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CITY COURT OF HAMMOND
REPORT ON AUDIT OF
COMPONENT UNIT FINANCIAL STATEMENTS
YEAR ENDING JUNE 30, 1997

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.

Release Date: 6/12/97

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CERTIFIED PUBLIC ACCOUNTANTS
STATE OF LOUISIANA

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MEMBER OF BOURGEOIS & COMPANY, L.L.P.
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MEMBER OF BOURGEOIS & COMPANY, L.L.P.

August 8, 1997

Independent Auditor's Report

The Honorable Grace Bennett Galloway
City Court of Hammond
Hammond, Louisiana

We have audited the accompanying component unit financial statements of the City Court of Hammond, (a component unit of the City of Hammond), as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the Court. 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 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. 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.

In our opinion, the component unit financial statements referred to in paragraph one present fairly, in all material respects, the financial position of the City Court of Hammond as of June 30, 1997, and the results of its 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 August 8, 1997, on our consideration of the City Court of Hammond's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining, inter-vital fund, and individual account group financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the City Court of Hammond, Louisiana. Such information has been subjected to the auditing procedures applied in the examination of the component unit financial statements and, in our opinion, is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the financial statements of the City Court of Hammond.

Respectfully submitted,

Thomas L. Bergeron & Co., L.L.P.

COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

City Court of Hammond

COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1957

ASSETS	GOVERNMENTAL	FINANCIAL	ACCIDENT GROUPS	
	FUND TYPES	FUND TYPES	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT
	GENERAL	AGENCY		
Cash	\$171,534	\$178,381	\$ -	\$ -
Certificates of Deposit	195,800	198,800	-	-
Grant Receivable	1,183	-	-	-
Accrued Interest Receivable	9,310	-	-	-
Other Receivables	3,904	-	-	-
Fixed Assets	-	-	172,348	-
Amount to be Provided For Accumulated Unpaid Vacation Pay	-	-	-	17,241
Total Assets	\$380,938	\$388,381	\$172,348	\$ 17,241
LIABILITIES				
Accounts Payable	\$ 4,819	\$ -	\$ -	\$ -
Other Payables	4,279	-	-	-
Bonds and Fines Paid In Advance of Trial	-	104,881	-	-
Appel Deposits	-	400	-	-
Accumulated Unpaid Vacation Pay	-	-	-	17,241
Total Liabilities	11,408	309,381	-	17,241
FUND EQUITY				
Investment in General Fixed Assets	-	-	172,348	-
Fund Balances:				
Reserved for Judge's Fee	4,584	-	-	-
Reserved for Public Defender Fee	3,335	-	-	-
Designated for capital outlay	286,349	-	-	-

(CONTINUED)

City Court of Hammond

COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS
ACCOMPLISHED

June 30, 1997

FUND EQUITY (CONTINUED)	GOVERNMENTAL FIDUCIARY		ACCOUNT GROUPS	
	<u>FUND TYPES</u>	<u>FUND TYPE</u>	<u>GENERAL</u>	<u>FIXED GENERAL LONG-</u>
	<u>GENERAL</u>	<u>AGENCY</u>	<u>ASSETS</u>	<u>TERM DEBT</u>
Unreserved - Undesignated	<u>132,582</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Equity	<u>289,847</u>	<u>-</u>	<u>272,346</u>	<u>-</u>
Total Li- abilities and Equity	<u>\$380,935</u>	<u>\$355,282</u>	<u>\$372,340</u>	<u>\$ 27,280</u>

The accompanying notes are an integral part of this statement.

TOTALS

MEMORANDUM ONLY	
1957	1956

\$344,797	\$214,705
-----------	-----------

378,000	385,000
2,203	-

9,310	9,401
3,906	-
172,240	166,300

17,241	15,863
--------	--------

\$325,497	\$791,304
-----------	-----------

\$ 4,808	\$ 2,976
4,279	2,072

354,881	297,834
400	400

17,241	15,863
--------	--------

383,610	318,240
---------	---------

172,240	166,300
---------	---------

4,584	14,418
-------	--------

3,318	-
-------	---

105,348	195,770
---------	---------

TOTALS	
<u>(MEMORANDUM DOLLARS)</u>	
<u>1997</u>	<u>1998</u>
155,380	95,308
<u>542,867</u>	<u>479,069</u>
<u>698,247</u>	<u>574,377</u>

City Court of Hammond

**STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP) BASIS: AND ACTUAL - GENERAL FUND**

for the year ended June 30, 1997
with comparative actual amounts for the year ended June 30, 1996

	1997		VARIANCE - FAVORABLE (UNFAVORABLE)	1996 ACTUAL
	BUDGET	ACTUAL		
Revenues:				
Contribution from Criminal Docket	\$218,000	\$302,888	\$ 73,888	\$200,254
Funds Received - Department of Public Safety	8,000	4,378	(4,621)	4,513
Grant Revenues	-	1,303	1,303	-
Interest Income	25,000	23,391	(1,709)	25,376
Contribution from Civil Docket	24,000	27,826	3,826	21,688
Contribution from Civil Docket - Judges Fees Barred	40,000	52,201	12,201	40,830
Probation Fees	27,000	19,173	(7,827)	26,303
Contribution from Criminal Docket - Public Defender Fees	8,000	8,287	3,287	5,712
Intergovernmental - On-Behalf Payments	75,000	73,308	(1,692)	75,308
Other Fees	1,000	18,781	17,781	7,824
Total Revenues	410,000	523,502	\$2,902	412,878
Other Financing Sources:				
Operating Transfers in From Reporting Entity - City of Hammond	240,000	188,000	(52,000)	255,000
Total Revenues and Other Financing Sources	650,000	711,502	\$2,902	667,878
Expenditures:				
Salaries	\$42,000	\$42,014	14	\$42,578
Payroll Tax and Employee Benefits	57,000	42,028	(14,972)	51,000
Computer Software and Programming Fees	5,000	8,629	3,629	4,931
Judges Salary and Fees	65,000	88,322	23,322	64,250
Public Defender Fees	6,000	5,923	(77)	5,277
Educational Conferences and Seminars	10,000	22,482	12,482	14,230
Equipment Purchases	20,000	17,935	(2,065)	24,161
Equipment Repairs and Maintenance Contracts	17,100	17,614	514	11,419
Insurance	7,000	5,778	(1,222)	7,818
Juvenile Service Programs	4,000	2,784	(1,216)	2,601
Legal and Professional Fees	5,000	8,883	3,883	2,884

(CONTINUED)

City Court of Hammond

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET BASIS AND ACTUAL - GENERAL FUND
(CONTINUED)

for the year ended June 30, 1997
 with comparative actual accounts for the year ended June 30, 1996

	1997		VARIANCE - FAVORABLE (UNFAVORABLE)	1996
	BUDGET	ACTUAL		ACTUAL
Miscellaneous	8,500	8,888	(3,888)	5,788
Postage	6,000	6,824	124	5,825
Stationery and Supplies	18,000	20,894	(2,894)	19,128
Telephone	4,400	4,597	(197)	4,837
Travel	2,000	825	1,075	3,389
Uniforms	2,000	824	1,586	6,810
Total Expenditures	426,600	649,159	(14,559)	801,240
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(18,000)	43,340	78,340	134,360
Total Fund Balance - Beginning of Year	306,584	328,828	-	267,664
Total Fund Balance - End of Year	\$291,584	\$389,047	\$ 76,343	\$501,504

The accompanying notes are an integral part of this statement.

City Court of Hammond

NOTES TO FINANCIAL STATEMENTS

June 30, 1997

Note 1 - Summary of Significant Accounting Policies -

The City Court of Hammond ("Court") collects fines and court costs, and remits those fines to the City of Hammond and Tangipahoa Parish Council. The financial statements of the Criminal Docket and Civil Docket have been prepared on the cash basis as they primarily operate in a fiduciary capacity. The financial statements of the General Fund have been prepared on the modified accrual basis in order to fairly present the operations of the Court.

The accounting and reporting policies of the City Court of Hammond conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:817 and to the guides set forth in the industry audit guide, Audits of State and Local Governmental Units.

A. Financial Reporting Entity

For reporting purposes the City of Hammond, Louisiana, serves as the financial reporting entity for both the municipality (City of Hammond) and for the City Court of Hammond Court System. The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Mayor and Board of Aldermen of the City of Hammond), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14, the Financial Reporting Entity, established criteria for determining which component units should be considered part of the City of Hammond for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, appropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.

City Court of Hammond

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

2. Whether the City governing authority (Mayor and Board of Aldermen) appoints a majority of Board members of the potential component unit.
3. Fiscal interdependency between the City and the potential component unit.
4. Imposition of will by the City on the potential component unit.
5. Financial benefit/burden relationship between the City and the potential component unit.

Based on the previous criteria, the City Court of Hammond should be considered a component unit of the City of Hammond. Since the Judge of the Court is an elected official and has certain statutorily defined sources of funds for his own operating and/or capital budget disbursement, the funds of the City Court of Hammond should be discretely presented in the City of Hammond's general purpose financial statements for the year ended June 30, 1997.

B. Fund Accounting

The accounts of the Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds of the Court are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

GOVERNMENTAL FUND TYPES

General Fund - The General Fund is the general operating fund of the Court. It is used to account for all financial resources except those required to be accounted for in another fund.

City Court of Hammond

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

FINANCIAL FUND TYPES

Agency Funds - Agency Funds are used to account for assets held by the Court in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost.

D. Accumulated Unpaid Vacation and Sick Pay

The Court's liability for accumulated unpaid vacation pay at June 30, 1997 and 1996 has been recorded in the General Long-Term Debt Account Group equal to the total hours of vacation accumulated at that date, times the employees hourly rate at that date. Employees accrue hours based upon their length of service. Sick pay has not been accrued as the employee's right to sick pay does not vest under state law.

City Court of Hammond

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1987

E. Total Columns on Combined Statements - Overview

Total Columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - Interest Earned -

The Civil Docket has placed funds in an interest-bearing account. Since the Civil Docket operates in a fiduciary capacity and is not required to pay interest on bonds paid in advance of trial, interest income is transferred to the General Fund and used for operations of the Court.

Note 3 - Fund Balance - Reserved for Judge's Fees -

Fund Balance - Reserved for Judge's Fees has been included on the Balance Sheet of the General Fund to reflect Judge's Fees which have been earned, but which have not been remitted to the Judge due to legal limitations.

Note 4 - Fund Balance - Designated for Capital Outlay -

The Judge has appropriated monies and the interest earned thereon to be used for future equipment purchases and capital improvements. The total accumulated at June 30, 1987 for this purpose is \$284,288.

Note 5 - Fund Balance - Reserved for Public Defender's Fees -

Fund Balance - Reserved for Public Defender's Fees has been included on the Balance Sheet of the General Fund to reflect public defender's fees which have been collected, but which have not been expended.

Note 6 - Cash and Cash equivalents -

For reporting purposes, cash and cash equivalents include coin, demand deposits, and time certificates of deposit. Under state law the Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the Court may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

City Court of Hammond

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

As confirmed by the applicable banks, the Court had cash and cash equivalents totaling \$784,887 with a carrying value of \$781,797 on June 30, 1997. Cash and cash equivalents are stated at cost, which approximates market. These deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are to be held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. The following is a summary of cash and cash equivalents at June 30, 1997, with the related Federal Deposit Insurance and pledged securities.

	CONFIRMED BANK BALANCES <u>JUNE 30, 1997</u>	FDIC/FSLIC INSURANCE	BALANCES UNINSURED
Cash in Non-Interest Bearing Accounts	\$215,598	\$208,812	\$ 6,786
Cash in Interest Bearing Accounts	193,909	-	193,909
Cash Equivalents - Time Certificates of Deposit	<u>375,380</u>	<u>365,800</u>	100,000
	<u>\$784,887</u>	<u>\$400,812</u>	388,695
Uncollateralized - Securities Pledged and Held by the Custodial Bank in the Name of the Fiscal Agent			\$44,729
Deficiency of FDIC/ FSLIC Insurance and Pledged Securities over Cash and Cash Equivalents			\$ 8000

City Court of Hammond

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

Note 7 - Judges' Supplemental Compensation Fund -

The Judges' Supplemental Compensation Fund was created to be used solely and exclusively for salary supplements to judges and commissioners, for related costs of state or municipal retirement funds, and for necessary and associated administrative expenses. A non-refundable fee has been set for every civil filing. The clerk of court is required to remit these fees collected to the state treasurer on a monthly basis. The total fees paid for the year ended June 30, 1997, were \$23,149.

Note 8 - Retirement Commitments -

Employees of the City Court of Hammond may elect to be members of the Parochial Employees' Retirement System of Louisiana - Plan "A", a multiple employer, public employee retirement system. Contributions to the system are made by both employees and the Court as a percentage of salaries. The Court contributed \$5,643 to the system for the year ended June 30, 1997. Data concerning the actuarial status of the system at June 30, 1997 is not available.

All employees of the Court, with the exception of the Judge, are also members of the Social Security System.

Note 9 - Changes in General Fixed Assets -

A summary of changes in general fixed assets for the year ended June 30, 1997 is as follows:

	BALANCE JUNE 30, 1996	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1997
Equipment	\$ 144,555	\$17,905	\$12,208	\$ 149,240

Note 10 - Postretirement Health Care and Life Insurance Benefits -

As June 30, 1997, the Court has no postretirement health care and life insurance benefit plan in existence.

City Court of Hammond

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1987

Note 11 - On Behalf Payments for Salaries and Benefits -

The Court follows GASB Statement No. 34, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance." This standard requires the Court to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to the City Court Judge and salary and fringe benefits payments made by Tangipahoa Parish Council to the Judge and the Court's employees.

Supplementary salary payments are made by the State directly to the City Court Judge and from the Parish Council to the Judge and the Court's employees. The Court is not legally responsible for these salary supplements. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the State and the Parish Council. For the fiscal year ended June 30, 1987 the State and Parish Council paid \$40,800 in supplemental salary payments to the City Court Judge and the Parish Council made supplementary salary and benefit payments of \$32,820 to the City Court's employees.

FINANCIAL STATEMENTS OF INDIVIDUAL
FUNDS AND ACCOUNT GROUPS

GENERAL FUND

To account for resources traditionally associated with government which are not required to be accounted for in another fund.

City Court of Hammond
GENERAL FUND

COMPARATIVE BALANCE SHEETS

June 30, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
Cash on Hand and in Banks	\$171,828	\$ 98,151
Certificates of Deposit	198,000	205,100
Grant Receivable	1,283	-
Accrued Interest Receivable	9,310	9,483
Other Receivables	<u>1,891</u>	<u> </u>
Total Assets	<u>\$382,932</u>	<u>\$312,734</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts Payable	\$ 6,800	\$ 2,378
Other Payables	<u>4,379</u>	<u>2,072</u>
Total Liabilities	11,179	4,450
Fund Balance:		
Reserved for Judge's Fees	4,584	14,410
Reserved for Public Defender Fees	3,333	-
Designated for Capital Outlay	208,000	196,778
Unreserved - Undesignated	<u>155,580</u>	<u>205,100</u>
Total Fund Balance	<u>369,497</u>	<u>316,388</u>
Total Liabilities and Fund Balance	<u>\$380,676</u>	<u>\$320,838</u>

See auditor's report.

City Court of Hammond
GENERAL FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

for the years ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Contribution from criminal Docket	\$102,888	\$203,254
Funds Received - Department of Public Safety	4,375	4,513
Grant Revenue	1,263	-
Interest Income	23,394	25,376
contribution from civil Docket	27,826	21,888
Contribution from Civil Docket - Judges Fees Earned	52,201	42,030
Probation Fees	12,173	28,303
Contribution from Criminal Docket - Public Defender Fees	2,257	5,712
Intergovernmental - Dr-Retain Payments	73,308	73,308
Other Fees	12,781	1,658
Total Revenues	623,502	412,078
Other Financing Sources:		
Operating Transfers in from Reporting Entity - City of Hammond	188,000	188,000
Total Revenues and Other Financing Sources	811,502	600,078
Expenditures:		
Salaries	382,014	382,578
Payroll Tax and Employee Benefits	63,028	53,066
Computer Software and Programming Fees	8,628	4,501
Judges Salary and Fees	88,322	84,288
Public Defender Fees	5,823	9,221
Educational Conferences and Seminars	12,482	14,233
Equipment Purchases	17,835	24,161
Equipment Repairs and Maintenance Contracts	17,016	25,413
Insurance	5,728	7,428
Juvenile Service Programs	2,784	3,601
Legal and Professional Fees	8,553	3,688

(CONTINUED)

City Court of Hammond
GENERAL FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (CONTINUED)

For the years ended June 30, 1957 and 1956

	<u>1957</u>	<u>1956</u>
Miscellaneous	9,888	9,782
Postage	6,024	5,829
Stationery and Supplies	28,084	28,138
Telephones	4,587	4,527
Travel	826	1,260
Uniforms	<u>824</u>	<u>9,526</u>
Total Expenditures	<u>840,189</u>	<u>801,240</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	63,343	154,262
Total Fund Balance - Beginning of Year	<u>208,104</u>	<u>242,666</u>
Total Fund Balance - End of Year	<u>\$269,847</u>	<u>\$394,104</u>

See auditor's report.

SUBJECT INDEX

City Court of Hammond
AGENCY FUNDS

COMBINING BALANCE SHEETS

June 30, 1997
with comparative totals for June 30, 1996

ASSETS	CIVIL	ORIGINAL	TOTALS	
	DOCKET	DOCKET	1997	1996
Cash on Hand and in Banks	\$ 45,581	\$100,780	\$146,361	\$136,234
Certificates of Deposit	180,300	—	180,300	180,300
Total Assets	\$245,581	\$100,780	\$355,361	\$316,534
LIABILITIES				
Bonds and Fines Paid in Advance of Trial	\$245,581	\$100,300	\$345,881	\$283,634
Appeal Deposits	—	400	400	400
Total Liabilities	\$245,581	\$100,700	\$355,361	\$284,034

See auditor's report.

City Court of Hammond
AGENCY FUNDS

COMBINING STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

for the year ended June 30, 1997
with comparative totals for the year ended June 30, 1996

	<u>CIVIL DOCKET</u>	<u>ORIGINAL DOCKET</u>	<u>TOTALS</u>	
	<u>1997</u>	<u>1996</u>	<u>1997</u>	<u>1996</u>
Cash Balance - Beginning of Year	\$214,436	\$ 82,788	\$ 298,324	\$ 268,381
Receipts:				
Fines and Bonds Collected	209,017	1,088,028	1,299,845	1,088,591
Total Receipts	<u>209,017</u>	<u>1,088,028</u>	<u>1,299,845</u>	<u>1,088,591</u>
Total Cash Available	423,453	1,170,816	1,599,670	1,238,972
Disbursements:				
Fines Disbursed to City of Hammond	-	342,784	342,788	397,843
Fines Disbursed to Juvenile Justice Commission	-	34,153	34,153	34,313
Bonds and Fines Refunded	-	6,288	6,288	7,775
General Fund Court Costs	23,026	882,888	109,813	224,843
Public Defender Fees	-	8,257	8,257	7,713
Marshall's Office Court Costs	-	128,713	128,713	86,487
Lab Fees	-	6,839	6,839	10,894
Witness Fees	-	48,189	48,189	42,878
Indigent Defendants' Board	-	116,856	116,856	80,588
Crime Victim Fund	-	7,315	7,315	7,843
Law Enforcement Training	-	11,935	11,935	8,280
Probation Fees	-	19,173	19,173	20,803
Restitution Made	-	8,185	8,185	14,993
Drug Abuse Education	-	1,483	1,483	7,783
Trial Court Case Management Information System Fund	-	11,489	11,489	7,289
Louisiana Traumatic Head and Spinal Cord Injury Trust Fund	-	18,572	18,572	10,343
Bond Transfers	-	685	685	280

(Continued)

City Court of Hammond
AGENCY FUNDS

COMBINING STATEMENTS OF CASE RECEIPTS AND DISBURSEMENTS (CONTINUED):

For the year ended June 30, 1997
with comparative totals for the year ended June 30, 1996

	CIVIL DOCKET	CRIMINAL DOCKET	TOTALS	
			1997	1996
Marshal's Fees	26,432	-	26,432	20,289
Court Cost Refunds	22,048	-	22,048	25,796
Judge's Fees Earned	52,283	-	52,283	49,830
Judges Supplemental Compensation Fund	23,145	-	23,145	17,827
Suit Settlements	11,084	-	11,084	-
Civil Cost	<u>17,828</u>	-	<u>17,828</u>	<u>28,854</u>
Total Disbursements	179,812	1,062,126	1,241,938	1,000,710
Cash Balance - End of Year	\$ 248,583	\$ 108,700	\$ 357,283	\$ 291,234

See auditor's report.

GENERAL FIRED ASSETS ACCOUNT GROUP

City Court of Hammond

COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS - BY SOURCE

June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
General Fixed Assets, at Cost:		
Equipment	\$172,240	\$166,310
Total General Fixed Assets	<u>\$172,240</u>	<u>\$166,310</u>
Investments in General Fixed Assets From:		
General Funds	\$172,240	\$166,310
Total Investments in General Fixed Assets	<u>\$172,240</u>	<u>\$166,310</u>

See auditor's report.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

City Court of Hammond
 COMPARATIVE STATEMENTS OF GENERAL LONG-TERM DEBT
 June 30, 1937 and 1936

	<u>1937</u>	<u>1936</u>
Amount to be Provided for the Payment of General Long-Term Debt:		
Amount to be Provided for Accumulated Unpaid Vacation Pay	\$ 17,241	\$ 15,543
Total to be Provided	<u>\$ 17,241</u>	<u>\$ 15,543</u>
 General Long-Term Debt Payable:		
Accumulated Unpaid Vacation Pay	\$ 17,241	\$ 15,543
	<u>\$ 17,241</u>	<u>\$ 15,543</u>

OTHER SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

HANNIS T. BOURGEOIS & CO., L.L.P.

Certified Public Accountants

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Baton Rouge, Louisiana 70801
(504) 485-9297

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STATE ACCOUNTANTS

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August 8, 1987

The Honorable Grace Bennett Garaway
City Court of Hammond
Hammond, Louisiana

We have audited the component unit financial statements of the City Court of Hammond, a component unit of the City of Hammond, as of and for the year ended June 30, 1987, and have issued our report thereon dated August 8, 1987. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements

City Court of Hammond
Hammond, Louisiana

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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the use of management and the Louisiana Legislative Auditor, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Court is a matter of public record.

Respectfully submitted,

Marvin L. Bergquist & Co., L.L.P.

