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### INDEPENDENT AUDITOR'S REPORT

The Honorable Martin E. Coody, Chief Judge and  
Judges of the Twenty-Second Judicial District Court  
Madameameer Probation Fund - A Compulsory Unit  
Washington, St. Tammany Parishes, Louisiana

We have audited the accompanying financial statements of the Madameameer 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, 1987, 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 Madameameer 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 Madameameer Probation Fund, a component unit of the Twenty-Second Judicial District Court, Washington/St. Tammany Parishes, Louisiana, as of December 31, 1987, 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 June 25, 1988 on our consideration of the Madameameer Probation Fund's internal control structure and a report dated June 25, 1988 on its compliance with laws and regulations.

  
NEUBAUER, COOPER & GONG  
Certified Public Accountants

June 25, 1988

**BALANCE SHEET - FUND TYPE AND ACCOUNT GROUP**  
**MISDEMEANOR PROBATION FUND ( A SPECIAL REVENUE FUND )**  
**A COMPONENT UNIT OF THE**  
**TRINITY SECOND JUDICIAL DISTRICT COURT**  
**December 31, 1987**

	GOVERNMENT FUND TYPE	ACCOUNT GROUP	TOTAL
	SPECIAL REVENUE FUND	GENERAL FUND ASSETS	MEMORANDUM ONLY
<b>ASSETS</b>			
Cash in bank	\$ 1,548,795.71	\$ 0.00	\$ 1,548,795.71
Furniture, fixtures, and office renovations	0.00	708,715.01	708,715.01
<b>TOTAL ASSETS</b>	<b>\$ 1,548,795.71</b>	<b>\$ 708,715.01</b>	<b>\$ 1,250,080.72</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 232.89	\$ 0.00	\$ 232.89
Due to other governmental agencies and funds	12,844.88	0.00	12,844.88
<b>TOTAL LIABILITIES</b>	<b>\$ 12,844.88</b>	<b>\$ 0.00</b>	<b>\$ 12,844.88</b>
<b>FUND EQUITY</b>			
Investment in general fund assets	\$ 0.00	\$ 708,715.01	\$ 708,715.01
<b>Fund balance:</b>			
Unreserved - unassigned	1,028,879.88	0.00	1,028,879.88
<b>TOTAL FUND EQUITY</b>	<b>\$ 1,028,879.88</b>	<b>\$ 708,715.01</b>	<b>\$ 1,737,594.89</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,548,795.71</b>	<b>\$ 708,715.01</b>	<b>\$ 1,250,080.72</b>

The accompanying notes are an integral part of this statements.

**STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**  
**REDEMPTION PROBATION FUND (A SPECIAL REVENUE FUND)**  
**A COMPONENT UNIT OF THE**  
**TWENTY-SECOND JUDICIAL DISTRICT COURT**  
**Year ended December 31, 1997**

**Revenues:**

<b>Judicial Fees:</b>	
Probation fees	\$ 308,860.12
<b>Other revenues:</b>	
Interest earned	24,312.08
State grants - Proceeds in Court Service	28,008.08
<b>TOTAL REVENUES</b>	<b>\$ 421,308.88</b>

**Expenditures:**

<b>Current expenditures:</b>	
Salaries and related benefits:	
Salaries	\$ 60,037.85
Employee benefits	11,289.05
Pension plan contributions	8,215.60
Contractual Services:	
Youth Service Bureau	102,897.00
Computer services	3,807.50
Audit fees	2,708.08
Repairs and maintenance	584.28
Rent	10,808.08
Confidential security	10,808.08
Materials and supplies:	
Office supplies, postage	8,899.25
Other:	
Travel and educational seminars	171.26
Capital outlays:	
Office furniture and fixtures	18,520.28
<b>TOTAL EXPENDITURES</b>	<b>\$ 319,824.23</b>

Excess of revenues over expenditures **\$ 111,481.75**

**Other financing uses:**

    Transfer to Judicial Expense Fund (251,889.24)

**Excess of expenditures and other financing**

**uses over revenues** **\$ (141,414.49)**

Fund balance at beginning of year

5,288,204.17

Fund balance at end of year

**\$ 5,098,819.68**

The accompanying notes are an integral part of this statement.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE 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, 1987**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (OR UNFAVORABLE)
<b>Revenues:</b>			
Judicial fees:			
Probation fees	\$ 320,000.00	\$ 338,983.12	\$ 18,983.12
Other revenues:			
Interest earned	22,000.00	54,312.80	32,312.80
State grant - Friends in Need Service	0.00	28,000.00	28,000.00
<b>TOTAL REVENUES</b>	<b>\$ 342,000.00</b>	<b>\$ 421,295.92</b>	<b>\$ 79,295.92</b>
<b>Expenditures:</b>			
Current expenditures:			
Salaries and benefits:			
Salaries	\$ 918,000.00	\$ 97,037.88	\$ 820,962.12
Employee benefits	24,000.00	11,288.08	12,711.92
Pension plan contributions	12,000.00	8,218.00	3,782.00
Contractual services:			
Youth Service Bureau	158,000.00	133,897.08	24,102.92
Computer services	5,000.00	7,807.54	(2,807.54)
Auto fees	3,000.00	2,708.00	292.00
Repairs and maintenance	0.00	504.28	(504.28)
Office renovations	708,000.00	0.00	708,000.00
Furniture	8,000.00	12,808.00	(3,808.00)
Dental/office security	0.00	15,808.00	(15,808.00)
Materials and supplies:			
Office supplies, postage	24,000.00	9,898.05	14,101.95
Other:			
Travel and educational seminars	30,000.00	771.38	29,228.62
Capital outlay:			
Furniture and equipment	80,000.00	10,828.28	69,171.72
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,937,000.00</b>	<b>\$ 1,210,824.23</b>	<b>\$ 726,175.77</b>
Excess of revenues over (under) expenditures:	\$ (855,000.00)	\$ 190,471.70	\$ 664,528.30
Other Financing Uses:			
Transfer to Judicial Expense Fund	0.00	(291,898.24)	291,898.24
Excess of expenditures and other financing uses over revenues:	\$ (855,000.00)	\$ (101,414.40)	\$ 753,585.60
Fund balance at beginning of year	1,218,294.12	1,218,294.12	0.00
Fund balance at end of year	<u>\$ 363,294.12</u>	<u>\$ 1,116,879.72</u>	<u>\$ 753,585.60</u>

The accompanying notes are an integral part of this statement.

**NOTES TO FINANCIAL STATEMENTS  
MIDLANDS PROBATION FUND - ( A SPECIAL REVENUE FUND )  
A COMPONENT UNIT OF THE  
TWENTY-SECOND JUDICIAL DISTRICT COURT  
December 31, 1997**

**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 Midland 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 recorded on general fixed assets.

**NOTE 2 - DESCRIPTION OF THE COURT ENTITY**

The Midland Probation Fund of the Twenty-Second Judicial District Court was established September 11, 1968 under the provisions of Louisiana Code of Criminal Procedure, Article 904A. 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 Officers 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 connected 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 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 \$10.00 per month, not to exceed \$400.00 per month.

The Midland 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 as a component unit 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, 1997

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**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 ACCRUAL**

The Misdemeanor 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 Misdemeanor Probation Fund has adopted a budget on the modified accrual basis of accounting. The budget is considered to be a "non-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 expenditures 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 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 "Miscellaneous Only" to indicate they are presented for overview information purposes only. Data in these 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.

**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**  
**MIDBERNARD PROBATION FUND - ( A SPECIAL REVENUE FUND )**  
**A COMPONENT UNIT OF THE**  
**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**December 31, 1997**

**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 Pensions Retirement system, a defined contribution plan maintained by the State. The Court contributes 8.5% of the employees salary to the plan. Contributions for 1997 were \$8,218.00.

The employees are paid by the St. Tammany Parish Police Jury and the Midbernard Probation Fund (accounted for by 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:

	<u>BALANCE</u> <u>JANUARY</u>	<u>ADDITIONS</u> <u>REPAIRS</u>	<u>BALANCE</u> <u>DECEMBER</u>
Office furniture and equipment	\$ 88,884.73	\$ 12,820.29	\$ 101,705.02

**NOTE 8 - AGENCY FUNDS**

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

**NOTE 9 - SECURED CASH**

The cash of the Midbernard Probation Fund were secured as of December 31, 1997 as follows:

	<u>BALANCE</u>	<u>SECURED</u>	
First NBC - checking	\$1,848,799.15	\$ 108,000.00	Fund
		\$1,697,151.00	St. Tammany Parish

**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	\$ 1,885.73
Due to St. Tammany Parish Government	10,898.00
	\$ 12,844.00

These amounts represents expenditures incurred by others on behalf of the Midbernard Probation Fund. These amounts were repaid in January and February, 1998.

**NOTES TO FINANCIAL STATEMENTS - continued**  
**MOOREHEAD PROBATION FUND - (A SPECIAL REVENUE FUND)**  
**A COMPONENT UNIT OF THE**  
**TWENTY-SECOND JUDICIAL DISTRICT COURT**  
**December 31, 1993**

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**NOTE 15 - YOUTH SERVICE BUREAU OF ST. TAMMANY PARISH**

The Moorehead Probation Fund has agreed to support the Youth Service Bureau for salaries, start-up expenses, and operational expenses of the Fitness Program. On December 15, 1994, \$21,808.08 was transferred to the Youth Service Bureau of St. Tammany Parish to cover FTE salaries and operational expenditures for the first quarter of 1995. Effective January 15, 1995 and every month thereafter, the Moorehead Probation Fund will transfer \$8,624.75 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.

The Moorehead Probation Fund received \$20,800 from the State of Louisiana in 1997 as a grant to support the Friends in Need Service. This money was transferred to the Youth Service Bureau of St. Tammany Parish, which implements the FINS in St. Tammany and Iberville Parishes.

**NOTE 12 - OPERATING DEFICIT, CURRENT YEAR**

This Fund incurred an operating deficit of \$181,614.88 for the current year. The Fund balance at the beginning of the year was more than sufficient to absorb this deficit.

**NOTE 14 - TRANSFERS TO JUDICIAL EXPENSE FUND**

The Moorehead Probation Fund was authorized to transfer money to the Judicial Expense Fund to help pay for the Court's operating expenses. The amount transferred in 1997 was \$291,886.24.

**HULLBERGER, COWPER & DENN**

REGISTERED PUBLIC ACCOUNTANTS

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**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 Martin E. Coady, Chief Judge and  
Judges of the Twenty-Second Judicial District Court,  
Madameame Probation Fund - A Component Unit  
Washington/6, Tangipahoa Parish, Louisiana**

We have audited the financial statements of the Madameame Probation Fund ( a Special Revenue Fund ) - A Component Unit of the Twenty-Second Judicial District Court, Washington/6, Tangipahoa Parish, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 25, 1998.

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 Madameame 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, the purpose 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 Madameame Probation Fund for the year ended December 31, 1997, 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 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**

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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 induce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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.

  
**SEYMOUR COHEN, & GONS**  
Certified Public Accountants

June 18, 1988

**WEINBERGER, COEYER & GOINS**

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CONFIDENTIALITY ADVISORS

**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 Martin E. Coatsy, Chief Judge and  
Judges of the Twenty-Second Judicial District Court  
Missisacoon Probation Fund - A Component Unit  
Washington, Tensas Parishes, Louisiana

We have audited the financial statements of the Missisacoon Probation Fund (A Special Revenue Fund) - A Component Unit of the Twenty-Second Judicial District Court, Washington, Tensas Parishes, Louisiana as of and for the year ended December 31, 1987, and have issued our report thereon dated June 23, 1988.

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 misstatements.

Compliance with laws and regulations applicable to the Missisacoon Probation Fund is the responsibility of the Missisacoon Probation Fund's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of the Missisacoon 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.

  
**WEINBERGER, COEYER & GOINS**  
Certified Public Accountants

June 23, 1988