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**THIRTIETH JUDICIAL DISTRICT COURT
PROBATION FUND**

**LISYVILLE, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2000**

Under provisions of state law, this report is a public document. It is hereby published in full and made available to the public and to members of the public upon request. This report is available for public inspection at the Baton Rouge office of the Legislative Council and, where appropriate, at the office of the parish clerk of court.

Release Date: 8-15-01

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R. Michael Elton, CPA

The Honorable Judge Vernon Clark and
the Honorable Judge John Ford
Thirtieth Judicial District Judges
Louisville, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the table of contents, of the Thirtieth Judicial District Court Probation Fund, a component unit of the Vernon Parish Police Jury, as used for the year ended December 31, 2000, and the accompanying supplementary information, as listed in the table of contents, which is presented for supplementary analysis purposes, in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Elliott & Assoc. "APAC"

Louisville, Louisiana

June 22, 2001

GENERAL PURPOSE FINANCIAL STATEMENTS

STATEMENT A

THIRTIETH JUDICIAL DISTRICT COURT PROBATION FUND

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2008

	Governmental Fund Type Special Revenue Fund	Account Group General Fixed Assets	Totals (Memorandum Only)
ASSETS			
Cash and cash equivalents (Note 2)	\$ 38,804	\$ --	\$ 38,804
General fixed assets (Note 4)	<u>-----</u>	<u>15,476</u>	<u>15,476</u>
Total assets	<u>\$ 38,804</u>	<u>\$ 15,476</u>	<u>\$ 55,380</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES	\$ -----	\$ -----	\$ -----
FUND EQUITY			
Investment in general fixed assets (Note 4)	--	15,476	15,476
Fund balances - unreserved- undesignated	<u>38,804</u>	<u>-----</u>	<u>38,804</u>
Total fund equity	<u>38,804</u>	<u>15,476</u>	<u>55,380</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 38,804</u>	<u>\$ 15,476</u>	<u>\$ 55,380</u>

See accompanying notes and accountant's report.

THIRTEENTH JUDICIAL DISTRICT COURT PROBATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDING DECEMBER 31, 2000

Revenues:	
Fees, charges, and commissions for services	\$ 55,568
Total revenues	<u>55,568</u>
Expenditures:	
Financial services and related benefits	44,976
Operating services	530
Materials and supplies	183
Travel and other charges	2,580
Capital outlay	<u>1,363</u>
Total expenditures	<u>50,232</u>
Excess of revenues over expenditures	9,744
Fund balance, beginning	<u>30,168</u>
Fund balance, ending	<u>\$ 39,912</u>

See accompanying notes and accountant's report.

THIRTIETH JUDICIAL DISTRICT COURT PROBATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Thirtieth Judicial District Court Probation Fund (the "Probation Fund") was established by Act 895.1 of the 1997 Session of the Louisiana Legislature to be effective January 1, 1998. The act provides that the Thirtieth Judicial District Court shall collect from every defendant on supervised probation a sum of not more than \$300 per month. These fees are only to supplement the level of funds that would ordinarily be available from regular state appropriations or any other source of funding.

The Court shall place all sums collected or received under this Section in a separate Probation Fund account. The judges of the court, sitting en banc, shall have control over the fund and all disbursements made therefrom. The judges of the court, sitting en banc, shall have control over the fund and all disbursements made therefrom.

The judges of the court, sitting en banc, in lieu of all or any part of the fees for reporting and transcribing testimony authorized under the provisions of R.S. 48:566 (the 40:1834, or other applicable laws, and in addition to salaries otherwise provided, authorized, or established by law, may fix and pay supervisory probation officers from the probation fund. In general, the Probation Fund is established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the officers of the judges, and in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provided, authorized, or established by law for any of these purposes.

The following is a summary of the more significant accounting policies:

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Vernon Parish Police Jury is the financial reporting entity for Vernon Parish. The financial reporting entity consists of (a) the primary Government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of the relationship with its primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

THIRTEETH JUDICIAL DISTRICT COURT PROBATION FUND
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2008

A. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Vernon Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Probation Fund is a part of the district court system. Because the district court system is financially dependent on the police jury for office space and equipment, the Probation Fund was determined to be a component unit of the Vernon Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Probation Fund and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Probation Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

THIRTIETH MUNICIPAL DISTRICT COURT PROBATION FUNDS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2006

C. FUND ACCOUNTING

The Probation Fund uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds focus attention on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The Probation Fund's current operations require the use of the following fund type and account group:

Special Revenue Fund - Special revenue funds are to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes such as the collection of probation fees as explained in detail on page 5.

General Fixed Asset Account Group - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed asset account group, rather than in the governmental funds. All fixed assets are valued at actual historical cost. No depreciation has been provided on general fixed assets.

THIRTIETH JUDICIAL DISTRICT COURT PROBATION FUND
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

B. BASIS OF ACCOUNTING

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

The records of the Probation Fund are maintained on the cash basis of accounting. However, the governmental funds reported in the accompanying financial statements has been converted to the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues – Fees collected in the form of court costs are recorded as revenue in the year in which such fees are earned.

Expenditures – Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

Other Financing Sources – Any other types of transactions are accounted for as other financing sources, such as sales of fixed assets, long-term debt proceeds, capital lease transactions, or others. These other financing sources are recognized at the time the underlying events occur.

C. BUDGETARY PRACTICES

The Probation Fund was not required to and did not adopt a budget for the year ended December 31, 2000, due to their amount of total expenditures being less than \$250,000. Therefore, a comparison of actual expenditures versus budgeted expenditures is not shown in the accompanying financial statements.

D. CASH AND CASH EQUIVALENTS

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits with maturities of three months or less. Under state law, the district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana, or United States bonds, treasury bills and notes, or certificates.

THIRTIETH JUDICIAL DISTRICT COURT PROBATION FUND
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

G. TOTAL COLUMN ON COMBINED STATEMENTS

The total column on the combined balance sheet is captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

The Probation Fund's carrying amount of deposits with financial institutions was \$28,804 at December 31, 2000. The bank balance at December 31, 2000 was \$29,004 which was fully covered by federal depository insurance.

3. CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in general fixed assets of the Probation Fund for the year ended December 31, 2000:

	Office Equipment
Balance at January 1, 2000	\$ 13,503
Additions	1,963
Deletions	—
Balance at December 31, 2000	<u>\$ 15,466</u>

4. OTHER DISCLOSURES

There were no subsequent events, loans, or related party transactions that require disclosure in these notes to the December 31, 2000 financial statements.

SUPPLEMENTARY INFORMATION

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W. Michael Hillon, CPA

INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Judge Vernon Clark and
the Honorable Judge John Ford
Thirtieth Judicial District Judges
Louisville, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Thirtieth Judicial District Court Probation Fund (the Probation Fund) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Probation Fund's compliance with certain laws and regulations during the year ended December 31, 2000 included in the accompanying Louisiana Auditor Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BIDDING

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$15,000. No expenditures were made for public works exceeding \$100,000.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (2) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure (2)) appeared on the list provided by management in agreed-upon procedure (2).

BUDGETING

5. Obtain a copy of the legally adopted budget and all amendments.

There was no budget prepared or adopted. See Footnote (1)(F).

6. Trace the budget adoption and amendments to the minute book.

See note in No. 5 above.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded amounts by 5% or more.

See note in No. 5 above.

ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:
(a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval for payment.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book, were posted as advertised as required by LA-SB 42:1 through 42:12 (the open meetings law).

There were no minutes as there is no governing board other than the two-district judges.

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND DEBITALS

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

I inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Thirtieth Judicial District Court (Prothonotary) and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and/or responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Elliott + Assoc. APC
Louisville, Louisiana
June 22, 2009

THIRTEENTH JUDICIAL DISTRICT COURT PROBATION FUND
SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended December 31, 2009

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

This is the first year that the Probation Fund has had a financial report issued.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

This is the first year that the Probation Fund has had a financial report issued.

SECTION III MANAGEMENT LETTER

This is the first year that the Probation Fund has had a financial report issued.

See independent auditor's report.

THIRTIETH JUDICIAL DISTRICT COURT PROBATION FUND
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Year Ended December 31, 2008

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT

N/A

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III MANAGEMENT LETTER

N/A

See independent auditor's report.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attesting Engagements of Government)

Elliott & Assoc 12/16/00 (Date Transmitted)

PO Box 1287
Jacobsville LA 71401 (Auditors)

In connection with your completion of our financial statements as of 12/31/00 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 4/5/01 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1990, under circumstances that would constitute a violation of LSA-RS-42-1110.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 30:1301-14) or the budget requirements of LSA-RS 39:24.

Yes No *N/A*

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:39.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 34:514, 34:485, and/or 39:82, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No *N/A*

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less, to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VI, Section 6 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410-39:1415(B).

Yes No

Advances and Forfeits

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:136, and AG opinion TS-726.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any concessions to the foregoing organizations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under administration and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	 Paul Champagne Secretary		Date
	 [unclear] Treasurer		Date
			Cost