

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

**ANNUAL FINANCIAL STATEMENTS**

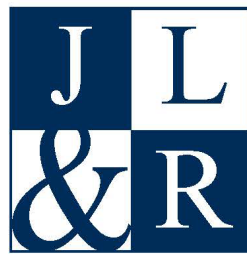
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

**Marshal's Office – City Court of Hammond**  
**Hammond, Louisiana**  
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For the Year Ended June 30, 2021

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## Independent Auditor's Report

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

### **Report on the Financial Statements**

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, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Marshal's Office, City Court of Hammond's basic financial statements as listed in the table of contents.

### ***Management's Responsibility 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; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

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's Office, City Court of Hammond, as of June 30, 2021, 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.

### ***Other Matters***

#### *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 25 to 27 be presented to supplement the basic financial statements. Such information, 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 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.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marshal's Office, City Court of Hammond'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 is not a required part of the basic financial statements.

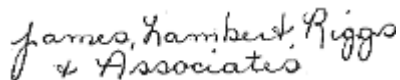
The schedule of compensation, benefits, and other payments to agency head; the justice system funding reporting schedule – receiving entity; and the justice system funding reporting schedule – collecting / disbursing entity are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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

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

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 14, 2021, on our consideration of the Marshal's Office, City Court of Hammond'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 Office, City Court of Hammond'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 Office, City Court of Hammond's internal control over financial reporting and compliance.

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

James Lambert Riggs & Associates, Inc.

Hammond, Louisiana  
December 14, 2021

## **Basic Financial Statements**

**Marshal's Office – City Court of Hammond**  
**Hammond, Louisiana**  
Statement of Net Position  
June 30, 2021

Exhibit A

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 324,012
Investments	212,798
Due from Other Governments	36,033
Due from Agency Fund	9,039
Prepaid Insurance	11,766
Capital Assets, Net of Accumulated Depreciation	<u>23,560</u>
<b>Total Assets</b>	<b><u>\$ 617,208</u></b>
<b>Deferred Outflows of Resources</b>	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 73,715
Changes in Assumptions	12,427
Changes in Experience	343
Changes in Proportion	77,016
Contributions Subsequent to the Measurement Date	<u>98,667</u>
<b>Total Deferred Outflows of Resources</b>	<b><u>\$ 262,168</u></b>
<b>Liabilities</b>	
Accounts Payable	\$ 6,193
Salaries and Benefits Payable	2,649
Accrued Liabilities	1,000
Non-Current Liabilities:	
Accrued Compensated Absences	9,058
Net Pension Liability	<u>738,693</u>
<b>Total Liabilities</b>	<b><u>\$ 757,593</u></b>
<b>Deferred Inflows of Resources</b>	
Differences Between Expected and Actual Experience	\$ 4,187
Changes in Proportion and Differences Between Marshal Contributions and Proportionate Share of Contributions	<u>348</u>
<b>Total Deferred Inflows of Resources</b>	<b><u>\$ 4,535</u></b>
<b>Net Position</b>	
Net Investment in Capital Assets	\$ 23,560
Unrestricted	<u>93,688</u>
<b>Total Net Position</b>	<b><u>\$ 117,248</u></b>

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, 2021

Exhibit B

	Governmental Activities
<b>Expenses:</b>	
Marshal's General Operations:	
Salaries & Related Benefits	\$ 619,192
Automobile	16,391
Computer Maintenance	4,849
Insurance	46,329
Office Supplies and Telephone	13,109
Legal and Accounting	16,575
Other Expenditures	16,325
Depreciation Expense	7,866
Total Expenses	740,636
 <b>Program Revenues:</b>	
Charges for Services	283,892
Total Program Revenues	283,892
 Net Program (Expense)	 (456,744)
 <b>General Revenues:</b>	
City of Hammond Appropriations	320,000
Intergovernmental Revenues	121,850
On-Behalf Payments from State	26,383
Proceeds from Sale of Capital Assets	1,525
Miscellaneous Income	12,191
Pension Contributions from Non-Employer Contributing Entities	11,591
Total General Revenues	493,540
 Change in Net Position	 36,796
 <b>Net Position - Beginning of the Year</b>	 80,452
<b>Net Position - End of the Year</b>	<b>\$ 117,248</b>

The accompanying notes are an integral part of this statement.



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

Exhibit C

Governmental Fund Balance Sheet  
June 30, 2021

	<u>General Fund</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 324,012
Investments	212,798
Due from Other Governments	36,033
Due from Agency Fund	<u>9,039</u>
 Total Assets	 <u><u>\$ 581,882</u></u>
<b>Liabilities and Fund Balance</b>	
Liabilities:	
Accounts Payable	\$ 6,193
Accrued Liabilities	1,000
Salaries and Benefits Payable	<u>2,649</u>
Total Liabilities	9,842
Fund Balance:	
Unassigned	<u>572,040</u>
Total Fund Balance	<u>572,040</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 581,882</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  
For the Year Ended June 30, 2021

**Total Fund Balances, Governmental Funds (Exhibit C)** \$ 572,040

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 23,560

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

Prepaid Insurance 11,766

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

Accrued Compensated Absences (9,058)

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

Net Pension Liability (738,693)  
Total Deferred Outflows of Resources 262,168  
Total Deferred Inflows of Resources (4,535)

**Net Position of Governmental Activities (Exhibit A)** \$ 117,248

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, 2021

	<u>General Fund</u>
<b>Revenues:</b>	
Criminal / Civil Court Fees	\$ 281,432
Marshal's Bond Fees	2,460
City of Hammond Appropriations	320,000
Intergovernmental	121,850
On-Behalf Payments by State	26,383
Miscellaneous Income	<u>12,191</u>
Total Revenues	764,316
<b>Expenditures:</b>	
General Government:	
Salaries & Related Benefits:	
Marshal	111,585
Deputies	303,105
Payroll Taxes	34,004
Retirement Contributions	98,667
Hospitalization Insurance	67,382
Automobile	16,391
Computer Maintenance	4,849
Insurance	46,329
Office Supplies and Telephone	13,109
Legal and Accounting	16,575
Other Expenditures	16,325
Capital Outlay	<u>2,434</u>
Total Expenditures	730,755
<b>Other Financing Sources:</b>	
Proceeds from Sale of Capital Assets	<u>1,525</u>
Total Other Financing Sources	1,525
Excess of Revenues and Other Sources over Expenditures	35,086
<b>Fund Balance - Beginning of the Year</b>	<u>536,954</u>
<b>Fund Balance - End of the Year</b>	<u><u>\$ 572,040</u></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, 2021

<b>Net Change in Fund Balances, Governmental Funds (Exhibit E)</b>	\$	35,086
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Amounts reported for governmental activities in the statement of activities are different because:

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

Capital Outlay		2,434
Depreciation Expense		(7,866)

Governmental funds expense insurance payments when paid. In the statement of activities, only the portion applicable to the current year is expensed. The remaining is recorded in the statement of net position as prepaid insurance.

Prior Year Prepaid Insurance		(11,766)
Current Year Prepaid Insurance		11,766

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

Net Change in Pension Expense		(4,449)
Contributions from Non-Employer Contributing Entities		<u>11,591</u>

<b>Change in Net Position of Governmental Activities (Exhibit B)</b>	<b>\$</b>	<b><u>36,796</u></b>
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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, 2021

Exhibit G

	<u>Civil Agency Fund</u>
<b>Assets</b>	
Cash on Hand and in Banks	\$ 67,639
Total Assets	<u>\$ 67,639</u>
<b>Liabilities</b>	
Due to Others	\$ 67,639
Total Liabilities	<u>\$ 67,639</u>
<b>Net Position</b>	<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, 2021

**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 fifteen people to include the Marshal, six full time Deputy Marshals, and eight 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*

Governmental funds account 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. In general, fund balance represents the accumulated

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

Notes to the Financial Statements (Continued)  
For the Year Ended June 30, 2021

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, 2021

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, 2021, was published on June 11, 2020.
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, 2021, on June 22, 2020.
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, 2021, was adopted on June 22, 2020.
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, 2021, 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, 2021

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, 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, 2021

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.

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.
3. Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action by the Marshal.

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

Notes to the Financial Statements (Continued)  
For the Year Ended June 30, 2021

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.

**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.

**B. Deposits, Investment Laws and Regulations**

In accordance with state law, all uninsured deposits of 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, 2021, 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 \$324,012 and investments totaling \$212,798 as of June 30, 2021. Total cash from fiduciary responsibilities not reported on the government-wide financial statements was \$67,639. These deposits are stated at cost, which approximates market.

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

Notes to the Financial Statements (Continued)  
For the Year Ended June 30, 2021

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, 2021, with the related federal deposit insurance and pledged securities:

Bank Balances:	
Insured (FDIC Insurance)	\$ 648,137
Uninsured and Collateralized:	
Collateral held by pledging bank's trust department not in the Marshal's name	29,751
Uninsured and Uncollateralized	<u>-</u>
Total Deposits	<u>\$ 677,888</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, 2021, 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.

**4. Due from Other Governments**

Amounts due from other governmental units at June 30, 2021, consisted of the following:

City of Hammond	\$ 21,059
City Court of Hammond	14,974
Less: Allowance for Uncollectible Accounts	<u>-</u>
	<u>\$ 36,033</u>

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

Notes to the Financial Statements (Continued)  
For the Year Ended June 30, 2021

**5. Capital Assets**

Capital asset activity for the year ended June 30, 2021, was as follows:

Governmental Activities	Balance 07/01/20	Additions	Deductions	Balance 06/30/21
Office Equipment	\$ 22,826	\$ 2,434	\$ (1,538)	\$ 23,722
Software	66,143	-	-	66,143
Automobiles	62,233	-	(14,265)	47,968
Total	151,202	2,434	(15,803)	137,833
Accumulated Depreciation:				
Office Equipment	20,833	1,113	(1,538)	20,408
Software	65,436	178	-	65,614
Automobiles	35,941	6,575	(14,265)	28,251
Total	122,210	7,866	(15,803)	114,273
Capital Assets, Net	\$ 28,992	\$ (5,432)	\$ -	\$ 23,560

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

**6. 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](http://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.

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 10 years of service are eligible to retire at age 62. Employees are eligible for disability benefits under age 60 with 5 years of service. 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 benefits 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.

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

Notes to the Financial Statements (Continued)  
For the Year Ended June 30, 2021

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, 2021, was 29.50% of annual payroll. Contributions to the System from the Marshal were \$98,667 for the year ended June 30, 2021.

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

At June 30, 2021, the Marshal reported a liability of \$738,693 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2021, contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Marshal's proportion was 0.170859%, which was an increase of 0.000284% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Marshal recognized pension benefit of \$103,792. At June 30, 2021, 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	\$ 343	\$ 4,187
Changes in Assumptions	12,427	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	73,715	-
Changes in Proportion and Differences Between Marshal Contributions and Proportionate Share of Contributions	77,016	348
Marshal Contributions Subsequent to the Measurement Date	98,667	-
	<u>\$ 262,168</u>	<u>\$ 4,535</u>

\$98,667 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended:</b>	
June 30, 2021	72,528
June 30, 2022	59,230
June 30, 2023	16,749
June 30, 2024	10,805
Thereafter	-

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

Notes to the Financial Statements (Continued)  
For the Year Ended June 30, 2021

Actuarial Assumptions – The total pension liability in the June 30, 2020, 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	6.95%, Net of Investment Expense, Including Inflation
Inflation	2.5%
Salary Increases	1 to 4 years of service 6.4% More than 4 years of service 4.5%
Annuitant and Beneficiary Mortality	PubG-2010(B) Healthy Retiree Table set equal to 120% for males and females, each adjusted using their respective male and female MP2018 scales.
Employee Mortality	PubG-2010(B) Employee Table set equal to 120% for males and females, each adjusted using their respective male and female MP2018 scales.
Disabled Lives Mortality	PubNS-2010(B) Disabled Retiree Table set equal to 120% for males and females with the full generational MP2018 scale.

The actuarial assumptions used in the June 30, 2020, 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, 2013 to June 30, 2018.

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.

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

Notes to the Financial Statements (Continued)  
For the Year Ended June 30, 2021

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	53.00%	2.33%
Public Fixed Income	38.00%	1.67%
Alternatives	9.00%	0.40%
Total	100.00%	4.40%
Inflation		2.60%
Expected Arithmetic Nominal Return		7.00%

Discount Rate – The discount rate used to measure the total pension liability was 6.95% for the year ended June 30, 2020. 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 6.95%, 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 (5.95%) or one percentage-point higher (7.95%) than the current rate:

	1.0% Decrease (5.95%)	Current Discount Rate (6.95%)	1.0% Increase (7.95%)
Marshal's Proportionate Share of the Net Pension Liability	\$ 960,959	\$ 738,693	\$ 550,758

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, 2021, the Marshal owed \$-0- to the System for the Marshal's June 2021 payroll.



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

Notes to the Financial Statements (Continued)  
For the Year Ended June 30, 2021

**7. On-Behalf Payments for Salaries and Benefits**

The Marshal follows GASB Statement No. 24, “*Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*.” This standard requires the Marshal to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to the Marshal and deputies.

Supplementary salary payments are made by the State directly to the Marshal and deputies. The Marshal 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. For the fiscal year ended June 30, 2021, the State paid \$26,383 in supplemental salary payments to the Marshal and deputies.

**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, 2021, \$5,200 was applicable to employees of the Marshal.

**9. Subsequent Events**

Management has evaluated the subsequent events through the date that the financial statements were available to be issued, December 14, 2021, 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 Supplemental 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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>				
Criminal / Civil Court Fees	\$ 295,000	\$ 295,000	\$ 281,432	\$ (13,568)
Marshal's Bond Fees	3,000	3,000	2,460	(540)
City of Hammond Appropriations	320,000	320,000	320,000	-
Intergovernmental	121,850	121,850	121,850	-
On Behalf Payments by State	24,000	24,000	26,383	2,383
Miscellaneous Income	<u>4,200</u>	<u>4,200</u>	<u>12,191</u>	<u>7,991</u>
Total Revenues	768,050	768,050	764,316	(3,734)
<b>Expenditures:</b>				
General Government:				
Salaries & Related Benefits:				
Marshal	111,585	111,585	111,585	-
Deputies	316,261	316,261	303,105	13,156
Payroll Taxes	34,370	34,370	34,004	366
Retirement Contributions	95,500	95,500	98,667	(3,167)
Hospitalization Insurance	58,875	58,875	67,382	(8,507)
Automobile	24,500	24,500	16,391	8,109
Computer Maintenance	4,400	4,400	4,849	(449)
Insurance	70,464	70,464	46,329	24,135
Office Supplies and Telephone	13,700	13,700	13,109	591
Legal and Accounting	25,000	25,000	16,575	8,425
Other Expenditures	13,395	13,395	16,325	(2,930)
Capital Outlay	-	-	2,434	(2,434)
Debt Service	-	-	-	-
Total Expenditures	<u>768,050</u>	<u>768,050</u>	<u>730,755</u>	<u>37,295</u>
<b>Other Financing Sources:</b>				
Proceeds from Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>1,525</u>	<u>(1,525)</u>
Total Other Financing Sources	-	-	1,525	(1,525)
Excess of Revenues over Expenditures	-	-	35,086	35,086
<b>Fund Balance - Beginning of the Year</b>	<u>-</u>	<u>-</u>	<u>536,954</u>	<u>536,954</u>
<b>Fund Balance - End of the Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 572,040</u></u>	<u><u>\$ 572,040</u></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, 2021

<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>
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%
2015	0.277104%	\$ 711,172	\$ 459,316	154.83%	73.99%
2014	0.267932%	\$ 830,431	\$ 442,135	187.82%	67.97%

\* 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, 2021

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
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%
2015	\$ 86,270	\$ (86,270)	\$ -	\$ 459,316	18.78%
2014	\$ 86,220	\$ (86,220)	\$ -	\$ 442,135	19.50%

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

See independent auditor's report.

## **Other Supplemental 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, 2021

Agency Head: Honorable Pat Farris, Hammond City Marshal

<u>Purpose</u>	<u>Amount</u>
Compensation	
Salary	
Paid From City of Hammond Budget Funds	\$ 42,369
Paid From Tangipahoa Parish	14,586
Paid From Marshal's Office	54,630
Benefits - Insurance	
Health	8,306
Dental	332
Group Term Life	53
Long Term Disability	613
Benefits - Retirement (29.50%)	
Salary from Marshal's Office, City of Hmd, State Supplemental Pay and Tangipahoa Parish	34,688
Benefits - Other - Supplemental Pay	6,000
Dues	125
Reimbursements - Gas for Marshal's Owned 2020 Chevy Tahoe	1,613
	<hr/>
Total	<u>\$ 163,315</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, 2021

	First Six- Month Period Ended 12/31/20	Second Six- Month Period Ended 06/30/21
Receipts From:		
7th Ward Court, Hammond City Court, Criminal Court Cost / Fees	\$ 51,450	\$ 66,880
7th Ward Court, Hammond City Court, Civil Fees	53,410	54,466
	<u>\$ 104,860</u>	<u>\$ 121,346</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, 2021

	First Six- Month Period Ended 12/31/20	Second Six- Month Period Ended 06/30/21
	<u>                    </u>	<u>                    </u>
Beginning Balance of Amounts Collected	\$ 1,777	\$ 5,691
<b>Add: Collections</b>		
Civil Fees	377,642	476,887
Bond Fees	-	-
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>377,642</u>	<u>476,887</u>
<b>Less: Disbursements to Governments &amp; Nonprofits</b>		
Acadia Parish Sheriff, Civil Fees	-	77
Allen Parish Sheriff, Civil Fees	44	-
Ascension Parish Sheriff, Civil Fees	-	86
Calcasieu Parish Sheriff, Civil Fees	-	11
East Baton Rouge Parish Sheriff, Civil Fees	2,803	3,375
East Feliciana Parish Sheriff, Civil Fees	-	32
Jefferson Parish Sheriff, Civil Fees	270	330
Lafayette Parish Sheriff, Civil Fees	1	15
Lafourche Parish Sheriff, Civil Fees	-	33
Livingston Parish Sheriff, Civil Fees	312	66
Office of the City Constable, Civil Fees	-	60
Orleans Parish Sheriff, Civil Fees	420	630
Plaquemines Parish Sheriff, Civil Fees	-	120
Rapides Parish Sheriff, Civil Fees	46	38
St. Helena Parish Sheriff, Civil Fees	31	-
St. John the Baptist Parish Sheriff, Civil Fees	35	-
St. Tammany Parish Sheriff, Civil Fees	1,155	532
Tangipahoa Parish Sheriff, Civil Fees	1,491	1,090
West Baton Rouge Parish Sheriff, Civil Fees	106	98

(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, 2021

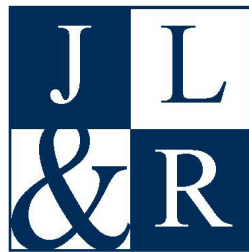
	First Six- Month Period Ended 12/31/20	Second Six- Month Period Ended 06/30/21
	<u>                    </u>	<u>                    </u>
(Continued from Previous Page)		
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting / Disbursing to Others		
Based on Percentage of Collection	-	-
Collection Fee for Collecting / Disbursing to Others		
Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency - Civil Fees	35,072	63,908
Less: Disbursements to Individuals / 3rd Party		
Collection or Processing Agencies		
Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Restitution Payments to Individuals	-	-
Other Disbursements to Individuals	331,942	406,686
Payments to 3rd Party Collection / Processing Agencies	-	-
Subtotal Disbursements / Retainage	<u>373,728</u>	<u>477,187</u>
Total: Ending Balance of Amounts Collected but not Disbursed / Retained	<u>\$ 5,691</u>	<u>\$ 5,391</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>

See independent auditor's report.

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

Dennis E. James, CPA  
Lyle E. Lambert, CPA  
Paul M. Riggs, Jr., CPA  
J. Bryan Ehricht, CPA

Megan E. Lynch, CPA  
B. Jacob Steib, CPA  
Brody A. Howes, CPA  
Lauren Kimble Smith, CPA  
Christie J. Barado  
Connor J. Collura  
Sharon B. Bravata  
Krystal L. Waddell  
Taylar M. Savaski  
Debbie G. Faust, EA



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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, as of for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Marshal's Office, City Court of Hammond's basic financial statements, and have issued our report thereon dated December 14, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Marshal's Office, City Court of Hammond'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 Office, City Court of Hammond's internal control. Accordingly, we do not express an opinion on the effectiveness of the Marshal's Office, City Court of Hammond'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 may exist that have not been identified.

**Compliance and Other Matters**

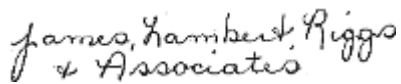
As part of obtaining reasonable assurance about whether the Marshal's Office, City Court of Hammond's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the

Marshal's Office, City Court of Hammond  
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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.

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

James Lambert Riggs & Associates, Inc.

Hammond, Louisiana  
December 14, 2021

**Marshal's Office – City Court of Hammond**  
**Hammond, Louisiana**  
 Schedule of Current Year Audit Findings and Responses  
 For the Year Ended June 30, 2021

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, a component unit of the City of Hammond, Louisiana as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Marshal's Office, City Court of Hammond's basic financial statements, and have issued our report thereon dated December 14, 2021. 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:

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

Compliance:

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

Was a management letter issued?	___	Yes	_X_	No
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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, 2020

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

None

Compliance and Other Matters

None

*Note: This schedule has been prepared by the management of the Marshal's Office, City Court of Hammond.*