

**BALANCE SHEET - FUND TYPE AND ACCOUNT GROUP
 MISDEMEANOR PROBATION FUND; & SPECIAL REVENUE FUND;
 A COMPONENT UNIT OF THE
 TWENTY-SECOND JUDICIAL DISTRICT COURT
 December 31, 1999**

	GOVERNMENT FUND TYPE SPECIAL REVENUE FUND	ACCOUNT GROUP GENERAL FUND ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash in bank	\$ 1,233,324.98	\$ 0.00	\$ 1,233,324.98
Furniture, fixtures, and office renovations	0.00	89,894.75	89,894.75
TOTAL ASSETS	\$ 1,233,324.98	\$ 89,894.75	\$ 1,323,219.73
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 847.40	\$ 0.00	\$ 847.40
Due to other governmental agencies and funds	14,153.41	0.00	14,153.41
TOTAL LIABILITIES	\$ 15,000.81	\$ 0.00	\$ 15,000.81
FUND EQUITY			
Investment in general fixed assets	\$ 0.00	\$ 89,894.75	\$ 89,894.75
Fund balance:			
Unreserved - undesignated	1,218,294.17	0.00	1,218,294.17
TOTAL FUND EQUITY	\$ 1,218,294.17	\$ 89,894.75	\$ 1,308,188.92
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,233,324.98	\$ 89,894.75	\$ 1,323,219.73

The accompanying notes are an integral part of this statements.

STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE
 MICHIGAN JUVENILE PROBATION FUND | A SPECIAL REVENUE FUND |
 A COMPONENT UNIT OF THE
 TWENTY-SECOND JUDICIAL DISTRICT COURT
 Year ended December 31, 1998

Revenues:

Judicial fees:	
Probation fees	\$ 374,528.33
Other revenues:	
Interest earned	89,278.17
TOTAL REVENUES	\$ 463,806.50

Expenditures:

Current expenditures:	
Salaries and related benefits:	
Salaries	\$ 31,040.37
Employee benefits	19,317.81
Pension plan contributions	8,833.00
Contractual Services:	
Youth Service Bureau	105,887.00
Computer services	3,840.00
Audit fees	3,700.00
Repairs and maintenance	1,115.50
Office renovations	10,780.33
Rent	8,800.00
Courtroom security	10,800.00
Materials and supplies:	
Office supplies, postage	5,820.94
Other:	
Travel and educational seminars	588.70
Capital outlay:	
Office furniture and fixtures	29,110.89
TOTAL EXPENDITURES	\$ 273,553.34

Excess of revenues over expenditures	\$ 190,253.16
Fund balance at beginning of year	1,718,751.61
Fund balance at end of year	\$ 1,908,994.77

The accompanying notes are an integral part of this statement.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 BUDGET AND ACTUAL
 REDEMPTION PROBATION FUND (A SPECIAL REVENUE FUND)
 A COMPONENT UNIT OF THE
 THIRTY-SECOND JUDICIAL DISTRICT COURT
 Year ended December 31, 1998**

	BUDGET	ACTUAL	VARIANCE (FAVORABLE)
Revenues:			
Judicial fees:			
Probation fees	\$ 329,800.00	\$ 324,529.33	\$ (5,270.67)
Other revenues:			
Interest earned	58,800.00	80,378.17	21,578.17
TOTAL REVENUES	\$ 388,600.00	\$ 304,907.50	\$ (83,692.50)
Expenditures:			
Current expenditures:			
Salaries and benefits:			
Salaries	\$ 78,000.00	\$ 71,845.37	\$ (6,154.63)
Employee benefits	91,200.00	90,317.91	882.09
Pension plan contributions	6,700.00	6,800.00	(100.00)
Contractual services:			
Youth Center Busco	195,807.00	195,807.00	0.00
Computer services	4,800.00	5,848.00	1,048.00
Audit fees	3,800.00	2,708.00	1,092.00
Repairs and maintenance	500.00	1,115.38	615.38
Office renovations	25,000.00	90,768.33	65,768.33
Fuel	9,000.00	9,000.00	0.00
Courtroom security	10,800.00	10,800.00	0.00
Materials and supplies:			
Office supplies, postage	6,800.00	6,822.94	22.94
Other:			
Travel and educational seminars	3,800.00	908.70	2,891.30
Capital outlay:			
Furniture and equipment	25,800.00	26,718.95	918.95
TOTAL EXPENDITURES	\$ 384,207.00	\$ 275,333.34	\$ 108,873.66
Excess of expenditures over revenues	\$ 80,700.00	\$ 181,563.16	\$ 100,863.16
Fund balance at beginning of year	1,176,751.01	1,176,751.01	0.00
Fund balance at end of year	\$ 1,257,451.01	\$ 1,278,314.17	\$ 20,863.16

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, 1998**

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 cost of purposes in the General Fixed Assets Account Group. Depreciation is not recorded on general fixed assets.

NOTE 2 - DEFINITION OF THE COMPONENT

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 894A. This law gives the District Court the authority to provide supervised probation for misdemeanor and first time (I, II, 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. Each Probation Officer(s) and other personnel hired and employed to operate the office must 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 be the salary of 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 895.1(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 as a minimum of \$70.00 per month, not to exceed \$400.00 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 other funds:

Criminal Court Fund
Judicial Expense Fund
Child Support Fund

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

NOTES TO FINANCIAL STATEMENTS - continued
MISDEMEANOR PROBATION FUND - () A SPECIAL REVENUE FUND ()
A COMPONENT UNIT OF THE
TWENTY-SECOND JUDICIAL DISTRICT COURT
December 31, 1998

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements and accounting policies of the Misdeemeanor 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 ACCRUAL

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

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

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

BUDGET POLICIES

The Misdeemeanor Probation Fund has adopted a budget on the modified accrual basis of accounting. This budget is considered to be a "line-item appropriated 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, nor is there any level of control for the budget. 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 fund 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 these columns do not present financial position, results of operation, or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

**NOTE 5 - VACATION AND SICK LEAVE
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 years of employment	-	three weeks vacation

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

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

NOTE 3 - VACATION AND SICK LEAVE - continued

SICK PAY

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

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

NOTE 4 - PENSION PLANS

The employees belong to the Louisiana Employees Potholical Retirement system, a defined contribution plan maintained by the State. The Court contributes 8.5% of the employees salary to the plan. Contributions for 1988 were \$8,835.00.

The employees are paid by the (St. Tammany Parish Police Jury and the Middemoree Probation Fund sponsors the Police Jury. The financial statements of the retirement plan are included in the financial statements of the Police Jury.

NOTE 7 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	BALANCE JANUARY	ADDITIONAL PURCHASES	BALANCE Dec. 31
Office furniture and equipment	\$ 68,183.00	\$ 28,710.00	\$ 96,893.00

NOTE 8 - AGENCY FUNDS

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

NOTE 9 - SECURED CASH

The cash of the Middemoree Probation Fund were secured as of December 31, 1988 as follows:

	BALANCE	SECURITY	
Fund MEC - checking	\$ (295,324.98)	\$ 180,000.00	ASC
		\$ (295,998.44)	U.S. TREASURY NOTES

NOTE 10 - DUE TO OTHER GOVERNMENT AGENCIES FUNDS

Due to other government agencies/funds consist of the following:

Due to the Twenty-Second Judicial District Court - Judicial Expense Fund	\$ 6,285.80
Due to (St. Tammany Parish Government	2,971.51
	\$ 14,185.41

These amounts represents expenditures incurred by others on behalf of the Middemoree Probation Fund. These amounts were repaid in January and February, 1989.

NOTES TO FINANCIAL STATEMENTS - continued
MISDEMEANOR PROBATION FUND - (A SPECIAL REVENUE FUND)
A COMPONENT UNIT OF THE
TWENTY-FOURTH JUDICIAL DISTRICT COURT
December 31, 1996

NOTE 11 - YOUTH SERVICE BUREAU OF ST. TAMMANY PARISH

The Misdeemeanor Probation Fund has agreed to support the Youth Service Bureau for salaries, start up expenses, and operational expenses of the PMS Program. On December 15, 1994, \$21,826.50 was transferred to the Youth Service Bureau of St. Tammany Parish to cover PMS salaries and operational expenditures for the first quarter of 1995. Effective January 15, 1995 and every month thereafter, the Misdeemeanor Probation Fund will transfer \$8,826.75 per month to the Youth Service Bureau of St. Tammany Parish to cover monthly salaries and operational expenditures. The monthly amounts transferred are subject to change on a monthly basis as funds become available.

**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 financial statement 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.


DELBERT R. COVERT, JR., CPA
Certified Public Accountant

July 3, 1987

NEUBERGER, COOPER & GONS

Certified Public Accountants

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MEMBER

AMERICAN INSTITUTE OF

CERTIFIED 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 Finance W. Yates, Chief Judge and Judges of the Twenty-Second Judicial District Court, Midwestern Probation Fund - A Component Unit, Washington/St. Tammany Parishes, Louisiana

We have audited the financial statements of the Midwestern Probation Fund (A Special Revenue Fund) - A Component Unit of the Twenty-Second Judicial District Court, Washington/St. Tammany Parishes, Louisiana in and for the year ended December 31, 1998, and have issued our report thereon dated July 3, 1999.

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 Midwestern Probation Fund is the responsibility of the Midwestern 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 Midwestern 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 the following material instance of noncompliance that is required to be reported herein under Government Auditing Standards, which has no effect upon the financial statements. The audit report was not completed and submitted to the Louisiana Legislative Auditor by June 30, 1999 as required by state law. This was caused by health conditions of the auditor in charge, not by the actions of the employees of the Midwestern Probation Fund. The circumstances that cause the audit report to be late are explained more fully in the management letter.

We considered this instance of noncompliance in forming our opinion on whether the Midwestern Probation Fund's 1998 financial statements are presented fairly in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated July 3, 1999 on those financial statements.

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


NEUBERGER, COOPER, & GONS
Certified Public Accountants

July 3, 1999

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FRANK L. COOPER, CPA

RECEIVED
JUL 15 1987

MANAGEMENT LETTER

The Honorable Francis W. Watts, Chief Judge and
Judges of the Twenty-Second Judicial District Court
Missremsey Probation Fund
Wilmington, St. Tammany Parish, Louisiana

Dear Judges:

We wish to thank you and your staff for your cooperation during the audit of the financial statements for the year ended December 31, 1986.

In our report on Compliance with Laws and Regulations, we stated that the Fund was not in compliance with state law requiring the audit report to be completed and submitted to the Louisiana Legislative Auditor by June 30, 1987. This is due to the health conditions of the auditor in charge, Frank L. Coles, not by the actions of the employees of the Missremsey Probation Fund.

I have had to undergo chemotherapy treatments since March, 1987. In May and June, 1987, I was only able to work approximately two weeks in each month due to the side effect of the chemotherapy. This has caused me to be late in completing and submitting the audit report.

I want to thank you for your kind consideration shown to me during the audit under these special conditions.

Sincerely,

Frank L. Coles, CPA
FRANK L. COLES

July 15, 1987

RECEIVED
JUL 15 1987
Francis W. Watts

5047

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day and place
back in 1987

**PAID-FINANCIAL STATEMENTS
REDEMPTION FUND
(A SPECIAL REVENUE FUND)
A COMPONENT UNIT OF THE
TWENTY-SECOND JUDICIAL
DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA.
December 31, 1986**

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

Printed Date 491 3 0 1987

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the Missisquoi Probation 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, 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 discussed more fully in Note 2, the financial statements present only the Missisquoi Probation Fund and do not intend to present fully 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 Missisquoi Probation Fund, a component unit of the Twenty-Second Judicial District Court, Washington/St. Tammany Parishes, Louisiana, as of December 31, 1996, and the results of that 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 July 3, 1997 on our consideration of the Missisquoi Probation Fund's internal control structure and a report dated July 3, 1997 on its compliance with laws and regulations.


NEUBERGER, BERENSON & GORIN
Chartered Public Accountants

July 3, 1997