACCESSORIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
SMALL COMPUTER EQUIPME	.00	.00	.00	.00	.00	.00	.00	+++	.00
PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
COMPUTER SERVICE	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK MANAGEMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
TELEPHONE - LOCAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
AUTOMOBILE EXPENSES	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRAINING AND TRAVEL CO	.00	.00	.00	.00	.00	.00	.00	+++	.00
OTHER MISCELLANEOUS EX	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart 114 - ADMINISTRATION									
ADMINISTRATIVE SALARIE	69783.00	.00	69783.00	5623.29	.00	71098.53	1315.53-	102%	71744.30
ADMIN SALARIES-COMP TI	.00	.00	.00	131.09	.00	1084.14	1084.14-	+++	1560.41
ACCRUED LEAVE	.00	.00	.00	.00	.00	.00	.00	+++	1737.62
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	1012.00	.00	1012.00	80.29	.00	1040.35	28.35-	103%	1078.32
SOCIAL SECURITY(FICA)	.00	.00	.00	.00	.00	.00	.00	+++	.00
J P EMPLOYEES' RETIRE	139.00	.00	139.00	10.88	.00	136.70	2.30	98%	178.27
PAROCHIAL EMPLOYEES' R	.00	.00	.00	.00	.00	.00	.00	+++	.00
LA STATE EMPLOYEES' RE	28401.00	.00	28401.00	2307.52	.00	29237.26	836.26-	103%	28880.18
HEALTH-CURRENT EMPLOYE	.00	.00	.00	532.12	.00	1064.24	1064.24-	+++	2027.12
HEALTH-RETIREEES	4500.00	4500.00-	.00	334.66	.00	2342.62	2342.62-	+++	3824.88
LIFE-CURRENT EMPLOYEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-RETIREEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	.00	.00	.00	.00	.00	.00	.00	+++	.00
UNEMPLOYMENT INSURANCE	35.00	.00	35.00	2.72	.00	34.07	.93	97%	71.31
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00

Jefferson Parish FMS
DATE 2/26/21
TIME 13:22:34

F I N A N C I A L M A N A G E M E N T

PAGE 6
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2020

ACCOUNT DESCRIPTION	ADOPTED	BUDGET	AMENDED	CURRENT	Y-T-D	Y-T-D	AMENDED	% USED	LAST
	BUDGET	AMENDMENTS	BUDGET	MONTH			BUDGET LESS		YEARS Y-T-D
FUND 22190 - 24TH COURT COMMISSONERS									
OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
DUES & SUBSCRIPTIONS	3000.00	.00	3000.00	.00	.00	.00	3000.00	0%	.00
ACCESSORIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
SMALL COMPUTER EQUIPME	.00	.00	.00	.00	.00	.00	.00	+++	.00
PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
COMPUTER SERVICE	2785.00	.00	2785.00	227.42-	.00	2557.58	227.42	92%	1151.95
RISK MANAGEMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SECURITY UNIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
TELEPHONE - LOCAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
AUTOMOBILE EXPENSES	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRAINING AND TRAVEL CO	3000.00	.00	3000.00	.00	.00	.00	3000.00	0%	.00
OTHER MISCELLANEOUS EX	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRF TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	112655.00	4500.00-	108155.00	8795.15	.00	108595.49	440.49-	100%	112254.36
Sub-Depart 332 - COMMISSIONERS									
ADMINISTRATIVE SALARIE	118113.00	3500.00-	114613.00	9211.52	.00	115607.99	994.99-	101%	116293.19
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	1713.00	.00	1713.00	132.87	.00	1667.98	45.02	97%	1677.92
SOCIAL SECURITY(FICA)	.00	.00	.00	.00	.00	.00	.00	+++	.00
J P EMPLOYEES' RETIRE	.00	.00	.00	.00	.00	.00	.00	+++	.00
PAROCHIAL EMPLOYEES' R	.00	.00	.00	.00	.00	.00	.00	+++	.00
LA STATE EMPLOYEES' RE	48072.00	.00	48072.00	3693.82	.00	46705.27	1366.73	97%	45723.34
HEALTH-CURRENT EMPLOYE	575.00	.00	575.00	39.98	.00	566.66	8.34	99%	574.56
HEALTH-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-CURRENT EMPLOYEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	.00	.00	.00	.00	.00	.00	.00	+++	.00
UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	168473.00	3500.00-	164973.00	13078.19	.00	164547.90	425.10	100%	164269.01
Sub-Depart 333 - HEARING OFFICERS									
ADMINISTRATIVE SALARIE	346465.00	10500.00-	335965.00	27020.48	.00	333049.11	2915.89	99%	341126.76
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	5027.00	.00	5027.00	375.03	.00	4698.99	328.01	94%	4830.88
SOCIAL SECURITY(FICA)	10741.00	.00	10741.00	418.81	.00	8792.42	1948.58	82%	10449.28
J P EMPLOYEES' RETIRE	1387.00	.00	1387.00	108.14	.00	1332.89	54.11	96%	1706.60
PAROCHIAL EMPLOYEES' R	9986.00	.00	9986.00	829.58	.00	10411.48	425.48-	104%	9831.91

Jefferson Parish FMS
DATE 2/26/21
TIME 13:22:34

F I N A N C I A L M A N A G E M E N T

PAGE 7
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2020

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
=====									
Fund 22190 - 24TH COURT COMMISSONERS									
=====									
LA STATE EMPLOYEES' RE	35253.00	.00	35253.00	5417.60	.00	42303.20	7050.20-	120%	33530.51
HEALTH-CURRENT EMPLOYE	18949.00	.00	18949.00	1759.56	.00	19553.28	604.28-	103%	18948.72
HEALTH-RETIRES	2100.00	2100.00-	.00	.00	.00	.00	.00	+++	2100.00
LIFE-CURRENT EMPLOYEES	67.00	.00	67.00	4.08	.00	47.36	19.64	71%	57.54
LIFE-RETIRES	265.00	265.00-	.00	.00	.00	.00	.00	+++	247.20
PENSION FACTOR	217.00	.00	217.00	16.88	.00	211.87	5.13	98%	213.21
UNEMPLOYMENT INSURANCE	347.00	.00	347.00	27.06	.00	333.12	13.88	96%	682.74
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	430804.00	12865.00-	417939.00	35977.22	.00	420733.72	2794.72-	101%	423725.35
Department TOTALS :	711932.00	20865.00-	691067.00	57850.56	.00	693877.11	2810.11-	100%	700248.72
Fund TOTALS :	1469946.00	29681.00-	1440265.00	108892.65	.00	1411723.53	28541.47	98%	1412788.72
=====									
EXPENSE TOTAL :	1469946.00	29681.00-	1440265.00	108892.65	.00	1411723.53	28541.47	98%	1412788.72

PROGRAM . . : GL2100
REPORT . . : BUDGET TO ACTUAL REPORT
USER . . : THAZELBA
DATE . . : 2/18/21
TIME . . : 10:24
HOLD . . : YES
COPIES . . : 1
OUTPUT QUEUE: *DEFAULT
DISTRIBUTION: *NONE

SELECTION OPTIONS

FROM Fund	22190 COURT COMM	THRU Fund	22190 COURT COMM
FROM Department	*ALL	THRU Department	*ALL

MONTH/YEAR END : 12/2011
SUMMARIZE TO ORGANIZATION: *ALL
PAGE BREAK LEVEL : *ALL
ACCOUNT TYPE : REVENUE AND EXPENSE
BUDGET BALANCES : YEAR TO DATE
DISPLAY ACCOUNTS : DESCRIPTION
PRIOR YEAR BALANCE . . . : YEAR TO DATE
SORT BY : ACCOUNT TYPE

Jefferson Parish FMS
DATE 2/18/21
TIME 10:24:08

F I N A N C I A L M A N A G E M E N T

PAGE 1
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: REVENUE

End Month/Year: 12/2011

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D REVENUES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 22190 - 24TH COURT COMMISSONERS								
Department 0000 - REVENUES								
OTHER INTERGOVERNMENTA	.00	.00	.00	.00	.00	.00	+++	.00
DOMESTIC RELATIONS FEE	.00	.00	.00	.00	.00	.00	+++	.00
DOMESTIC SUPPORT FEES	70000.00	7000.00	77000.00	37440.96	114454.83	37454.83-	149%	77800.00
DOMESTIC FILING FEES	25000.00	6000.00	31000.00	2485.00	33110.00	2110.00-	107%	32935.00
DIST COURT PROBATION F	560000.00	15000.00	575000.00	34945.70	594210.63	19210.63-	103%	615229.70
BAIL BOND FEES	235000.00	.00	235000.00	75373.33	244502.31	9502.31-	104%	198914.38
COMMISSIONER FEES	187000.00	25000.00	212000.00	14091.61	224836.06	12836.06-	106%	229928.29
DIST COURT CONTEMPT FE	1000.00	1000.00-	.00	.00	.00	.00	+++	.00
WORTHLESS CHK FILING F	1000.00	1003.00	2003.00	80.00	1852.00	151.00	93%	2315.00
DRUG SCREENING FEE	4000.00	.00	4000.00	350.00	4398.00	398.00-	110%	3670.00
INTEREST-POOLED ASSETS	1200.00	3.00-	1197.00	32.02	1206.49	9.49-	101%	1230.76
OTHER INCOME	.00	.00	.00	.00	.00	.00	+++	.00
PROCESSING CHARGES	22500.00	2000.00	24500.00	3391.50	34617.45	10117.45-	141%	29479.00
TRF FR GENERAL FUND	.00	.00	.00	.00	.00	.00	+++	.00
TRF FR CRIMINAL JUSTIC	.00	.00	.00	.00	.00	.00	+++	.00
TRF FR OFF DUTY WITNES	.00	.00	.00	.00	.00	.00	+++	.00
TRF FR HOSPITALIZ LIAB	.00	.00	.00	.00	.00	.00	+++	.00
TRF FR CLAIMS LIAB	.00	.00	.00	.00	.00	.00	+++	.00
TRF FR UNEMPL COMP LIA	.00	.00	.00	.00	.00	.00	+++	.00
Department TOTALS :	1106700.00	55000.00	1161700.00	168190.12	1253187.77	91487.77-	108%	1191502.13
Fund TOTALS . . . :	1106700.00	55000.00	1161700.00	168190.12	1253187.77	91487.77-	108%	1191502.13
REVENUE TOTAL . . . :	1106700.00	55000.00	1161700.00	168190.12	1253187.77	91487.77-	108%	1191502.13

Jefferson Parish FMS
DATE 2/18/21
TIME 10:24:08

F I N A N C I A L M A N A G E M E N T

PAGE 2
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2011

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 22190 - 24TH COURT COMMISSIONERS									
Department 2880 - CRIMINAL COMMISSIONERS									
ADMINISTRATIVE SALARIE	.00	.00	.00	.00	.00	.00	.00	+++	.00
ADMIN SALARIES-OVERTIM	.00	.00	.00	.00	.00	.00	.00	+++	.00
CONTRACT PERSONNEL	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
SOCIAL SECURITY (FICA)	.00	.00	.00	.00	.00	.00	.00	+++	.00
J P EMPLOYEES' RETIRE	.00	.00	.00	.00	.00	.00	.00	+++	.00
PAROCHIAL EMPLOYEES' R	.00	.00	.00	.00	.00	.00	.00	+++	.00
LA STATE EMPLOYEES' RE	.00	.00	.00	.00	.00	.00	.00	+++	.00
HEALTH-CURRENT EMPLOYE	.00	.00	.00	.00	.00	.00	.00	+++	.00
HEALTH-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-CURRENT EMPLOYEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	.00	.00	.00	.00	.00	.00	.00	+++	.00
UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
POSTAGE	.00	.00	.00	.00	.00	.00	.00	+++	.00
PC SOFTWARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
ACCESSORIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIGHT EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SMALL FURNITURE & FIXT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SMALL COMPUTER EQUIPME	.00	.00	.00	.00	.00	.00	.00	+++	.00
INDIRECT COSTS	.00	.00	.00	.00	.00	.00	.00	+++	1568.00
PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
COMPUTER SERVICE	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK MANAGEMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG SCREENS	.00	.00	.00	.00	.00	.00	.00	+++	.00
SECURITY GUARDS	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT RENTA	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFF-SITE STORAGE	.00	.00	.00	55.00	.00	660.00	660.00-	+++	440.00
TELEPHONE - LOCAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
CENTRAL TELEPHONE SERV	.00	.00	.00	.00	.00	.00	.00	+++	.00
RADIO EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
ADVERTISING	.00	.00	.00	.00	.00	.00	.00	+++	.00
AUTOMOBILE EXPENSES	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRAINING AND TRAVEL CO	.00	.00	.00	.00	.00	.00	.00	+++	.00
OTHER MISCELLANEOUS EX	.00	.00	.00	100.00	.00	1200.00	1200.00-	+++	1200.00
OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
COMPUTER EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00

Jefferson Parish FMS
DATE 2/18/21
TIME 10:24:08

F I N A N C I A L M A N A G E M E N T

PAGE 3
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2011

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 22190 - 24TH COURT COMMISSONERS									
TRF TO JUSTICE GRANTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRF TO MISC COMMUNITY	.00	.00	.00	.00	.00	.00	.00	+++	.00
TOTALS00	.00	.00	155.00	.00	1860.00	1860.00-	+++	3208.00
Sub-Depart 114 - ADMINISTRATION									
ADMINISTRATIVE SALARIE	247297.00	1568.00-	245729.00	16802.64	.00	214592.82	31136.18	87%	208085.27
ADMIN SALARIES-OVERTIM	.00	.00	.00	.00	.00	.00	.00	+++	.00
ADMIN SALARIES-COMP TI	.00	.00	.00	.00	.00	.00	.00	+++	.00
CONTRACT PERSONNEL	.00	.00	.00	.00	.00	.00	.00	+++	.00
ACCRUED LEAVE	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	3585.00	.00	3585.00	229.22	.00	2943.03	641.97	82%	2834.88
SOCIAL SECURITY(FICA)	.00	.00	.00	.00	.00	.00	.00	+++	.00
J P EMPLOYEES' RETIRE	1535.00	.00	1535.00	51.60	.00	670.80	864.20	44%	634.38
PAROCHIAL EMPLOYEES' R	8950.00	.00	8950.00	.00	.00	.00	8950.00	0%	.00
LA STATE EMPLOYEES' RE	41903.00	.00	41903.00	4301.48	.00	51138.59	9235.59-	122%	42048.60
HEALTH-CURRENT EMPLOYE	31515.00	.00	31515.00	2108.66	.00	24645.24	6869.76	78%	27615.50
HEALTH-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-CURRENT EMPLOYEES	145.00	.00	145.00	5.75	.00	69.00	76.00	48%	67.44
LIFE-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	143.00	.00	143.00	.00	.00	.00	143.00	0%	.00
POST EMPLOYMENT BENEFI	5454.00	.00	5454.00	.00	.00	5454.00	.00	100%	.00
UNEMPLOYMENT INSURANCE	.00	.00	.00	11.28	.00	62.04	62.04-	+++	.00
WORKMEN'S COMPENSATION	270.00	.00	270.00	.00	.00	.00	270.00	0%	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE SUPPLIES	12000.00	766.00-	11234.00	1201.40	.00	9125.60	2108.40	81%	10414.26
POSTAGE	7000.00	.00	7000.00	.00	.00	110.00	6890.00	2%	7000.00
DUES & SUBSCRIPTIONS	3000.00	.00	3000.00	50.00	.00	580.00	2420.00	19%	980.00
PC SOFTWARE	23000.00	5000.00	28000.00	.00	.00	18000.00	10000.00	64%	22450.00
ACCESSORIES	1500.00	.00	1500.00	.00	.00	.00	1500.00	0%	.00
LIGHT EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SMALL FURNITURE & FIXT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SMALL COMPUTER EQUIPME	3800.00	.00	3800.00	.00	.00	3202.70	597.30	84%	.00
INDIRECT COSTS	28069.00	.00	28069.00	2339.00	.00	28069.00	.00	100%	17249.00
PROFESSIONAL SERVICES	5000.00	5000.00-	.00	.00	.00	.00	.00	+++	30505.13
COMPUTER SERVICE	.00	.00	.00	.00	.00	.00	.00	+++	1794.79
RISK MANAGEMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SECURITY UNIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG SCREENS	4000.00	.00	4000.00	.00	.00	3989.95	10.05	100%	2005.00
SECURITY GUARDS	.00	.00	.00	.00	.00	.00	.00	+++	.00
BUILDINGS AND STRUCTUR	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT	2000.00	.00	2000.00	85.00	.00	1708.50	291.50	85%	.00
OFFICE EQUIPMENT RENTA	6500.00	701.00-	5799.00	287.39	.00	6079.78	280.78-	105%	4220.03
OFF-SITE STORAGE	800.00	.00	800.00	.00	.00	.00	800.00	0%	220.00

Jefferson Parish FMS
DATE 2/18/21
TIME 10:24:08

FINANCIAL MANAGEMENT

PAGE 4
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2011

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 22190 - 24TH COURT COMMISSIONERS									
TELEPHONE - LOCAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
CENTRAL TELEPHONE SERV	.00	.00	.00	.00	.00	.00	.00	+++	.00
RADIO EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
AUTOMOBILE EXPENSES	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRAINING AND TRAVEL CO	2000.00	.00	2000.00	149.69	.00	1254.00	746.00	63%	1814.02
OTHER MISCELLANEOUS EX	1000.00	.00	1000.00	.00	.00	8.74	991.26	1%	56.32
OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
FURNITURE & FIXTURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
COMPUTER EQUIPMENT	25250.00	1500.00	26750.00	.00	.00	6500.00	20250.00	24%	.00
TRF TO JUSTICE GRANTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRF TO MISC COMMUNITY	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	465716.00	1535.00-	464181.00	27623.11	.00	378203.79	85977.21	82%	379994.62
Sub-Depart 332 - COMMISSIONERS									
ADMINISTRATIVE SALARIE	195248.00	.00	195248.00	15755.04	.00	204815.52	9567.52-	105%	199737.40
ADMIN SALARIES-OVERTIM	.00	.00	.00	.00	.00	.00	.00	+++	.00
CONTRACT PERSONNEL	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	2830.00	.00	2830.00	222.62	.00	2914.50	84.50-	103%	2845.48
SOCIAL SECURITY(FICA)	6053.00	.00	6053.00	487.23	.00	6335.15	282.15-	105%	6126.73
J P EMPLOYEES' RETIRE	.00	.00	.00	.00	.00	.00	.00	+++	.00
PAROCHIAL EMPLOYEES' R	.00	.00	.00	.00	.00	.00	.00	+++	.00
LA STATE EMPLOYEES' RE	21477.00	.00	21477.00	2016.64	.00	24373.05	2896.05-	114%	20311.57
HEALTH-CURRENT EMPLOYE	5973.00	.00	5973.00	523.06	.00	6124.92	151.92-	103%	9091.02
HEALTH-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-CURRENT EMPLOYEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	.00	.00	.00	.00	.00	.00	.00	+++	.00
UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	231581.00	.00	231581.00	19004.59	.00	244563.14	12982.14-	106%	238112.20
Department TOTALS :	697297.00	1535.00-	695762.00	46782.70	.00	624626.93	71135.07	90%	621314.82
Department 2881 - DOMESTIC COMMISSIONERS									
ADMINISTRATIVE SALARIE	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
SOCIAL SECURITY(FICA)	.00	.00	.00	.00	.00	.00	.00	+++	.00

Jefferson Parish FMS
DATE 2/18/21
TIME 10:24:08

F I N A N C I A L M A N A G E M E N T

PAGE 5
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2011

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 22190 - 24TH COURT COMMISSONERS									
J P EMPLOYEES' RETIRE	.00	.00	.00	.00	.00	.00	.00	+++	.00
PAROCHIAL EMPLOYEES' R	.00	.00	.00	.00	.00	.00	.00	+++	.00
LA STATE EMPLOYEES' RE	.00	.00	.00	.00	.00	.00	.00	+++	.00
HEALTH-CURRENT EMPLOYE	.00	.00	.00	.00	.00	.00	.00	+++	.00
HEALTH-RETIRES	2920.00	.00	2920.00	258.04	.00	3014.76	94.76-	103%	2926.56
LIFE-CURRENT EMPLOYEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	.00	.00	.00	.00	.00	.00	.00	+++	.00
UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
ACCESSORIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
SMALL COMPUTER EQUIPME	.00	.00	.00	.00	.00	.00	.00	+++	.00
PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
COMPUTER SERVICE	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK MANAGEMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
TELEPHONE - LOCAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
AUTOMOBILE EXPENSES	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRAINING AND TRAVEL CO	.00	.00	.00	.00	.00	.00	.00	+++	.00
OTHER MISCELLANEOUS EX	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	2920.00	.00	2920.00	258.04	.00	3014.76	94.76-	103%	2926.56
Sub-Depart 114 - ADMINISTRATION									
ADMINISTRATIVE SALARIE	58378.00	.00	58378.00	4536.70	.00	56382.35	1995.65	97%	45502.69
ADMIN SALARIES-COMP TI	.00	.00	.00	.00	.00	.00	.00	+++	.00
ACCRUED LEAVE	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	847.00	.00	847.00	63.76	.00	797.77	49.23	94%	603.29
SOCIAL SECURITY (FICA)	.00	.00	.00	.00	.00	.00	.00	+++	.00
J P EMPLOYEES' RETIRE	470.00	.00	470.00	38.74	.00	462.15	7.85	98%	283.77
PAROCHIAL EMPLOYEES' R	4864.00	.00	4864.00	.00	.00	.00	4864.00	0%	2940.74
LA STATE EMPLOYEES' RE	6049.00	.00	6049.00	1161.40	.00	13461.56	7412.56-	223%	5459.41
HEALTH-CURRENT EMPLOYE	3764.00	.00	3764.00	417.90	.00	4090.68	326.68-	109%	5077.94
HEALTH-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-CURRENT EMPLOYEES	43.00	.00	43.00	.00	.00	.00	43.00	0%	28.77
LIFE-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	77.00	.00	77.00	.00	.00	.00	77.00	0%	46.69
UNEMPLOYMENT INSURANCE	.00	.00	.00	8.48	.00	46.64	46.64-	+++	.00
WORKMEN'S COMPENSATION	147.00	.00	147.00	.00	.00	.00	147.00	0%	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00

Jefferson Parish FMS
DATE 2/18/21
TIME 10:24:08

F I N A N C I A L M A N A G E M E N T

PAGE 6
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2011

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 22190 - 24TH COURT COMMISSONERS									
OFFICE SUPPLIES	3000.00	110.00-	2890.00	121.74	.00	2415.20	474.80	84%	2437.49
DUES & SUBSCRIPTIONS	3000.00	975.00-	2025.00	.00	.00	1405.00	620.00	69%	1405.00
ACCESSORIES	500.00	.00	500.00	.00	.00	.00	500.00	0%	150.00
SMALL COMPUTER EQUIPME	1500.00	1200.00-	300.00	.00	.00	.00	300.00	0%	2585.56
PROFESSIONAL SERVICES	.00	7800.00	7800.00	.00	.00	7800.00	.00	100%	.00
COMPUTER SERVICE	.00	.00	.00	.00	.00	.00	.00	+++	923.45
RISK MANAGEMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
SECURITY UNIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
TELEPHONE - LOCAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
AUTOMOBILE EXPENSES	.00	.00	.00	.00	.00	.00	.00	+++	.00
TRAINING AND TRAVEL CO	2500.00	968.00	3468.00	.00	.00	3421.88	46.12	99%	1587.00
OTHER MISCELLANEOUS EX	400.00	.00	400.00	.00	.00	199.00	201.00	50%	199.00
TRF TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	85539.00	6483.00	92022.00	6348.72	.00	90482.23	1539.77	98%	69230.80
Sub-Depart 332 - COMMISSIONERS									
ADMINISTRATIVE SALARIE	97624.00	.00	97624.00	7877.52	.00	102407.76	4783.76-	105%	99868.70
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	1415.00	.00	1415.00	113.86	.00	1480.56	65.56-	105%	1443.75
SOCIAL SECURITY(FICA)	.00	.00	.00	.00	.00	.00	.00	+++	.00
J P EMPLOYEES' RETIRE	.00	.00	.00	.00	.00	.00	.00	+++	.00
PAROCHIAL EMPLOYEES' R	.00	.00	.00	.00	.00	.00	.00	+++	.00
LA STATE EMPLOYEES' RE	21477.00	.00	21477.00	2016.64	.00	24373.05	2896.05-	114%	20311.57
HEALTH-CURRENT EMPLOYE	300.00	.00	300.00	25.00	.00	300.00	.00	100%	300.00
HEALTH-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-CURRENT EMPLOYEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	.00	.00	.00	.00	.00	.00	.00	+++	.00
UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	120816.00	.00	120816.00	10033.02	.00	128561.37	7745.37-	106%	121924.02
Sub-Depart 333 - HEARING OFFICERS									
ADMINISTRATIVE SALARIE	307971.00	.00	307971.00	24225.52	.00	314931.76	6960.76-	102%	310075.40
EXPENSE ALLOWANCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
MEDICARE	3169.00	.00	3169.00	248.01	.00	3201.33	32.33-	101%	3112.74
SOCIAL SECURITY(FICA)	8878.00	.00	8878.00	707.68	.00	9252.26	374.26-	104%	9081.40
J P EMPLOYEES' RETIRE	4929.00	.00	4929.00	399.40	.00	5110.56	181.56-	104%	4715.64
PAROCHIAL EMPLOYEES' R	25983.00	.00	25983.00	2112.10	.00	26653.13	670.13-	103%	25796.44

Jefferson Parish FMS
DATE 2/18/21
TIME 10:24:08

F I N A N C I A L M A N A G E M E N T

PAGE 7
GL2100
THAZELBA

BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2011

ACCOUNT DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
=====									
Fund 22190 - 24TH COURT COMMISSONERS									
=====									
LA STATE EMPLOYEES' RE	.00	.00	.00	.00	.00	.00	.00	+++	.00
HEALTH-CURRENT EMPLOYE	15337.00	.00	15337.00	1189.02	.00	14686.56	650.44	96%	12469.44
HEALTH-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
LIFE-CURRENT EMPLOYEES	268.00	.00	268.00	22.74	.00	272.88	4.88-	102%	267.96
LIFE-RETIRES	.00	.00	.00	.00	.00	.00	.00	+++	.00
PENSION FACTOR	188.00	.00	188.00	738.26	.00	4494.73	4306.73-2391%		185.32
UNEMPLOYMENT INSURANCE	.00	.00	.00	87.36	.00	480.48	480.48-	+++	.00
WORKMEN'S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
DRUG TESTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
RISK PREVENTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
Sub-Depart TOTALS :	366723.00	.00	366723.00	29730.09	.00	379083.69	12360.69-	103%	365704.34
Department TOTALS :	575998.00	6483.00	582481.00	46369.87	.00	601142.05	18661.05-	103%	559785.72
Fund TOTALS :	1273295.00	4948.00	1278243.00	93152.57	.00	1225768.98	52474.02	96%	1181100.54
=====									
EXPENSE TOTAL :	1273295.00	4948.00	1278243.00	93152.57	.00	1225768.98	52474.02	96%	1181100.54

ATTACHMENT B

LOUISIANA REVISED STATUTES 13:717 & 13:718

RS 13:717

§717. Commissioners for the Twenty-fourth Judicial District Court

A. There are hereby created three offices of commissioner for the Twenty-fourth Judicial District Court.

B. The commissioners shall be selected by a majority of the judges of the Twenty-fourth Judicial District and may be removed from office by a majority of those judges.

C. One of the commissioners shall have jurisdiction over civil matters involving domestic relations and family law only, one commissioner shall have jurisdiction over criminal matters only, and one commissioner shall have jurisdiction over domestic relations, family law, and criminal matters. Each of the commissioners shall have been admitted to the practice of law in this state for at least five years prior to his selection as commissioner and shall have been domiciled in the judicial district for the two years preceding his selection as commissioner.

D.(1) Except as otherwise provided in this Section, the commissioners shall have all of the powers of a judge of a district court. The powers of the commissioners shall not be inconsistent with the constitution and laws of this state, the constitution and laws of the United States, the rules for Louisiana district courts, the rules of the Twenty-Fourth Judicial District Court, and the duties assigned to the commissioners by that court.

(2) The powers of the commissioners hearing criminal matters shall include but shall not be limited to the power to:

- (a) Administer oaths and affirmations.
- (b) Take acknowledgments, affidavits, and depositions.
- (c) Sign orders.

(d) Act on felony charges through arraignment; however, commissioners shall not accept pleas of guilty on felony charges.

- (e) Accept pleas on misdemeanor charges.
- (f) Hear preliminary motions prior to filing the bill of information or indictment.
- (g) Fix bail.
- (h) Sign and issue search and arrest warrants in accordance with the general provisions of law, including the requirement of the showing of probable cause.
- (i) Find and punish for contempt of court as a district court judge.

(3) No party shall be ordered to appear before the commissioner for arraignment more than twice prior to the filing of a bill of information or indictment against that party. Nothing in this Paragraph shall restrict the authority of the commissioner to subpoena a party to appear for arraignment after a bill of information or indictment has been filed against that party.

E. Repealed by Acts 2003, No. 714, §2.

F. The powers of the commissioners hearing domestic matters shall include but not be limited to the power to:

- (1) Administer oaths and affidavits.
- (2) Render and sign judgments and orders confirming judgments by default in accordance with the general provisions of law, including the requirement of introducing proof sufficient to establish a prima facie case.
- (3) Grant uncontested divorces.
- (4) Implement interim child support and custody orders as follows:

(a) A certified copy of such orders will be provided to the parties at the time of the court's ruling. If no objection is filed in writing with the district court judge having jurisdiction over the case, within three days of rendition and notification either by the commissioner or through service by the clerk of court, exclusive of weekends and holidays, the order shall become a final judgment of the

court and shall be signed by a judge of the Twenty-fourth Judicial District Court and is appealable as any other final judgment.

(b) Any party who disagrees with a judgment or ruling of a commissioner may file a written objection thereto. The objection shall be filed within three days of the judgment or ruling being received by the party either from the commissioner or by service through the clerk of court and shall be filed in accordance with the rules of the Twenty-fourth Judicial District Court. The objection shall be heard by the judge of the Twenty-fourth Judicial District Court to whom the matter was originally allotted.

(c) The judge may decide the objection based on the record of the proceedings before the commissioner or may receive further evidence and rule based on that evidence, together with the prior evidence, or may recommit the matter to the commissioner with instructions.

(d) Every order given to the parties by the commissioner or served upon the parties by the clerk of court shall contain the following notice:

IMPORTANT NOTICE

This order, if not contested in writing within three days of receipt from the commissioner or through service by the clerk of court, exclusive of weekends and holidays, will be signed by a judge of the Twenty-fourth Judicial District Court and will become a final judgment of the court.

(5) Approve consent judgments.

(6) Sign ex parte and emergency orders.

(7) Find and punish for contempt of court in the same manner as a district court judge.

(8) Handle preliminary disputes concerning discovery or the issuance of subpoenas.

(9) Adjudicate any other domestic matter not specifically excluded in Subsection G.

G. Except as provided in this Subsection, the domestic commissioners shall not have the power to adjudicate cases in a contested matter of divorce, custody, permanent spousal support, paternity, or partition of community property, unless the parties consent in writing to the jurisdiction of the commissioner. Each time an action is filed with the clerk of court for the Twenty-fourth Judicial District Court, the clerk shall notify the parties to that action of their right to consent to jurisdiction by the commissioners. In each case in which all the parties provide a written waiver of their right to have their case heard by a district court judge, and provide written consent to the matter being heard and adjudicated by a commissioner, the commissioners may conduct any and all proceedings on any matter pending before the court and may order the entry of judgment in the case.

Each judgment so recommended by a commissioner shall be signed by a judge of the Twenty-fourth Judicial District Court. Any party who is aggrieved by a judgment entered by a commissioner may appeal that judgment in the same manner as any other judgment entered by a district court.

H. The judges of the Twenty-Fourth Judicial District Court shall evaluate the commissioners annually and issue a report by June first of each year as to their effectiveness and the need for continuing the offices. The report shall be a public record.

Acts 1997, No. 824, §1, eff. July 10, 1997; Acts 1999, No. 946, §1, eff. July 9, 1999; Acts 2003, No. 714, §§1 and 2.

RS 13:718

§718. Commissioners; qualifications; salary and benefits; restrictions on employment; office space; supplies; equipment; employees

A. Except as otherwise provided in this Section, the qualifications for the office of commissioner shall be the same as the qualifications for office for district court judges.

B. The salary of the commissioners shall be equal to seventy-five percent of the total salary from all sources paid to a district court judge of the Twenty-Fourth Judicial District Court. The commissioners may be reimbursed for their expenses as provided for by court rule.

C. Commissioners shall be full-time employees of the Twenty-fourth Judicial District Court. Commissioners shall not engage in any outside business, occupation, or employment that is inconsistent with the expeditious, proper, and impartial performance of their duties as a judicial officer, nor shall they engage in the practice of law. Any question regarding the conduct of any outside business, occupation, employment, or practice of law by a commissioner shall be resolved by a majority of the elected judges of the Twenty-fourth Judicial District Court. The provisions of this Subsection shall not abrogate or supersede any provisions of the Rules for Lawyer Disciplinary Enforcement or the Code of Judicial Conduct applicable to judges and attorneys.

D. Office space for the commissioners shall be provided by the Twenty-fourth Judicial District Court, out of funds available to that court.

E. All employees of the commissioners shall be hired only upon the prior approval of employment by the elected judges of the Twenty-fourth Judicial District Court. The commissioners and all employees of the commissioners shall be in the unclassified service of the state and shall be members of the State Employees' Retirement System.

F. The salaries, related benefits, and expenses of the commissioners, and the salaries and related benefits of the employees of the commissioners, and the costs of the equipment and supplies of the commissioners and their employees, shall be paid in accordance with the provisions of Subsections H, I, J, and K of this Section.

G. Repealed by Acts 2003, No. 714, §2.

H. The funding for the provisions of this Section shall be paid from funds available to the Twenty-fourth Judicial District Court.

I. The sources of funding for the commissioners and their offices and employees shall include, but shall not be limited to the following sources:

(1) Subject to the other provisions of this Paragraph, there is hereby imposed an additional fee on all persons convicted in the Twenty-fourth Judicial District Court of felony or misdemeanor offenses. The amount of the additional fee shall be set by the judges of the Twenty-fourth Judicial District Court sitting en banc. The amount of the additional fee shall not exceed one hundred seventy-five dollars. The total amount of the financial penalty to which misdemeanor offenders shall be subject, including the fee imposed by this Paragraph, shall not exceed one thousand dollars. The provisions of this Paragraph shall not apply to convictions for traffic violations under the provisions of Title 32 of the Louisiana Revised Statutes of 1950, or under the ordinances adopted by the governing authority of Jefferson Parish.

(2)(a) Notwithstanding the provisions of R.S. 22:822 and 1443, and in addition to the fee imposed by those Sections, there is hereby imposed a fee on premium for all commercial surety underwriters who write criminal bail bonds in Jefferson Parish. The fee shall be equal to fifty dollars for each ten thousand dollars worth of liability underwritten by the surety.

(b) Each commercial surety underwriting criminal bail bonds in Jefferson Parish shall submit a report each month to the Jefferson Parish Sheriff's Office. The report shall contain the amount of criminal bail bond liability written in Jefferson Parish and shall contain a calculation of the premium fee due. The premium fee due shall accompany the report. The report shall be due within fifteen days of the close of the month for which the report is filed.

(c) The premium fee shall be collected and deposited into a special account established by the Jefferson Parish Sheriff's Office for maintaining and transmitting the premium fee for criminal bail bonds written in Jefferson Parish. Each month the Jefferson Parish Sheriff's Office shall remit payment to the judicial

administrator for the Twenty-Fourth Judicial District Court. The sheriff shall issue payment not later than thirty days after receipt of the premium fee by his office.

J. The judges of the Twenty-fourth Judicial District Court, sitting en banc, shall provide procedures for the timely collection, deposit, and accounting of the additional criminal fines imposed by this Section. All additional criminal fines collected shall be remitted to the director of finance of the parish of Jefferson and deposited into a special fund to be used by the parish of Jefferson to defray its costs and expenses incurred pursuant to the provisions of this Section and other related judicial expenditures.

K. If any part of the provisions of this Section become dependent upon monies from the general fund of the parish of Jefferson, the provisions of this Section shall terminate if the Jefferson Parish Council fails to appropriate sufficient monies to provide for the continuation of the offices of commissioner for the Twenty-fourth Judicial District Court.

Acts 1997, No. 824, §1, eff. July 10, 1997; Acts 1999, No. 717, §1; Acts 1999, No. 946, §1, eff. July 9, 1999; Acts 2003, No. 714, §§1 and 2; Acts 2008, No. 415, §2, eff. Jan. 1, 2009; Acts 2015, No. 92, §1; Acts 2020, No. 127, §1.

ATTACHMENT C

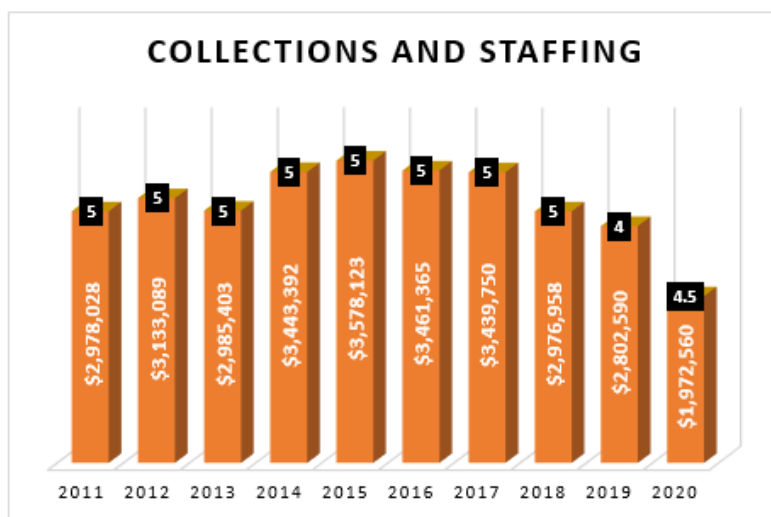
FISCAL YEAR 2020 COLLECTIONS

<u>Collections:</u>	<u>FY</u>	<u>Remitted TO:</u>	<u>Brief Description</u>
Attachment Contempt	853.69	0.0% 24th Judicial Expense Fund	Fee when someone is attached
CF_CC	31,220.39	1.6% Jefferson Parish Sheriff's Office	Aged court costs, fines and fees
CWJ Interest	28,539.10	1.4% 24th Judicial Expense Fund	Civil Money Judgement Interest
CO_PA_PS	5,785.34	0.3% Jefferson Parish Pooled Cash	Aged Court Costs, Probation Administration and Probation Supervision Fees
Commissioner Fee	144,355.68	7.3% Jefferson Parish Pooled Cash	Commissioner Fee
Contempt Fee	2,864.74	0.1% 24th Judicial Expense Fund	Contempt of Court Fee
Drug Court Revoked	6,319.00	0.3% Drug Court	Revocation of Drug Court Terms
Drug Screen Fee	197.85	0.0% Jefferson Parish Pooled Cash	Drug Screen Fee
DWI Court Fee	2,114.29	0.1% DWI Court	Fee to enter DWI Court Program
DWI Court Revoked	387.50	0.0% DWI Court	Revocation of DWI Court Terms
I CAN	97,129.87	4.9% Drug Court	Fee to enter Drug Court Program
Indigent Transfer Fee	2,343.48	0.1% Jefferson Parish Pooled Cash	Indigent Defender Board Attorney
IPS Probation	7,346.61	0.4% Intensive Probation Services	Fee to enter IPS Program
JPSO	1,092,046.09	55.4% Jefferson Parish Sheriff's Office	Court Costs, Fines & Fees (see attachment)
Judicial Expense Fund	50.00	0.0% 24th Judicial Expense Fund	Judicial Expense Fund
LDHH - THSCI	1,327.47	0.1% Louisiana Department of Health & Hospitals	Trauma Head and Spinal Cord Injury Trust Fund
Overpayment	9,444.81	0.5% Various Payees	Overpayments
Probation Administration Fee	2,103.33	0.1% Jefferson Parish Pooled Cash	Aged collections for IPS Program
Probation Supervision Fee	26,141.33	1.3% Intensive Probation Services	Aged collections for IPS Program
Restitution	511,508.99	25.9% Various Victims of Crimes	Restitution for crimes committed
Veteran's Court Revoked	475.00	0.0% Veterans Treatment Court	Revocation of Veterans Court Terms
Discrepancy	5.00	0.0% N/A	N/A
	1,972,559.56	100.0%	

ATTACHMENT D

HISTORY OF COLLECTIONS AND STAFFING INCLUDING COSTS TO COLLECT⁸

Fiscal Year	Amount	Staff Count
2011	\$ 2,978,028	5
2012	\$ 3,133,089	5
2013	\$ 2,985,403	5
2014	\$ 3,443,392	5
2015	\$ 3,578,123	5
2016	\$ 3,461,365	5
2017	\$ 3,439,750	5
2018	\$ 2,976,958	5
2019	\$ 2,802,590	4
2020	\$ 1,972,560	4.5



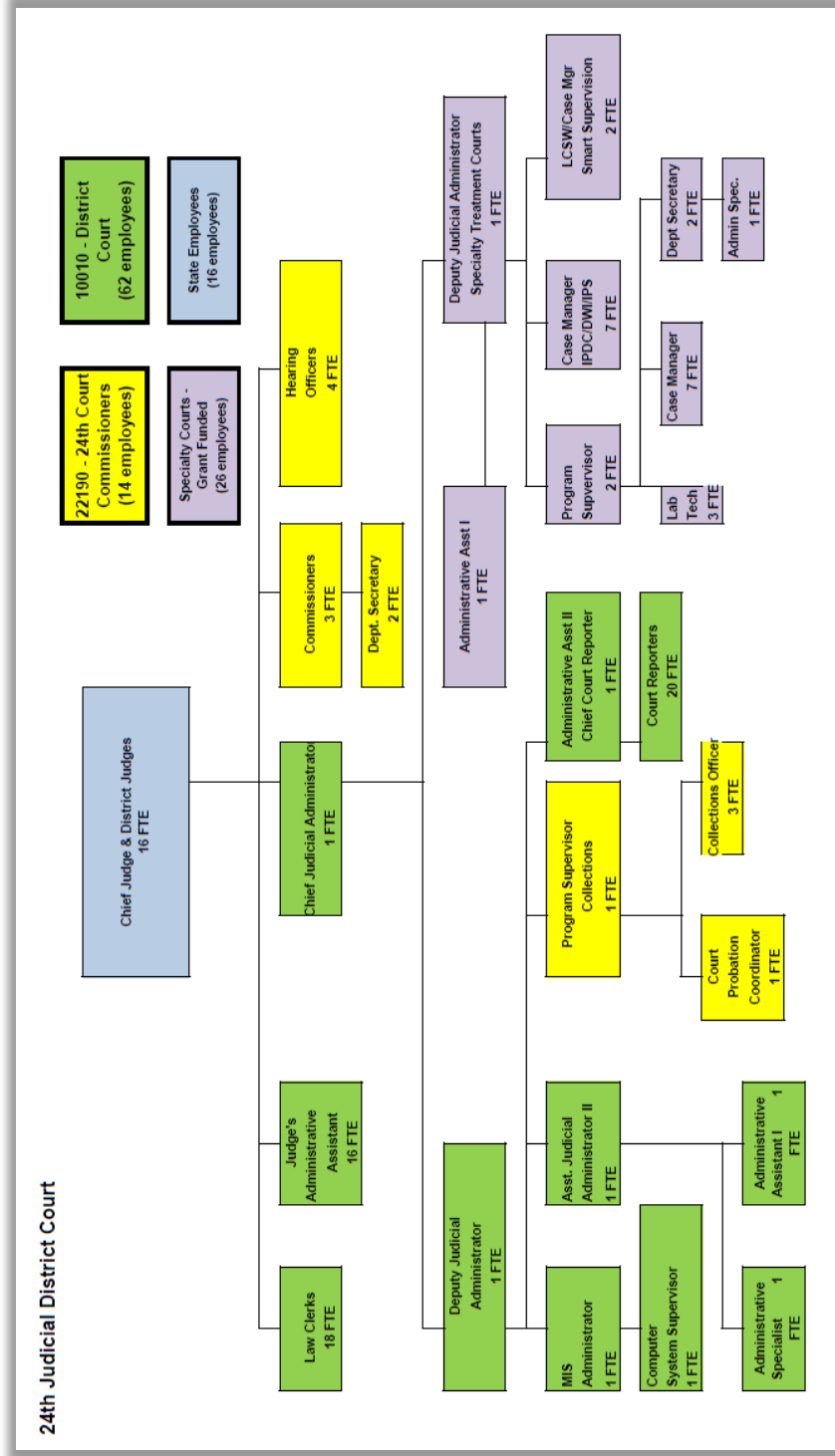
STAFFING COSTS OF COLLECTIONS FUNCTION

Item	Description	Amount
2020 Salaries	Supervisor + 3 Collection Officers	\$176,698
Benefits	10.8% of Salaries	\$19,083
LASERS	40.1% of Salaries	\$70,856
Overhead	15.0% of Salaries	\$26,505
Estimated Cost to Collect	Total of Above Items	\$293,142
2020 Collections	See Above History	\$1,972,560
% Collection Costs	Cost divided by Collection \$	15%
Non-JP and Victims Collections	See Page 9 of this report	\$1,306,260
Amount to Recapture		\$194,123

⁸ Obtained from 24th Court Commissioners

ATTACHMENT E

24TH JDC ORGANIZATIONAL CHART



ATTACHMENT 1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 26063 (September 16, 2020), Sec.2-162.2(a) and (d), the Director of Internal Audit "shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment."

Sec. 2-162.2. - Independence and objectivity; professional standards.

(a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all engagements and in the conduct of all activity:

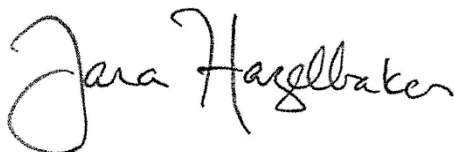
- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The director shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 26063.

ATTESTATION:

Internal Audit Report #2021-002 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT



**Jefferson
Parish**
State of Louisiana

ATTACHMENT #2

RESPONSE FROM 24TH COURT COMMISSIONERS



JUDGES

RAYMOND S. STEIB, JR., DIVISION A
R. CHRISTOPHER COX III, DIVISION B
JUNE B. DARENSBURG, DIVISION C
SCOTT U. SCHLEGEL, DIVISION D
FRANK A. BRINDISI, DIVISION E
MICHAEL P. MENTZ, DIVISION F
E. ADRIAN ADAMS, JR., DIVISION G
DONALD "CHICK" FORET, DIVISION H
NANCY A. MILLER, DIVISION I
STEPHEN C. GREFFER, DIVISION J
ELLEN SHIRER KOVACH, DIVISION K
DONALD A. ROWAN, JR., DIVISION L
SHAYNA BEEVERS MORVANT, DIVISION M
STEPHEN D. ENRIGHT, JR., DIVISION N
DANYELLE M. TAYLOR, DIVISION O
LEE V. FAULKNER, JR., DIVISION P

OFFICE OF DISTRICT JUDGES

24TH JUDICIAL DISTRICT JEFFERSON PARISH COURTHOUSE

GRETN, LOUISIANA

June 15, 2021

Tara Hazelbaker, Director
Jefferson Parish Department of Internal Audit
Joseph S. Yenni Building
1221 Elmwood Park Blvd. Suite 306
Jefferson, LA 70123

Re: Internal Audit Report 2021-002
24th Court Commissioners

Dear Ms. Hazelbaker,

In accordance with Jefferson Parish Code of Ordinances Section 2-162.5(b), the Judges of the 24th Judicial District Court provide the following response to Internal Audit Report #2021-002, 24th Court Commissioners (hereinafter "Report") received by the Court on May 3, 2021.

The report contains a history of the Court Commissioners including staffing and collection statistics over the course of 10 years and provides five recommendations. The Court responds to those recommendations as follows.

Recommendation #1:

The Court Commissioners have been working to identify areas where fee increases are warranted while maintaining a fair and just fee structure. Internal Audit recommends a continued review of the current fee structure to determine any appropriate and lawful fee increases.

Response #1:

The Court agrees to continue to review court fee structures for appropriate and lawful fee adjustments.

The Court also responds that recent developments in the Louisiana Legislature suggest that fine and fee increases are unlikely to find support in the foreseeable future, and further that fines and fees lawfully imposed may become more difficult to collect in the very near future. (See: Act 260 of 2017 Regular Session and HB 288 of 2021 Regular Session; HCR 87 of 2019 Regular Session and HCR 3 of 2020 Regular Session.)

Recommendation #2:

To bring expenses in line with revenues while still maintaining the integrity of the function, Internal Audit recommends the Court Commissioners review the staffing structure to determine if any efficiencies can be gained or positions can be reassigned given current technology in place and current caseloads.

Response #2:

The Court agrees that staffing structure and assignments are regularly reviewed and technology is frequently updated to increase efficiency. The Court assesses effectiveness and productivity within the Commissioner department annually pursuant to LSA R.S. 13:717(H).

Recommendation #3:

Internal Audit recommends that the Departments of Budget and Accounting continue to work in concert with the Court Commissioners to more accurately estimate or otherwise adjust the General Fund transfer to only what is needed. The transfer should continue to be per the Louisiana Local Government Budget Act.

Response #3:

The Court agrees to continue to work closely with the Departments of Budget and Accounting to determine an accurate estimate of needs at the close of the fiscal period to minimize impact on General Fund while remaining in compliance with the Local Government Budget Act.

Recommendation #4:

Internal Audit recommends that a specific focus be placed on the Collections Function staffing to determine if it is right-sized given current and projected future revenue collections.

Response #4:

The Court agrees that a focus on staffing of the Collections Department is prudent. Over the past several years, the Collections staff has been reduced by one position and the three of the four positions have been reduced in pay grade through attrition and reorganization.

The Court emphasizes that the organized, accountable, and thorough collection of lawfully imposed court costs, fines, and fees is essential to the administration of criminal justice and is a quality of life issue for the residents of Jefferson Parish and for victims of crime.

Further, the Court suggests that, following recent decisions of the United States Court of Appeal for the Fifth Circuit, the Collections function should be returned to the Jefferson Parish Sheriff's Office which previously performed the collections function or transferred to the governing authority (*See: Cain v. White*, 937 F.3d 446, 5th Cir. 2019; *Caliste v. Cantrell* 937 F.3d 525, 5th Cir. 2019).

Recommendation #5:


All amounts collected are remitted to the various departments, organizations, and people, as shown in the table on page 10. In other words, a fee is not withheld/charged before disbursements being made to the appropriate party. A portion of the cost of this service provided could be recaptured if a fee were charged. The Court Commissioners should explore this option if it is legally viable.

Response #5:

All amounts collected by the Court Commissioners (Collections Department or Function) are for sums certain and authorized by one or more of several Louisiana statutes. The Court has no authority to add a fee to amounts collected, nor does the Court have authority to withhold any portion of the funds collected to defray the costs of collection.

Thank you for providing the Court with this opportunity to respond to your report, and please contact me if you have any questions.

Sincerely,


Ellen Shirer Kovach
Chief Judge

ATTACHMENT #3

RESPONSE FROM PARISH ADMINISTRATION



JEFFERSON PARISH

OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

June 15, 2021

Via Electronic Mail

Ms. Tara Hazelbaker, Director
Internal Audit Department
Joseph S. Yenni Building
1221 Elmwood Park Blvd., Suite 306
Jefferson, LA 70123

RE: Internal Audit Report #2021-002 24th Court Commissioners

Dear Ms. Hazelbaker:

In accordance with Sec. 2-162.5(b), Jefferson Parish Code of Ordinances, the Administration provides the following response to Internal Audit Report #2021-002: 24th Court Commissioners ("Report"), received by the Administration on May 3, 2021.

The Administration appreciates Internal Audit's thorough analysis of the background and function of the Commissioners of the 24th Judicial District Court ("Court Commissioners"). Although the Administration has no oversight authority over either the 24th Judicial District Court or the Court Commissioners, the Administration is available and stands ready to assist the 24th Judicial District Court and its Court Commissioners in any efforts they pursue to improve the efficiency of the Court Commissioner operations.

Thank you for your assistance, and for providing us an opportunity to respond.

If you have any questions, please contact me at your earliest convenience.

Sincerely,

A handwritten signature in blue ink, appearing to read "Cynthia Lee Sheng".

Cynthia Lee Sheng
Parish President

JOSEPH S. YENNI BUILDING • 1221 ELMWOOD PARK BLVD • SUITE 1002 • JEFFERSON, LA 70123 • PO BOX 10242 JEFFERSON, LA 70181-0242
OFFICE 504.736.6400

GENERAL GOVERNMENT BUILDING-200 DERBIGNY ST • SUITE 6100 • GRETN, LA 70053 • PO BOX 9 • GRETN • LA 70054
OFFICE 504.364.2700

WWW.JEFFPARISH.NET

cc: Mr. Steve LaChute, Chief Operating Officer
Ms. Valerie Brolin, Dep. Chief Operating Officer
Honorable Ricky Templet, Councilman at Large, Div. A
Honorable Scott Walker, Councilman at Large, Div. B
Honorable Marion Edwards, Councilman, Dist. 1
Honorable Deano Bonano, Councilman, Dist. 2
Honorable Byron Lee, Councilman, Dist. 3
Honorable Dominick Impastato, Councilman, Dist. 4
Honorable Jennifer Van Vrancken, Councilwoman, Dist. 5
Ms. Peggy Barton, Parish Attorney
Mr. David Courcelle, Deputy Parish Attorney
Mr. Timothy Palmatier, Director of Finance
Mr. Victor Larocca, Director of Budgeting

JOSEPH S. YENNI BUILDING - 1221 ELMWOOD PARK BLVD - SUITE 1002 - JEFFERSON, LA 70123 - PO BOX 10242 JEFFERSON, LA 70181-0242

OFFICE 504.736.6400

GENERAL GOVERNMENT BUILDING-200 DERBIGNY ST - SUITE 6100 - GRETN, LA 70053 - PO BOX 9 - GRETN - LA 70054
OFFICE 504.364.2700

WWW.JEFFPARISH.NET