

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 MISDEMEANOR PROBATION FUND (A SPECIAL REVENUE FUND)
 A COMPONENT UNIT OF THE
 TWENTY-SECOND JUDICIAL DISTRICT COURT
 Year Ended December 31, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Judicial fees:			
Probation fees	\$ 340,000.00	\$ 319,800.35	(\$ 20,199.65)
Other revenues:			
Interest earned	45,000.00	54,500.80	9,500.80
TOTAL REVENUES	\$ 385,000.00	\$ 374,301.15	(\$ 11,698.85)
Expenditures:			
Current expenditures:			
Salaries and benefits:			
Salaries	\$ 60,000.00	\$ 60,378.29	(\$ 3,378.29)
Employee benefits	9,000.00	10,511.81	(1,511.81)
Pension plan contributions	8,000.00	8,200.00	(200.00)
Contractual services:			
Youth Service Bureau	80,000.00	77,808.35	4,948.65
Computer services	2,000.00	1,208.25	743.75
Audit fees	3,000.00	2,700.00	300.00
Repairs and maintenance	0.00	264.98	(264.98)
Office associations	25,000.00	27,702.02	(2,702.02)
Rent	9,000.00	9,000.00	0.00
Materials and supplies:			
Office supplies, postage, etc.	4,000.00	4,808.21	(1,008.79)
Other:			
Travel and educational seminars	3,000.00	2,400.43	549.57
Capital outlays:			
Furniture and equipment	20,000.00	23,108.89	(3,900.00)
TOTAL EXPENDITURES	\$ 240,000.00	\$ 248,808.71	(\$ 8,808.71)
Excess of revenues over expenditures	\$ 145,000.00	\$ 125,492.44	(\$ 12,100.56)
Fund balance at beginning of year	803,863.57	803,863.57	0.00
Fund balance at end of year	\$ 1,188,863.57	\$ 1,118,701.51	(\$ 12,100.56)

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS
MISDEMEANOR PROBATION FUND - (A SPECIAL REVENUE FUND)
A COMPONENT UNIT OF THE
TWENTY-SECOND JUDICIAL DISTRICT COURT
December 31, 1988

NOTE 1 - DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

Fund accounting is utilized by the Twenty-Second Judicial District Court (the Court) to account for its activities. Funds are established to account for certain types of activities, and each fund is accounted for as a separate entity. The funds established by the Court are described below:

SPECIAL REVENUE FUNDS

Funds used to account for specific revenue sources that are restricted to expenditures for specific purposes are reported as Special Revenue Funds.

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group represents a summary of the fixed assets of the Court. Capital expenditures are recorded as expenditures of the Misdemeanor Probation Fund at the time of purchase and are subsequently recorded, at cost, for control purposes in the General Fixed Assets Account Group. Depreciation is not reported on general fixed assets.

NOTE 2 - DEFINITION OF THE COURT ENTITY

The Misdemeanor Probation Fund of the Twenty-Second Judicial District Court was established September 11, 1988 under the provisions of Louisiana Code of Criminal Procedure, Article 804A. This law gives the District Court the authority to provide supervised probation for misdemeanors and first time D.W.I. offenders. The District Court may employ one or more probation officers and hire and employ any and all such other personnel deemed necessary to operate the probation office. Such Probation Officer(s) and other personnel hired and employed to operate the office shall have authority to perform and shall perform any and all duties assigned to him/her or them by the Chief Judge which are legally consistent with the operation of such an office.

The entire Court, by majority vote, shall fix the salary or salaries of the Probation Officer(s) and any such other personnel hired and employed to operate this office.

Under Louisiana Code of Criminal Procedure, Article 805.1(C) the Court shall require the defendant to pay a supervision fee to defray the costs of probation supervision. The supervision fee is set by law at a minimum of \$10.00 per month, not to exceed \$100.00 per month.

The Misdemeanor Probation Fund is a component unit of the reporting entity - The Twenty-Second Judicial District Court. The Court has the following funds:

Criminal Court Fund
Judicial Expense Fund
Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS - continued
MISDEMEANOR PROBATION FUND - (A SPECIAL REVENUE FUND)
A COMPONENT UNIT OF THE
TWENTY-SECOND JUDICIAL DISTRICT COURT
December 31, 1985

NOTE 2 - DEFINITION OF THE COURT ENTITY - continued

The Criminal Court Fund is included in the financial statements of St. Tammany Parish Government because the parish is responsible for any deficiency in the fund. The Judicial Expense Fund and the Civil Support Fund are reported on as component units of the Twenty-Second Judicial District Court.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements and accounting policies of the Misdemeanor Probation Fund of the Twenty-Second Judicial District Court conform to generally accepted accounting principles as prescribed by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board.

MODIFIED BASIS OF ACCOUNTING

The Misdemeanor Probation Fund is accounted for under the modified accrual basis of accounting utilizing the following practices:

Revenues are accrued when the amount is to be received and both measurable and available. All revenues are susceptible to being accrued.

Expenditures are recorded at the time the liability is incurred. Capital outlays are recorded as expenditures at the time of acquisition.

BUDGET POLICIES

The Misdemeanor Probation Fund has adopted a budget on the modified accrual basis of accounting. This budget is considered to be a "line-itemized budget" and is not subject to the appropriation process or to any legally authorized budget review and approval process. There is no relationship between the expenditure budget and any appropriation ordinances. The budget was adopted to provide a basis for control of financial operations during the year.

FIXED ASSETS AND DEPRECIATION

Fixed assets are recorded at cost and depreciation is not recorded on general fixed assets.

Current capital expenditures are recorded as expenditures at the time of purchase. The related assets are then recorded in the General Fixed Assets Account Group.

NOTE 4 - OVERVIEW TOTAL COLUMNS

Overview total columns are included on the balance sheet and are captioned "Memorandum Only" to indicate they are presented for overview information purposes only. Data in those columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

NOTES TO FINANCIAL STATEMENTS - continued
 MISDEMEANOR PROBATION FUND - (A SPECIAL REVENUE FUND)
 A COMPONENT UNIT OF THE
 TWENTY-SECOND JUDICIAL DISTRICT COURT
 December 31, 1985

NOTE 5 - VACATION AND SICK LEAVE POLICY

VACATION PAY

Employees are paid for vacation time according to the following length of employment:

- | | |
|-----------------------------------|------------------------|
| One year of employment | - One week vacation |
| Two years of employment | - Two weeks vacation |
| Three or more years of employment | - Three weeks vacation |

Vacation pay is not allowed to be accumulated beyond one year.

SICK PAY

Employees are allowed ten days of sick leave each year. Sick leave can not be accumulated beyond one year.

Accrued vacation and sick pay have not been recorded because they are not material to the financial statements.

NOTE 6 - PENSION PLAN

The employees belong to the Louisiana Employees' Retirement System, a defined contribution plan maintained by the State. The Court contributes 0.6% of the employees' salary to the plan. Contributions for 1985 were \$ 6,220.00.

The employees are paid by the St. Tammany Parish Police Jury (and the Misdeemeanor Probation Fund reimburses the Police Jury). The financial statements of the retirement system are included in the financial statements of the Police Jury.

NOTE 7 - CHANGES IN GENERAL FIXED ASSETS

The following is a summary of the changes in the general fixed assets.

	ENDING BALANCE	ADDITIONS (DEDUCTIONS)	ENDING BALANCE
Office furniture and equipment	\$ 27,643.81	\$ 23,129.85	\$ 50,773.66

NOTE 8 - AGENCY FUNDS

The Misdeemeanor Probation Fund does not collect funds for any other agencies.

NOTE 9 - SECURED CASH

All funds of the Misdeemeanor Probation Fund were fully secured as of December 31, 1985. The following is a summary of the accounts and a description of the security for the funds.

	BALANCE	SECURITY
Fund NBC - checking	\$1,180,817.87	\$ 100,000.00 FDIC
		\$1,180,891.30 U.S. TREASURY NOTES

NEUBAUER, SOEVER & BONE

Chartered Public Accountants

WALTER D. NEUBAUER, C.P.A.
JAMES J. SOEVER, C.P.A.
TERRY L. BONE, C.P.A.

P. O. Box 1017
Baton Rouge, LA 70801
(504) 382-4742

MEMBER OF
THE AMERICAN INSTITUTE OF CPAs
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**The Honorable Françoise W. Watts, Chief Judge and
Judge of the Twenty-Second Judicial District Court,
Madamecamar Probation Fund - A Component Unit,
Washington/St. Tammany Parishes, Louisiana**

We have audited the financial statements of the Madamecamar Probation Fund (A Special Revenue Fund) - A Component Unit of the Twenty-Second Judicial District Court, Washington/St. Tammany Parishes, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 17, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

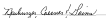
The management of the Madamecamar Probation Fund is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Madamecamar Probation Fund for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS - continued**

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Judges and the Louisiana Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



HEUBURGER, CORBIER, & GONS
Certified Public Accountants

June 12, 1998

HEUBURGER, COEVER & SOINS

CHARTERED PUBLIC ACCOUNTANTS

WARD 2-A, NEW ORLEANS, L. P. A.
JAMES J. COEVER, C. P. A.
JAMES G. SOINS, C. P. A.

P. O. BOX 447447
NEW ORLEANS, LA. 70144
PHONE 525-5774

NO. 00001
MEMBERSHIP NO. 11015
ISSUED BY PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable France W. Watta, Chief Judge and Judges of the Twenty-Second Judicial District Court
Misdemeanor Probation Fund - A Component Unit
Washington/St. Tammany Parishes, Louisiana

We have audited the financial statements of the Misdemeanor Probation Fund (A Special Revenue Fund), A Component Unit of the Twenty-Second Judicial District Court, Washington/St. Tammany Parishes, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 12, 1996.

We conducted our audit in accordance with generally accepted auditing standards and government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Misdemeanor Probation Fund is the responsibility of the Misdemeanor Probation Fund's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Misdemeanor Probation Fund's compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Judges and the Louisiana Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



HEUBURGER, COEVER & SOINS
Certified Public Accountants

June 12, 1996

ANSWER
 COURT REPORT DIVISION
 12/20/15 11:51

**AUDITED FINANCIAL STATEMENTS
 MEDICARE/MEDICAID PROBATION FUND
 (A SPECIAL REVENUE FUND)
 A COMPONENT UNIT OF THE
 TWENTY-SECOND JUDICIAL
 DISTRICT COURT
 WASHINGTON/ST. TAMMANY PARISHES, LA.
 December 31, 2015**

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

**OFFICIAL
 FILE COPY
 DO NOT REMOVE**

These documents
 remain open for
 public inspection
 until 12/31/2016

Released Date: June 2, 2016

PARISH CLERK OF COURT

LSA-RS 24:514 provides that this report shall be available for public inspection for a period of not less than one year from the date of release.

Legislative Auditor

C O N T E N T S

Independent Auditor's Report on Financial Statements	Page 1
Balance Sheet - Fund Type and Account Group - Misdemeanor Probation Fund (A Special Revenue Fund) A Component Unit	2
Statement of Revenues, Expenditures and Changes in Fund Balance - Misdemeanor Probation Fund (A Special Revenue Fund) - A Component Unit	3
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Misdemeanor Probation Fund (A Special Revenue Fund) A Component Unit	4
Notes to Financial Statements	5
Independent Auditor's Report on Internal Control Structure Related Matters Noted in a Financial Statement Audit Conducted in Accordance with Government Auditing Standards	9
Independent Auditor's Report on Compliance with Laws and Regulations Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	11

NEUBURGER, COENYER & GOINS

Certified Public Accountants

2000 B. ROBERTS, S.P.A.
4000 J. COENYER, S.P.A.
10000 N. GOINS, S.P.A.

P. O. BOX 10000
MONROE, LA. 70001
713-335-1111

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

**The Honorable France W. Welfs, Chief Judge and
Judges of the Twenty-Second Judicial District Court
Misdemeanor Probation Fund - A Component Unit
Washington, St. Tammany Parishes, Louisiana**

We have audited the accompanying financial statements of the Misdemeanor Probation Fund, A Component Unit of the Twenty-Second Judicial District Court, Washington, St. Tammany Parishes, Louisiana, as of and for the year ending December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 2, the financial statements present only the Misdemeanor Probation Fund and are not intended to present fairly the financial position and results of operations of the Twenty-Second Judicial District Court in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Misdemeanor Probation Fund, A Component Unit of the Twenty-Second Judicial District Court, Washington, St. Tammany Parishes, Louisiana, as of December 31, 1995, and the results of the Fund's operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 12, 1996 on our consideration of the Misdemeanor Probation Fund's internal control structure and a report dated June 12, 1996 on its compliance with laws and regulations.

NEUBURGER, COENYER, & GOINS
Certified Public Accountants

June 12, 1996

BALANCE SHEET - FUND TYPE AND ACCOUNT GROUP
MICHIGAN PROCLAMATION FUND (A SPECIAL REVENUE FUND)
A COMPONENT UNIT OF THE
TWENTY-SECOND JUDICIAL DISTRICT COURT
December 31, 1995

	GOVERNMENTAL Fund Type, SPECIAL REVENUE FUND	ASSISTANT JUDGE GENERAL REVENUE ASSETS	TOTAL MEMORANDUM PAGE 1
ASSETS			
Cash in bank - Note 5	\$1,400,007.57		\$1,400,007.57
Furniture, fixtures and office equipment - Note 3 & 7		\$ 60,183.80	60,183.80
TOTAL ASSETS	<u>\$1,460,191.37</u>	<u>\$ 60,183.80</u>	<u>\$1,520,375.17</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 250.00	\$ -0-	\$ 250.00
Due to other government agencies/funds - Note 10	73,607.51		73,607.51
TOTAL LIABILITIES	<u>\$ 73,857.51</u>	<u>\$ -0-</u>	<u>\$ 73,857.51</u>
FUND EQUITY			
Investment in general fixed assets		\$ 80,463.00	\$ 80,463.00
Fund Balance:			
Unreserved-Undesignated	\$1,176,751.01		1,176,751.01
TOTAL FUND EQUITY	<u>\$1,176,751.01</u>	<u>\$ 80,463.00</u>	<u>\$1,176,854.01</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,190,812.52</u>	<u>\$ 80,463.00</u>	<u>\$1,251,275.52</u>

The accompanying notes are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 MIDDLEBOROUGH PROBATION FUND (A SPECIAL REVENUE FUND)
 A COMPONENT UNIT OF THE
 TWENTY-SECOND JUDICIAL DISTRICT COURT
 Year Ended December 31, 1995

Revenues:	
Judicial fees:	
Probation fees	\$ 319,000.55
Other revenues:	
Interest earned	24,500.00
	TOTAL REVENUES
	\$ 343,500.55
Expenditures:	
Current expenditures:	
Salaries and benefits:	
Salaries	\$ 65,579.29
Employee benefits	13,511.81
Pension plan contributions	5,230.00
Contractual services:	
Youth Service Bureau	77,000.00
Computer services	1,768.75
Audit fee	2,100.00
Repairs and maintenance	264.50
Office renovations	37,762.02
Rent	9,000.00
Materials and supplies:	
Office supplies, postage, etc.	4,800.71
Other:	
Travel and educational seminars	2,480.40
Capital outlay:	
Furniture and equipment	23,120.05
	TOTAL EXPENDITURES
	\$ 266,660.71
Excess of revenues over expenditures	\$ 76,839.84
Fund balance at beginning of year	963,853.57
Fund balance at end of year	\$ 1,040,693.41

The accompanying notes are an integral part of this statement.