

**MARSHAL'S OFFICE – CITY COURT OF HAMMOND
HAMMOND, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

Marshal's Office – City Court of Hammond

Hammond, Louisiana

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For the Year Ended June 30, 2025

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Independent Auditor's Report

The Honorable Pat Farris
Marshal, City Court of Hammond
Hammond, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Marshal's Office, City Court of Hammond, Louisiana (the "Marshal"), a component unit of the City of Hammond, Louisiana, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Marshal, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in Note 1 to the financial statements, in 2025, the Marshal adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marshal's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Marshal's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marshal's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information; the schedule of the Marshal's proportionate share of the net pension liability; and the schedule of Marshal's contributions on pages 26 to 28 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally

Marshal's Office, City Court of Hammond
Hammond, Louisiana

accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

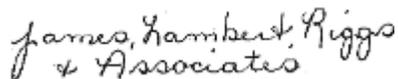
Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marshal's basic financial statements. The schedule of compensation, benefits, and other payments to agency head; the justice system funding reporting schedule – receiving entity; and the justice system funding reporting schedule – collecting / disbursing entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency head; the justice system funding reporting schedule – receiving entity; and the justice system funding reporting schedule – collecting / disbursing entity are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2025, on our consideration of the Marshal's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Marshal's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Marshal's internal control over financial reporting and compliance.



James Lambert Riggs & Associates, Inc.

Hammond, Louisiana
December 2, 2025

Basic Financial Statements

Marshal's Office – City Court of Hammond
Hammond, Louisiana
Statement of Net Position
June 30, 2025

Exhibit A

	<u>Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 514,679
Investments	234,369
Due from Other Governments	45,776
Due from Agency Fund	23,007
Prepaid Insurance	13,849
Capital Assets, Net of Accumulated Depreciation	<u>141,752</u>
Total Assets	<u>\$ 973,432</u>
Deferred Outflows of Resources	
Deferred Outflows of Resources - Pension-Related	<u>\$ 216,962</u>
Total Deferred Outflows of Resources	<u>\$ 216,962</u>
Liabilities	
Accounts Payable	\$ 4,848
Salaries and Benefits Payable	16,513
Non-Current Liabilities:	
Accrued Compensated Absences	22,220
Capital Lease Obligations	5,197
Net Pension Liability	<u>699,267</u>
Total Liabilities	<u>\$ 748,045</u>
Deferred Inflows of Resources	
Deferred Inflows of Resources - Pension-Related	<u>\$ 27,408</u>
Total Deferred Inflows of Resources	<u>\$ 27,408</u>
Net Position	
Net Investment in Capital Assets	\$ 136,555
Unrestricted	<u>278,386</u>
Total Net Position	<u>\$ 414,941</u>

The accompanying notes are an integral part of this statement.

Marshal's Office – City Court of Hammond
Hammond, Louisiana
Statement of Activities
For the Year Ended June 30, 2025

Exhibit B

	<u>Governmental Activities</u>
Expenses:	
Marshal's General Operations:	
Salaries & Related Benefits	\$ 888,975
Automobile	185
Computer Maintenance	6,276
Insurance	75,569
Office Supplies and Telephone	10,745
Legal and Accounting	24,138
Other Expenditures	13,475
Equipment and Training Expenses	38,551
Amortization Expense	13,011
Depreciation Expense	46,081
Total Expenses	<u>1,117,006</u>
 Program Revenues:	
Charges for Services	<u>498,809</u>
Total Program Revenues	<u>498,809</u>
 Net Program (Expense)	 (618,197)
 General Revenues:	
City of Hammond Appropriations	435,000
Intergovernmental Revenues	151,850
State Supplemental Pay	50,400
Miscellaneous Income	20,170
Pension Contributions from Non-Employer Contributing Entities	20,337
Total General Revenues	<u>677,757</u>
 Change in Net Position	 59,560
 Net Position - Beginning of the Year, as Previously Reported	 363,921
Change in Accounting Principle - GASB 101 (See Note 9)	<u>(8,540)</u>
Net Position - Beginning of the Year, as Restated	<u>355,381</u>
Net Position - End of the Year	<u>\$ 414,941</u>

The accompanying notes are an integral part of this statement.

Marshal's Office – City Court of Hammond
Hammond, Louisiana
Governmental Fund Balance Sheet
June 30, 2025

Exhibit C

	<u>General Fund</u>
Assets	
Cash and Cash Equivalents	\$ 514,679
Investments	234,369
Due from Other Governments	45,776
Due from Agency Fund	<u>23,007</u>
 Total Assets	 <u><u>\$ 817,831</u></u>
Liabilities and Fund Balance	
Liabilities:	
Accounts Payable	\$ 4,848
Salaries and Benefits Payable	<u>16,513</u>
Total Liabilities	21,361
Fund Balance:	
Unassigned	<u>796,470</u>
Total Fund Balance	<u>796,470</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 817,831</u></u>

The accompanying notes are an integral part of this statement.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Exhibit D

Reconciliation of the Governmental Fund Balance Sheet to the
Government-Wide Statement of Net Position
June 30, 2025

Total Fund Balance, Governmental Fund (Exhibit C) \$ 796,470

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental Capital Assets, Net of Depreciation 141,752

Prepaid insurance is not accrued and is therefore not reported in the governmental funds.

Prepaid Insurance 13,849

Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds:

Accrued Compensated Absences (22,220)
Capital Lease Obligations (5,197)

In accordance with Governmental Accounting Standards Board Statement No. 68, the net pension liability and the related deferred outflows of resources and deferred inflows of resources are not recorded in the governmental funds.

Net Pension Liability (699,267)
Deferred Outflows of Resources - Pension-Related 216,962
Deferred Inflows of Resources - Pension-Related (27,408)

Net Position of Governmental Activities (Exhibit A) \$ 414,941

The accompanying notes are an integral part of this statement.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Exhibit E

Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended June 30, 2025

	<u>General Fund</u>
Revenues:	
Criminal / Civil Court Fees	\$ 496,269
Marshal's Bond Fees	2,540
City of Hammond Appropriations	435,000
Intergovernmental	151,850
State Supplemental Pay	50,400
Miscellaneous Income	<u>20,170</u>
Total Revenues	1,156,229
Expenditures:	
General Government:	
Salaries & Related Benefits:	
Marshal	170,538
Deputies	426,779
Payroll Taxes	45,595
Retirement Contributions	147,703
Hospitalization Insurance	70,185
Automobile	185
Computer Maintenance	6,276
Insurance	67,087
Office Supplies and Telephone	10,745
Legal and Accounting	24,138
Other Expenditures	13,475
Equipment and Training Expenditures	52,038
Equipment and Training - Capital Outlay	<u>1,148</u>
Total Expenditures	1,035,892
Excess of Revenues over Expenditures	120,337
Fund Balance - Beginning of the Year	<u>676,133</u>
Fund Balance - End of the Year	<u>\$ 796,470</u>

The accompanying notes are an integral part of this statement.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Exhibit F

Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and
Changes in Fund Balance to the Government-Wide Statement of Activities
For the Year Ended June 30, 2025

Net Change in Fund Balance, Governmental Fund (Exhibit E) \$ 120,337

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays and lease payments are reported in governmental funds as expenditures. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense and lease payments are recorded as a reduction in the lease liability. These differences consist of:

Capital Outlay	1,148
Amortization Expense	(13,011)
Depreciation Expense	(46,081)
Lease payments	13,487

Governmental funds expense insurance payments and accrued compensated absences when paid. In the statement of activities, only the portion applicable to the current year is expensed with the remaining amounts recorded in the statement of net position as prepaid insurance and accrued compensated absences. The differences consist of:

Change in Prepaid Insurance	(8,482)
Change in Accrued Compensated Absences	(4,665)

In accordance with Governmental Accounting Standards Board Statement No. 68, the net pension liability is not recorded in the governmental fund financial statements. Adjustments to pension expense related to charges in deferred outflows of resources and deferred inflows of resources related to pensions are reflected in the statement of activities:

Pension Expense	(23,510)
Contributions from Non-Employer Contributing Entities	<u>20,337</u>

Change in Net Position of Governmental Activities (Exhibit B) \$ 59,560

The accompanying notes are an integral part of this statement.

Marshal's Office – City Court of Hammond
Hammond, Louisiana
Statement of Fiduciary Net Position
June 30, 2025

Exhibit G

	<u>Civil Agency Fund</u>
Assets	
Cash on Hand and in Banks	\$ 39,782
Total Assets	<u>\$ 39,782</u>
Liabilities	
Due to Others	\$ 39,782
Total Liabilities	<u>\$ 39,782</u>
Net Position	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Notes to the Financial Statements
For the Year Ended June 30, 2025

Narrative Profile

The Marshal's Office – City Court of Hammond (hereinafter referred to as the “Marshal”) is separate and apart from the Hammond City Court (hereinafter referred to as the “Court”) and was created under the authority of Louisiana Revised Statutes (RS) 13:1871-2512. The purpose of the Marshal is to execute the orders and mandates of the Court, to include making arrests, preserving the peace, processing judgments and garnishments, and similar functions. The Marshal has jurisdiction within the Seventh Ward of Tangipahoa Parish. The Marshal presently employs fourteen people to include the Marshal, eight full-time Deputy Marshals, and six part-time Deputy Marshals. The Marshal presently maintains an office in the Court building. Revenues for the Marshal include court costs assessed on all criminal cases handled by the Court and appropriations from the City of Hammond (hereinafter referred to as the “City”). Revenues are used in defraying the costs of operating the Marshal. Major expenditures of the Marshal include salaries & benefits, automobile expenditures, and general office expenditures.

The accounting and reporting policies of the Marshal conform to generally accepted accounting principles as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of RS 24:513 and to the guidance set forth in the *Louisiana Governmental Audit Guide*, and in the industry audit guide, *Audits of State and Local Governmental Units*.

1. Summary of Significant Accounting Policies

A. Financial Reporting Entity

The Marshal is an independently elected official; however, the Marshal is fiscally dependent on the City. The City maintains and operates the building in which the Marshal is located and provides funds for salaries, equipment, and expenditures of the Marshal. Because the Marshal is fiscally dependent on the City, the Marshal was determined to be a component unit of the City, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City, the general governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Fund Accounting

The Marshal uses fund accounting to maintain its financial records and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain office functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Fund

The governmental fund accounts for all the Marshal's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the Marshal. The following is the Marshal's governmental fund:

General Fund – the general operating fund of the Marshal and accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose, provided it is expended or transferred in accordance with state and federal laws and according to the Marshal's policy.

Fiduciary Fund

Fiduciary fund reporting focuses on net position and changes in net position. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, these funds have no measurement focus, but use the modified accrual basis of accounting. The following is the Marshal's fiduciary fund:

Civil Agency Fund – This fund is used to account for assets held by the Marshal as an agent for individuals or private organizations.

C. Measurement Focus / Basis of Accounting

Basic Financial Statements – Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Marshal as a whole and include all the non-fiduciary activities of the Marshal. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Interest earnings and other revenues not properly included among program revenues are reported instead as general revenues. The Marshal does not allocate indirect expenses.

Basic Financial Statements – Governmental Funds

The amounts reflected in the General Fund 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. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the operations of the Marshal.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Marshal considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues – Revenues are generally recognized when they become measurable and available as net current assets. Criminal Court fees, appropriations from the City, and interest revenue are recorded when due. Substantially all other revenues are recorded when received.

Expenditures – Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Reconciliation – Explanation of differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities is presented in Statement F of the basic financial statements.

D. Budgets and Budgetary Accounting

The Marshal follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The fiscal deputy prepares a proposed budget and submits this budget to the Marshal no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called. The proposed budget for the year ended June 30, 2025, was published on May 21, 2024.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing. A public hearing was held on the proposed budget for the year ended June 30, 2025, on June 5, 2024.
4. After holding the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted. The proposed budget for the year ended June 30, 2025, was adopted on June 13, 2024.
5. Budgetary amendments involving the transfer of funds from one department, program, or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Marshal. The budget for the year ended June 30, 2025, was not amended.

**Marshal's Office – City Court of Hammond
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Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

6. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended, if applicable, by the Marshal.
7. The budgets are integrated into the accounting system, and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the amended budgets, if applicable. All budgets are presented on the modified accrual basis of accounting. Accordingly, the Budgetary Comparison Schedule for the General Fund presents actual expenditures in accordance with the accounting principles generally accepted in the United States on a basis consistent with the legally adopted budgets as amended, if applicable. Unexpended appropriations on annual budgets lapse at the end of each fiscal year.

E. Cash, Cash Equivalents, and Investments

Cash includes cash on hand, demand deposits, interest bearing demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Under state law, the Marshal may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, the Marshal may also invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash. Investments for the Marshal are reported at cost.

F. Prepaid Items

The Marshal recognizes expenditures for insurance and similar services extending over more than one accounting period when paid.

G. Capital Assets

Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent the Marshal's capitalization threshold of \$500 is met. Capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their estimated fair market value at the date of donation.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

H. Compensated Absences

All full-time employees of the Marshal who are paid on a salary basis and work a regular full-time workweek earn sick leave and annual leave. Employees with between six months and one year of service earn five days of sick leave. Employees with one year or more of service earn twelve days of sick leave each year. Employees may accumulate all unused sick leave but the employee's right to unused sick leave benefits does not vest. Therefore, in the governmental fund, the Marshal recognizes an expenditure for sick leave benefits when payments are made to employees.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

Employees earn from one to four weeks of annual leave each year depending on length of service. Employees are required to take all vacation days each year by his or her anniversary date. Unused days cannot be carried over to the next year. Therefore, vacation days not used during that year will be lost. Unused annual leave is payable to the employee upon termination. Sick leave and annual leave have been accrued in accordance with GASB Statement No 101, *Compensated Absences*. The cost of compensated absences is reported on the government-wide financial statements.

I. Pension Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Marshal's pension plan and additions to / deductions from the plan's fiduciary net position have been determined on the accrual basis, which is the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

J. Equity Classifications

Government-Wide Net Position:

Government-wide net position is divided into three components:

1. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted – Consists of resources with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or by (b) laws through constitutional provisions or enabling legislation.
3. Unrestricted – All other resources that do not meet the definition of “restricted” or “net investment in capital assets.”

The Marshal considers restricted resources to be spent for government-wide expenses first when both restricted and unrestricted resources are available.

Governmental Fund Balances:

The Marshal follows GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in the reporting of fund balance in the balance sheet of governmental type funds. In the governmental fund financial statements, fund balances are classified as follows:

1. Non-Spendable Fund Balance – amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted Fund Balance – amounts that can be spent only for specific purposes because of state statutes, state or federal laws, or externally imposed conditions by grantors, creditors, or citizens.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

3. Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action by the Marshal.
4. Assigned Fund Balance – amounts that are constrained by the Marshal's intent that they will be used for specific purposes. The Marshal is the only individual authorized to assign amounts and is the highest level of decision-making. Therefore, amounts must be reported as committed.
5. Unassigned Fund Balance – all amounts not included in other spendable classifications.

The Marshal considers restricted balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Marshal also considers committed and assigned balances to be spent first when other unassigned balances are available for use.

K. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make various estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

L. Newly Adopted Accounting Pronouncements

The GASB issued GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The Marshal adopted the provisions of GASB Statement No. 101 during 2025. Beginning net position has been restated as a result of the adoption of this standard. See Footnote 10 for further disclosure on the effect of the adoption of GASB Statement No. 101.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

An annual budget is adopted on a basis consistent with generally accepted accounting principles for the General Fund. All annual appropriations lapse at fiscal year-end. The Marshal was in compliance with the Local Budget Act. See Note 1-D for the Marshal's budgetary accounting procedures.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

B. Deposits, Investment Laws and Regulations

In accordance with state law, all uninsured deposits in financial institutions must be secured with acceptable collateral valued at the lower of market or par. As reflected in Note 3 regarding cash and cash equivalents, the Marshal was in compliance with the deposit and investment laws and regulations.

C. Deficit Fund Equity

As of June 30, 2025, no funds of the Marshal had deficit fund equities.

3. Cash, Cash Equivalents, and Investments

As reflected on Exhibit A, the Marshal has cash and cash equivalents totaling \$514,679 and investments totaling \$234,369 as of June 30, 2025. Total cash from fiduciary responsibilities not reported on the government-wide financial statements was \$39,782. These deposits are stated at cost, which approximates market.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent 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 held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

The following is a summary of cash, cash equivalents, and investments (bank balances) as of June 30, 2025, with the related federal deposit insurance and pledged securities:

Bank Balances:

Insured (FDIC Insurance)	\$ 637,024
Uninsured and Collateralized:	
Collateral held by pledging bank's trust department not in the Marshal's name	216,102
Uninsured and Uncollateralized	<u>-</u>
Total Deposits	<u>\$ 853,126</u>

Even though the pledged securities are not held in the entity's name, RS 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the Marshal that the fiscal agent has failed to pay deposited funds upon demand.

Deposits collateralized by pledged securities are considered to be exposed to credit risk (Category 3) under the provisions of GASB Statement 40. Custodial credit risk is the risk that in the event of a bank failure, the Marshal's deposits may not be returned to it. The Marshal does not have a deposits policy for custodial risk. As of June 30, 2025, the Marshal was in compliance with state law, which requires any uninsured cash balances with the fiscal agent bank to be adequately collateralized by a pledge of securities.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

4. Due from Other Governments

Amounts due from other governmental units at June 30, 2025, consisted of the following:

City of Hammond	\$	29,071
City Court of Hammond		16,705
Less: Allowance for Uncollectible Accounts		-
	<u>\$</u>	<u>45,776</u>

5. Capital Assets

Capital asset activity for the year ended June 30, 2025, was as follows:

Governmental Activities	Balance 06/30/24	Additions	Deductions	Balance 06/30/25
Office Equipment	\$ 54,638	\$ 1,148	\$ (289)	\$ 55,497
Software	66,143	-	-	66,143
Vehicles	228,110	-	-	228,110
Leased Vehicles	52,045	-	-	52,045
Total	400,936	1,148	(289)	401,795
Accumulated Depreciation:				
Office Equipment	29,229	7,032	(289)	35,972
Software	66,143	-	-	66,143
Automobiles	72,255	39,049	-	111,304
Total	167,627	46,081	(289)	213,419
Accumulated Amortization:				
Leased Vehicles	33,613	13,011	-	46,624
Total	33,613	13,011	-	46,624
Capital Assets, Net	<u>\$ 199,696</u>	<u>\$ (57,944)</u>	<u>\$ -</u>	<u>\$ 141,752</u>

The following estimated useful lives and methods are used to compute depreciation:

Furniture & Equipment	5 Years	Straight-Line Method
Radios	10 Years	Straight-Line Method
Software	5 Years	Straight-Line Method
Vehicles	5 Years	Straight-Line Method

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

6. Long-Term Debt – Leases

The following is a summary of debt transactions of the Marshal for the fiscal year ended June 30, 2025:

Type of Debt	Balance 06/30/24	Debt Issued	Debt Retired	Balance 06/30/25	Due In One Year
Capital Leases:					
2021 Dodge Durango	\$ 8,987	\$ -	\$ 6,697	\$ 2,290	\$ 2,290
2021 Dodge Durango	9,697	-	6,790	2,907	2,907
Total	<u>\$ 18,684</u>	<u>\$ -</u>	<u>\$ 13,487</u>	<u>\$ 5,197</u>	<u>\$ 5,197</u>

On November 22, 2021, the Marshal entered into a capital lease agreement at a fixed interest rate of 3.860% with Enterprise FM Trust for the purchase of a 2021 Dodge Durango vehicle, totaling \$25,715. The lease obligation is effective for a period of 48 months through October 2025. Monthly payments of \$577.16 began on November 22, 2021. Total payments during the fiscal year ended June 30, 2025, totaled \$6,697 of principal and \$229 of interest.

On December 1, 2021, the Marshal entered into a capital lease agreement at a fixed interest rate of 3.860% with Enterprise FM Trust for the purchase of a 2021 Dodge Durango vehicle, totaling \$26,155. The lease obligation is effective for a period of 48 months through November 2025. Monthly payments of \$587.04 began on December 1, 2021. Total payments during the fiscal year ended June 30, 2025, totaled \$6,790 of principal and \$255 of interest.

The annual requirements to amortize all debt outstanding for the Marshal at June 30, 2025, including interest payments of \$47 are as follows:

Year Ended June 30,	Capital Leases		
	2021 Dodge Durango	2021 Dodge Durango	Total
2026	\$ 2,308	\$ 2,936	\$ 5,244
	2,308	2,936	5,244
Less: Interest Portion	18	29	47
	<u>\$ 2,290</u>	<u>\$ 2,907</u>	<u>\$ 5,197</u>

7. Employees' Pension Plan (Municipal Employees' Retirement System)

General Information about the Pension Plan

Plan Description – Employees of the Marshal are eligible for participation in the Municipal Employees' Retirement System of Louisiana (the "System") – a cost-sharing, multiple-employer defined benefit pension plan administered by a Board of Trustees and established by Act 356 of the 1954 Regular Session of the Louisiana Legislature. The System issues a publicly available financial report that can be obtained at www.mersla.com/annual-reports. The report may also be obtained by writing to the Municipal Employees' Retirement System of Louisiana, 7937 Office Park Blvd., Baton Rouge, LA 70809, or at (225) 925-4810.

**Marshal's Office – City Court of Hammond
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Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

Benefits Provided – The System provides retirement, disability, and death benefits. Retirement benefits are generally determined as 3.0% of the employee's final compensation multiplied by the employee's years of creditable service. Employees with 25 years of service are eligible to retire at any age. Employees with a minimum of 30 years of service are eligible to retire at age 55. Employees with a minimum of 10 years of service are eligible to retire at age 62. Employees with a minimum of 7 years of service are eligible to retire at age 67. Employees are eligible for disability benefits if they have at least 5 years of creditable service, is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Survivor's benefits are available upon the death of a member who has credit for 5 or more years of service who is not eligible for normal retirement benefits. Under state law, cost of living increases to members who have been retired for at least one year are allowable only if sufficient funds are available from investment income in excess of normal requirements. Cost of living increases cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement.

Contributions – Per Act 788 of the 1978 Regular Session of the Louisiana Legislature, contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the System's Board of Trustees. Employees are required to contribute 10.00% of their annual pay. The Marshal's contractually required contribution rate for the year ended June 30, 2025, was 28.00% of annual payroll. Contributions to the System from the Marshal were \$142,703 for the year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the Marshal reported a liability of \$699,267 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Marshal's proportion of the net pension liability was based on a projection of the Marshal's June 30, 2025 contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Marshal's proportion was 0.248496%, which was an increase of 0.016633% from its proportion measured as of June 30, 2024.

For the year ended June 30, 2025, the Marshal recognized pension expense of \$23,510. At June 30, 2025, the Marshal reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 23,148
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	9,417	-
Changes in Assumptions	-	4,128
Changes in Proportion and Differences Between Marshal Contributions and Proportionate Share of Contributions	64,842	132
Marshal Contributions Subsequent to the Measurement Date	142,703	-
	\$ 216,962	\$ 27,408

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

The \$142,703 reported as deferred outflows of resources related to pensions resulting from the Marshal's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended:		
June 30, 2025	\$	23,450
June 30, 2026		64,896
June 30, 2027		(24,004)
June 30, 2028		(17,491)
Thereafter		-

Actuarial Assumptions – The total pension liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry Age Normal Cost
Expected Remaining Service Life	3-Years
Investment Rate of Return	6.85%, Net of Pension Plan Investment Expense, Including Inflation
Inflation	2.5%
Salary Increases	1 to 2 years of service 9.0% More than 2 years of service 4.4%
Annuitant and Beneficiary Mortality	PubG-2010(B) Healthy Retiree Table set equal to 115% for males and females, each adjusted using their respective male and female MP2021 scales
Employee Mortality	PubG-2010(B) Employee Table set equal to 115% for males and 120% females, each adjusted using their respective male and female MP2021 scales
Disabled Lives Mortality	PubNS-2010(B) Disabled Retiree Table set equal to 120% for males and 120% females with the full generational MP2021 scale

The actuarial assumptions used in the June 30, 2024, valuation were verified by combining data from the System with three other Louisiana statewide pension plans which have similar compositions in order to produce a credible experience. The data collected for this study covered the period July 1, 2018 to June 30, 2023.

**Marshal's Office – City Court of Hammond
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Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing / diversification.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public Equity	56.00%	2.44%
Public Fixed Income	29.00%	1.26%
Alternatives	15.00%	0.65%
Total	100.00%	4.35%
Inflation		2.50%
Expected Arithmetic Nominal Return		6.85%

Discount Rate – The discount rate used to measure the total pension liability was 6.85% for the year ended June 30, 2024. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Marshal's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the Marshal's proportionate share of the net pension liability calculated using the discount rate of 6.85%, as well as what the Marshal's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.85%) or one percentage-point higher (7.85%) than the current rate:

	1.0% Decrease (5.85%)	Current Discount Rate (6.85%)	1.0% Increase (7.85%)
Marshal's Proportionate Share of the Net Pension Liability	\$ 1,052,993	\$ 699,267	\$ 400,661

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued System financial report.

Payables to the Pension Plan – As of June 30, 2025, the Marshal owed \$15,669 to the System for the Marshal's June 2025 payroll.

8. Deferred Compensation Plan

The Marshal offers its employees The Delaware Management Company, Inc. Section 457, Deferred Compensation Plan, a deferred compensation plan created in accordance with Internal Revenue Code Section 457, as revised June 1, 2000. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights shall be held for the exclusive benefit of participants and their beneficiaries.

At June 30, 2025, \$5,200 was contributed by employees of the Marshal.

9. Restated Net Position

The Marshal adopted and implemented GASB Statement No. 101 for the year ended June 30, 2025. In accordance with GASB Statement No. 101, the standard was adopted retrospectively at the beginning of the period of adoption (July 1, 2024) through a cumulative-effect adjustment to Beginning Net Position for Governmental Activities:

Net Position - Beginning of the Year, as Previously Reported	\$ 363,921
Change in Accounting Principle (GASB 101)	<u>(8,540)</u>
Net Position - Beginning of the Year, as Adjusted and Restated	<u>\$ 355,381</u>

10. Subsequent Events

Management has evaluated the subsequent events through the date that the financial statements were available to be issued, December 2, 2025, and determined no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Required Supplementary Information (Part II)

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Schedule 1

Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:				
Criminal / Civil Court Fees	\$ 399,700	\$ 399,700	\$ 496,269	\$ 96,569
Marshal's Bond Fees	2,500	2,500	2,540	40
City of Hammond Appropriations	435,000	435,000	435,000	-
Intergovernmental	151,850	151,850	151,850	-
State Supplemental Pay	50,400	50,400	50,400	-
Miscellaneous Income	<u>3,500</u>	<u>3,500</u>	<u>20,170</u>	<u>16,670</u>
Total Revenues	1,042,950	1,042,950	1,156,229	113,279
Expenditures:				
General Government:				
Salaries & Related Benefits:				
Marshal	164,585	164,585	170,538	(5,953)
Deputies	429,400	429,400	426,779	2,621
Payroll Taxes	45,700	45,700	45,595	105
Retirement Contributions	145,000	145,000	147,703	(2,703)
Hospitalization Insurance	68,350	68,350	70,185	(1,835)
Automobile	-	-	185	(185)
Computer Maintenance	6,370	6,370	6,276	94
Insurance	74,109	74,109	67,087	7,022
Office Supplies and Telephone	10,000	10,000	10,745	(745)
Legal and Accounting	23,000	23,000	24,138	(1,138)
Other Expenditures	8,000	8,000	13,475	(5,475)
Equipment and Training Expenditures	58,436	58,436	52,038	6,398
Equipment and Training - Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>1,148</u>	<u>8,852</u>
Total Expenditures	1,042,950	1,042,950	1,035,892	7,058
Excess of Revenues over Expenditures	-	-	120,337	120,337
Fund Balance - Beginning of the Year	<u>-</u>	<u>-</u>	<u>676,133</u>	<u>676,133</u>
Fund Balance - End of the Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 796,470</u>	<u>\$ 796,470</u>

See independent auditor's report.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Schedule 2

Schedule of the Marshal's Proportionate Share of the Net Pension Liability –
Municipal Employees' Retirement System of Louisiana
For the Year Ended June 30, 2025

<u>Fiscal Year*</u>	<u>Marshal's Proportion of the Net Pension Liability</u>	<u>Marshal's Proportionate Share of the Net Pension Liability</u>	<u>Marshal's Covered Employee Payroll</u>	<u>Marshal's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2025	0.248496%	\$ 699,267	\$ 527,511	132.56%	79.05%
2024	0.231863%	\$ 847,428	\$ 508,416	166.68%	72.46%
2023	0.206845%	\$ 859,076	\$ 463,817	185.22%	67.87%
2022	0.168907%	\$ 469,815	\$ 396,428	118.51%	77.85%
2021	0.170859%	\$ 738,693	\$ 334,464	220.86%	64.52%
2020	0.142465%	\$ 595,313	\$ 326,567	182.29%	64.68%
2019	0.137508%	\$ 569,376	\$ 265,507	214.45%	63.94%
2018	0.185765%	\$ 777,133	\$ 251,053	309.55%	62.49%
2017	0.210398%	\$ 862,361	\$ 337,184	255.75%	62.11%
2016	0.255930%	\$ 914,222	\$ 375,862	243.23%	66.18%

* The amounts presented for each fiscal year were determined as of June 30 of the prior fiscal year.

See independent auditor's report.

Marshal's Office – City Court of Hammond
Hammond, Louisiana
 Schedule of Marshal Contributions –
 Municipal Employees' Retirement System of Louisiana
 For the Year Ended June 30, 2025

Schedule 3

Fiscal Year*	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency / (Excess)	Marshal's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2025	\$ 147,703	\$ (147,703)	\$ -	\$ 527,511	28.00%
2024	\$ 149,983	\$ (149,983)	\$ -	\$ 508,416	29.50%
2023	\$ 136,826	\$ (136,826)	\$ -	\$ 463,817	29.50%
2022	\$ 116,947	\$ (116,947)	\$ -	\$ 396,428	29.50%
2021	\$ 98,667	\$ (98,667)	\$ -	\$ 334,464	29.50%
2020	\$ 91,038	\$ (91,038)	\$ -	\$ 326,567	27.88%
2019	\$ 69,032	\$ (69,032)	\$ -	\$ 265,507	26.00%
2018	\$ 62,135	\$ (62,135)	\$ -	\$ 251,053	24.75%
2017	\$ 76,750	\$ (76,750)	\$ -	\$ 337,184	22.76%
2016	\$ 74,229	\$ (74,229)	\$ -	\$ 375,862	19.75%

* The amounts presented for each fiscal year were determined as of June 30 of the prior fiscal year.

See independent auditor's report.

Other Supplementary Information

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Schedule 4

Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2025

Agency Head: Honorable Pat Farris, Hammond City Marshal

<u>Purpose</u>	<u>Amount</u>
Salary	
Paid From City of Hammond Budget Funds	\$ 42,369
Paid From Tangipahoa Parish	14,586
Paid From Marshal's Office	113,583
Benefits - Insurance	
Health	9,302
Dental	350
Group Term Life	55
Long Term Disability	586
Benefits - Retirement (28.00%)	
Salary from Marshal's Office, City of Hammond, State Supplemental Pay and Tangipahoa Parish	49,767
Benefits - Other - Supplemental Pay	7,200
Reimbursements - Vehicle Fuel	<u>929</u>
Total	<u>\$ 238,727</u>

See independent auditor's report.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Schedule 5

Justice System Funding Reporting Schedule – Receiving Entity
For the Year Ended June 30, 2025

	First Six- Month Period Ended <u>12/30/24</u>	Second Six- Month Period Ended <u>06/30/25</u>
Receipts From:		
7th Ward Court, Hammond City Court, Criminal Court Cost / Fees	\$ 58,954	\$ 60,533
7th Ward Court, Hammond City Court, Civil Fees	<u>189,291</u>	<u>187,492</u>
	<u>\$ 248,245</u>	<u>\$ 248,025</u>
 Ending Balance of Amounts Assessed but Not Received	 <u>\$ -</u>	 <u>\$ -</u>

See independent auditor's report.

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Schedule 6

Justice System Funding Reporting Schedule – Collecting / Disbursing Entity
For the Year Ended June 30, 2025

	First Six- Month Period Ended 12/30/24	Second Six- Month Period Ended 06/30/25
Beginning Balance of Amounts Collected	\$ 14,494	\$ 10,574
Add: Collections		
Civil Fees	771,578	856,138
Bond Fees	1,680	860
Cash Bonds	-	-
Asset Forfeiture / Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs / Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation / Parole / Supervision Fees	-	-
Service / Collection Fees	-	-
Interest Earnings on Collected Balances	-	-
Other	-	-
Subtotal Collections	<u>773,258</u>	<u>856,998</u>
Less: Disbursements to Governments & Nonprofits		
Sheriff Tangipahoa Parish/Civil Fees	164	-
Sheriff East Baton Rouge Parish/Civil Fees	2,320	2,152
Sheriff Ascension Parish/Civil Fees	180	-
Sheriff Bossier Parish/Civil Fees	220	-
Sheriff Jefferson Parish/Civil Fees	240	120
Sheriff Livingston Parish/Civil Fees	56	67
Sheriff St. Tammany Parish/Civil Fees	491	147
Sheriff Washington Parish/Civil Fees	30	31
Sheriff West Baton Rouge Parish/Civil Fees	68	-
Sheriff St. Helena Parish/Civil Fees	31	-
Sheriff Plaquemines Parish/Civil Fees	-	60
Sheriff St. John the Baptist Parish/Civil Fees	-	71
Denham Springs City Marshal Ward 2/Civil Fees	60	-
Lafayette City Marshal's Office/Civil Fees	60	60
New Iberia City Marshal/Civil Fees	-	90

(Continued)

**Marshal's Office – City Court of Hammond
Hammond, Louisiana**

Schedule 6

Justice System Funding Reporting Schedule – Collecting / Disbursing Entity
For the Year Ended June 30, 2025

	First Six- Month Period Ended 12/30/24	Second Six- Month Period Ended 06/30/25
(Continued from Previous Page)		
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting / Disbursing to Others		
Based on Percentage of Collection	48,145	62,900
Collection Fee for Collecting / Disbursing to Others		
Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency - Civil Fees	1,680	860
Less: Disbursements to Individuals / 3rd Party		
Collection or Processing Agencies		
Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Restitution Payments to Individuals	-	-
Other Disbursements to Individuals	-	-
Payments to 3rd Party Collection / Processing Agencies	<u>723,433</u>	<u>793,238</u>
Subtotal Disbursements / Retainage	<u>777,178</u>	<u>859,796</u>
Total: Ending Balance of Amounts Collected but not Disbursed / Retained	<u>\$ 10,574</u>	<u>\$ 7,776</u>
Ending Balance of "Partial" Payments Collected but not Disbursed	<u>\$ -</u>	<u>\$ -</u>
Other Information:		
Ending Balance of Amounts Assessed but Not Collected	<u>\$ -</u>	<u>\$ -</u>
Total Waivers During the Fiscal Period	<u>\$ -</u>	<u>\$ -</u>

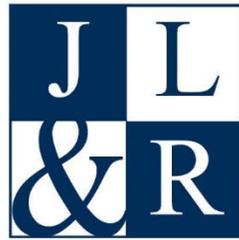
(Concluded)

See independent auditor's report.

**Other Independent Auditor's Reports and
Findings and Recommendations**

Dennis E. James, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehricht, CPA
Megan E. Lynch, CPA
B. Jacob Steib, CPA
Lauren Kimble Smith, CPA

Lyle E. Lambert, CPA



JAMES
LAMBERT RIGGS
& ASSOCIATES, INC.

CERTIFIED PUBLIC ACCOUNTANTS
www.jlrcpafirm.com


Member of
American Institute of CPAs
Society of Louisiana CPAs

Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

The Honorable Pat Farris
Marshal, City Court of Hammond
Hammond, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Marshal's Office, City Court of Hammond, Louisiana (the "Marshal"), a component unit of the City of Hammond, Louisiana, as of for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements, and have issued our report thereon dated December 2, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Marshal's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Marshal's internal control. Accordingly, we do not express an opinion on the effectiveness of the Marshal's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

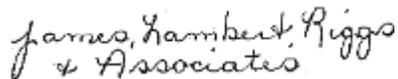
Marshal's Office, City Court of Hammond
Hammond, Louisiana

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Marshal's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those 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 noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



James Lambert Riggs & Associates, Inc.

Hammond, Louisiana
December 2, 2025

Marshal's Office – City Court of Hammond
Hammond, Louisiana
 Schedule of Current Year Audit Findings and Responses
 For the Year Ended June 30, 2025

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Marshal's Office, City Court of Hammond, Louisiana, a component unit of the City of Hammond, Louisiana as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Marshal's Office, City Court of Hammond, Louisiana's basic financial statements, and have issued our report thereon dated December 2, 2025. Our audit of the basic financial statements resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

1. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control over Financial Reporting:

Material Weakness Identified?	___	Yes		_X_	No
Significant Deficiencies Identified?	___	Yes		_X_	No

Compliance:

Noncompliance Material to the Financial Statements?	___	Yes		_X_	No
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2. Management Letter

Was a management letter issued?	___	Yes		_X_	No
---------------------------------	-----	-----	--	-----	----

Section II Financial Statement Findings

Internal Control over Financial Reporting

None

Compliance and Other Matters

None

Marshal's Office – City Court of Hammond
Hammond, Louisiana
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2025

<u>Ref.#</u>	<u>Fiscal Year Findings Occurred</u>	<u>Description of Findings</u>	<u>Corrective Action Taken</u>
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Internal Control over Financial Reporting

None

Compliance and Other Matters

None

**MARSHAL'S OFFICE – CITY COURT OF HAMMOND
HAMMOND, LOUISIANA**

STATEWIDE AGREED UPON PROCEDURES REPORT

FOR THE YEAR ENDED JUNE 30, 2025

Dennis E. James, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehricht, CPA
Megan E. Lynch, CPA
B. Jacob Steib, CPA
Lauren Kimble Smith, CPA
Lyle E. Lambert, CPA



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Independent Accountant's Report on Applying Agreed-Upon Procedures

To Honorable Pat Farris, Marshal
Marshal's Office, City Court of Hammond
Hammond, Louisiana

Louisiana Legislative Auditor
Baton Rouge, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. The Marshal's Office, City Court of Hammond's (the "Marshal's Office") management is responsible for those C/C areas identified in the SAUPs.

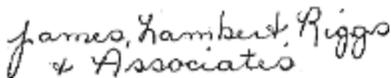
The Marshal's Office has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2024 through June 30, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are detailed in Schedule "A".

We were engaged by the Marshal's Office to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Marshal's Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

A handwritten signature in cursive script that reads "James Lambert Riggs & Associates".

James Lambert Riggs & Associates, Inc.
Hammond, Louisiana

December 2, 2025

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash / checks / money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- **Results:** No exceptions were noted as a result of the above-mentioned procedures.
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
- i. Employees responsible for cash collections do not share cash drawers / registers;
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.
 - ii. Each employee responsible for collecting cash is not also responsible for preparing / making bank deposits, unless another employee / official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - **Results:** The Fiscal Deputy is responsible for collecting cash and posting the deposit to the general ledger. Although other employees / officials are responsible for taking the deposit to the bank, no other employee / official reconciles this information.
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee / official is responsible for reconciling ledger postings to each other and to the deposit; and
 - **Results:** The Fiscal Deputy is responsible for collecting cash and posting all collection entries to the general ledger. No other employee / official reconciles this information.
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and / or subsidiary ledgers, by revenue source and / or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee / official verifies the reconciliation.
 - **Results:** The Fiscal Deputy is responsible for collecting cash and reconciling cash collections. No other employee / official reconciles this information.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- **Results:** No exceptions were noted as a result of the above-mentioned procedures.

- D. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts. Randomly select two deposit dates for each of the bank accounts selected (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and
- i. Observe that receipts are sequentially pre-numbered.
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - **Results:** For the two deposit dates selected for one bank account, we were not able to determine the number of days between the receipt of funds and the deposit date.
 - v. Trace the actual deposit per the bank statement to the general ledger.
 - **Results:** No exceptions were noted as a result of the above listed procedures.

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.

- ii. At least two employees are involved in processing and approving payments to vendors;
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.
- iii. The employee responsible for processing payments is prohibited from adding / modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.
- iv. Either the employee / official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - **Results:** The employee responsible for processing payments is also responsible for mailing vendor payments.
- v. Only employees / officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial / date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.
- D. Using the entity's main operating account and the month selected in Collections procedure #4D, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*
 - **Results:** No exceptions were noted as a result of the above-mentioned procedures.

6) Credit Cards / Debit Cards / Fuel Cards / Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- **Results:** No exceptions were noted as a result of the above-mentioned procedures.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit / debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
- **Results:** No exceptions were noted as a result of the above-mentioned procedures.
- ii. Observe that finance charges and late fees were not assessed on the selected statements.
- **Results:** No exceptions were noted as a result of the above-mentioned procedures.
- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business / public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.
- **Results:** For one of the two selected transactions, there was no documentation of the business purpose.



PAT FARRIS
MARSHAL
CITY COURT OF HAMMOND
SEVENTH WARD, TANGIPAHOA PARISH



303 East Thomas Street
Hammond, Louisiana 70401

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December 2, 2025

James, Lambert, Riggs & Associates, Inc.
P.O. Drawer 369
Hammond, LA 70404

Ref: Statewide Agreed-Upon Procedures
Marshal's Office, City Court of Hammond
As of and for the Year Ended June 30, 2023
Response to Statewide Agreed-Upon Procedures

Dear Mickey,

This letter is in response to the Statewide Agreed-Upon Procedures Audit Report. In response to the exception listed in your audit paperwork on the \$9.00 battery receipt, please see the following. Though the specific use was not stated as you suggested, the account number for office supplies was present on the statement. Specific use will be present in the future.

Over-all the Marshal's Office has found the audit process to be very beneficial. The comments and discussions are greatly appreciated.

We look forward to a continued relationship with your office.

With kindest regards,

Pat Farris
Marshal
7th Ward Marshal's Office
City Court of Hammond

Kerry Balado
Chief Fiscal Deputy
7th Ward Marshal's Office
City Court of Hammond