#### NOTES TO FINANCIAL STATEMENTS

June 30, 1996

#### INTRODUCTION

The Marshal's Office - City Court of Hammond (hereinafter referred to as "Marshal's Office") is separate and apart from the City Court of Hammond and was created under the authority of LSA-R.S. 13:1871-2512. The purpose of the Marshal's Office is for executing the orders and mandates of the City Court of Hammond to include making arrests, preserving the peace, processing judgments and garnishments and similar functions. The Marshal's Office has jurisdiction within the Seventh Ward of Tangipahoa Parish. The Marshal's Office presently employs twelve people to include the Marshal, three clerical Deputy Marshals, seven road Deputy Marshals and one courtroom bailiff. The Marshal's Office presently maintains an office in the Hammond City Hall building. Revenues for the Marshal's Office include court costs assessed on all criminal cases handled by the City Court of Hammond and appropriations from the City of Hammond. Revenues are used in defraying the costs of operating the Marshal's Office. Major expenditures of the Marshal's Office include salaries and related benefits, automobile expenditures, insurance and general office expenditures.

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. BASIS OF PRESENTATION

The accompanying financial statements of the Marshal's Office, City Court of Hammond have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### B. REPORTING ENTITY

As the governing authority of the City, for reporting purposes, the City of Hammond is the financial reporting entity for Hammond, Louisiana. The financial reporting entity consists of (a) the primary government (council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

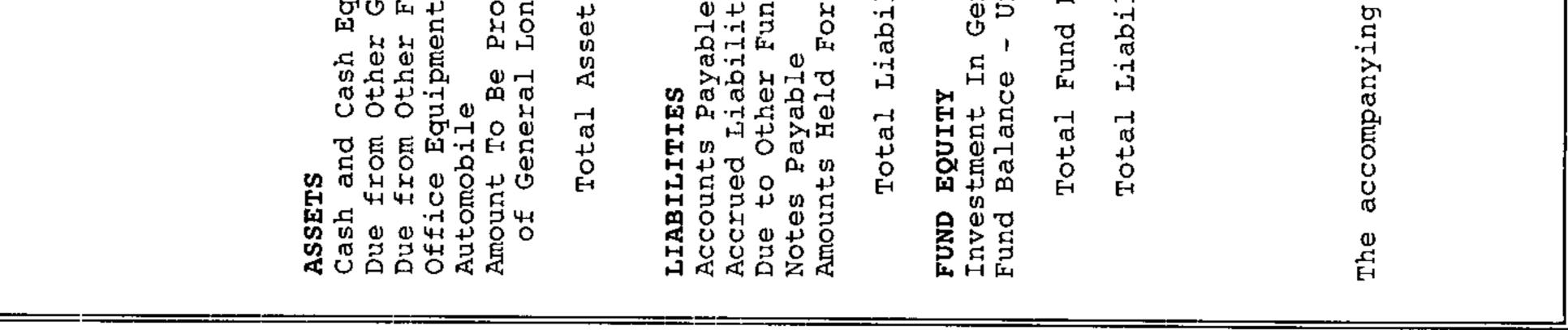
- 1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the City of Hammond to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City of Hammond.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

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MARSHAL'S	OFFICE - CITY Hammond, Loui	COURT OF HAMMOND siana	ONO		EXHIBIT A
COMBINED BALANCE	SHEET - ALL FUND	TYPES AND AC	ACCOUNT GROUPS		
	June 30, 199	96			
h Equivalents er Governments er Funds ment	GOVERNMENTAL FUND TYPE GENERAL \$152,278 8,145 100 100	FIDUCIARY FUND TYPE AGENCY \$ 3,310 2,310 -	ACCOUNT GROUP GENERAL FIXED ASSETS \$ - 42,317 19,427	TOTALS (MEMORANDUM JUNE 30, 1996 2,410 2,410 42,317 19,427	OTALS <u>ANDUM ONLY)</u> JUNE 30, 1995 2,410 30,786 19,427
l Long-Term Debt		1	1	I	1
Assets	\$ <u>160,523</u>	\$ <u>5,620</u>	\$ <u>61,744</u>	\$ <u>227,887</u>	\$210,469
<pre>/able &gt;ilities funds </pre>	\$ 1,885 15,472 2,310	\$ 100 100	ч і і х	\$ 1,885 15,472 2,410	\$ 1,911 9,225 2,410
d For Future Disposition		5,520	1	5,520	5,294
iabilities	\$ <u>19,667</u>	\$ <u>5,620</u>	s S	\$ <u>25,287</u>	\$ <u>8,840</u>
In General Fixed Assets > - Undesignated	\$ - <u>140,856</u>	ו ו ג	\$ 61,744	\$ 61,744 <u>140,856</u>	\$ 50,213 <u>141,416</u>
und Equity	\$ <u>140,856</u>	1	\$ <u>61,744</u>	\$202,600	\$ <u>191,629</u>
iabilities and Fund Equity.	\$ <u>160,523</u>	\$ 5,620	\$ <u>61,744</u>	\$ <u>227,887</u>	\$ <u>210,469</u>

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#### MARSHAL'S OFFICE - CITY COURT OF HAMMOND HAMMOND, LOUISIANA

REPORT ON AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS

For the Year Ended June 30, 1996

Release Date Lib - 7 - 4

copy of the report has been submitted to the sudited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the tor and, where parish clerk of court,

Under provisions of state law, this report. A

#### MARSHAL'S OFFICE - CITY COURT OF HAMMOND HAMMOND, LOUISIANA

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REPORT ON AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS

For the Year Ended June 30, 1996

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### Durnin & James

#### CERTIFIED PUBLIC ACCOUNTANTS

John N. Durnin, CPA\* Dennis E. James, CPA\*

\*A Professional Corporation

Member American Institute of Certified Public Accountants

Member Society of Louisiana Certified Public Accountants

September 13, 1996

#### INDEPENDENT AUDITOR'S REPORT

The Honorable V. Gordon Anderson, Jr. Marshal, City Court of Hammond Hammond, Louisiana

We have audited the accompanying financial statements of the Marshal's Office-City Court of Hammond, a component unit of the City of Hammond, Louisiana, as of June 30, 1996, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Marshal's Office - City Court of Hammond's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also include assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Marshal's Office - City Court of Hammond as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an ungualified opinion on the component unit financial statements of the Marshal's Office -City Court of Hammond.

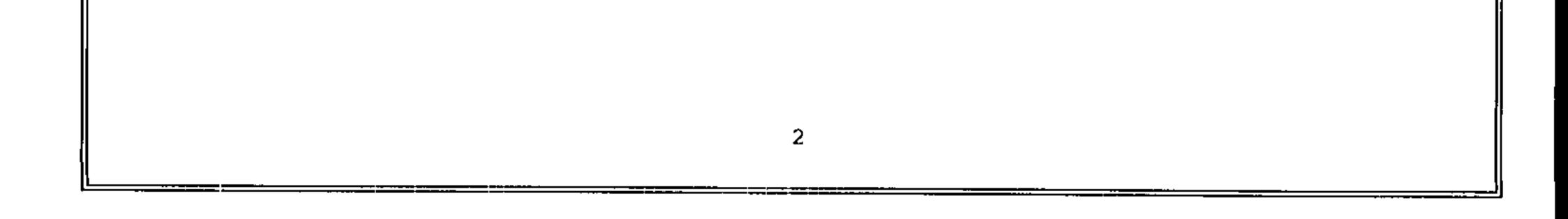
Respectfully submitted,

Durnin & JAMES CPA's

#### P.O. Box 506 • 112 East Chestnut Street • Amite, Louisiana 70422 • (504)748-5134 • Fax: (504)748-4116 174 South Sixth Street • Ponchatoula, Louisiana 70454 • (504)386-8180 • Fax: (504)386-0210

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COMPONENT UNIT FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)



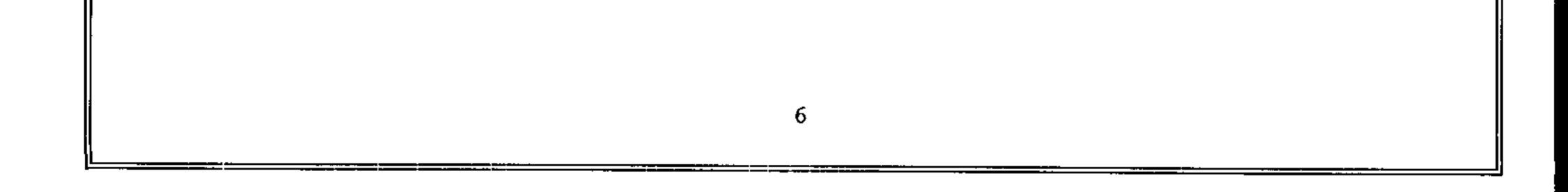
MARSHAL'S OFFICE CITY COURT OF HAMMOND <u>EXHIBIT B</u> Hammond, Louisiana			
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND			
For the Year Ended June 30, 1996 With Comparative Amounts for Year Ended June 30, 1995			
	JUNE 30, 1996	JUNE 30, 1995	
Revenues: Criminal Court Fees City of Hammond Appropriations Interest Earned Miscellaneous	\$ 92,518 220,000 5,174 813	\$ 96,759 200,000 4,998	
Total Revenues	\$318,505	\$301,757	
Expenditures: General Government Salaries and Related Benefits: Marshal Deputies Payroll Taxes Retirement Contributions Hospitalization Insurance Insurance Automobile Office Supplies and Telephone Legal and Accounting Other Expenditures		<pre>\$ 15,157 143,172 13,576 4,273 9,899 24,438 25,177 14,987 2,820 7,863</pre>	
Capital Outlay Debt Service	12,202	18,391 2,215	
Total Expenditures	\$ <u>319,065</u>	\$ <u>281,968</u>	
Excess of Revenues Over Expenditures	\$ (560)	\$ 19,789	
Fund Balance At Beginning of Year	<u>141,416</u>	<u>121,627</u>	
Fund Balance At End of Year	\$ <u>140,856</u>	\$ <u>141,416</u>	

# The accompanying notes are an integral part of this statement.

Hammond, Louisiana <u>NOTES TO FINANCIAL STATEMENTS</u>	
June 30, 1996	
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7.	EXPENDITURES OVER APPROPRIATIONS	14



NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1996

#### nature or significance of the relationship.

The City Marshal is an independently elected official and is part of the operations of the City of Hammond Court System. The City of Hammond Court System is fiscally dependent on the City of Hammond for office space and courtrooms. In addition, the City of Hammond provided the Marshal's Office with cash appropriations for the year ended June 30, 1996, totaling \$220,000. The amount represents 69% of all revenues received by the Marshal's Office. The substance of the relationship between the City of Hammond Court System and the City of Hammond is that the City of Hammond has approval authority over its capital budget and operating budget. In addition, the nature and significance of the relationship between the City of Hammond Court System and the City of the relationship between the City of Hammond System and the City of the relationship between the City of Hammond Court System and the City of the relationship between the City of Hammond Court System and the City of the relationship between the City of Hammond Court System and the City of the relationship between the City of Hammond Court System and the City of Hammond is such that exclusion from the City of Hammond's financial statements would render the financial statements incomplete or misleading. We conclude that the Marshal's Office-City of Hammond is a component unit of the City of Hammond.

#### C. FUND ACCOUNTING

The Marshal's Office uses funds and account groups to report on its financial position and the results of its operations.

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

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

Funds of the Marshal's Office are classified as governmental funds. Governmental funds account for the Marshal's Office's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

Governmental Fund -

General Fund -- the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

Fiduciary Fund -

Civil Agency Fund -- the Civil Agency Fund is used to account for assets held by the Marshal's Office as an agent for individuals or private organizations. The Civil Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

#### D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1996

focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use 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 of Hammond 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. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued (Note (1)J), and (2) expendable operating supplies which are recorded as expenditures at the time of purchase under the "purchase method" (Note (1)G).

#### E. BUDGETS

The Marshal's Office is not required under the provisions of LSA-R.S. 39:1301-15, to adopt a budget. However, the Marshal's Office did prepare a budget for the year ended June 30, 1996, on a basis consistent with generally accepted accounting principles as applied to governmental units. Formal budgetary integration is not employed as a management control device. Budgeted amounts are as originally adopted. All budgetary appropriations lapse at the end of each year.

#### F. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in demand deposits, interest bearing demand deposits, money market accounts and time deposits. Under state law, the district 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 district may 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 equivalents. Investments are stated at cost.

#### G. INVENTORIES

The Marshal's Office utilizes the "purchase method" of accounting for supplies whereby expendable operating supplies are recognized as expenditures when purchased. The Marshal's Office did not record any inventory at June 30, 1996.

#### H. PREPAID ITEMS

The Marshal's Office recognized expenditures for insurance and similar services extending over more than one accounting period when paid.

#### I. FIXED ASSETS

#### Fixed assets are recorded as expenditures at the time purchased or constructed,

#### NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1996

The 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 fiscal agent. These 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. At June 30, 1996, the Marshal's Office had \$169,553, respectively, in deposits (collected bank balances). These deposits are secured as follows:

Bank balances	\$169,553
Federal deposit insurance	<u>159,438</u>
Unsecured bank balances	\$ <u>10,115</u>

On June 30, 1996, the Marshal's Office deposits were not fully secured by pledge of securities as required by Louisiana Revised Statute 39:1225, in the amount of \$10,115.

#### INTERFUND RECEIVABLES AND PAYABLES 3.

The following is a summary of amounts due from and due to other funds at June 30, 1996:

a <b>1</b> – 1	DUE FROM	DUE TO
General Fund: Civil Agency Fund	\$ 100	\$ 2,310
Civil Agency Fund: General Fund	2,310	100
Total All Funds	\$ 2,410	\$_2,410

#### DUE FROM OTHER GOVERNMENTAL UNITS 4.

Amounts due from other governmental units at June 30, 1996, consisted of the following:

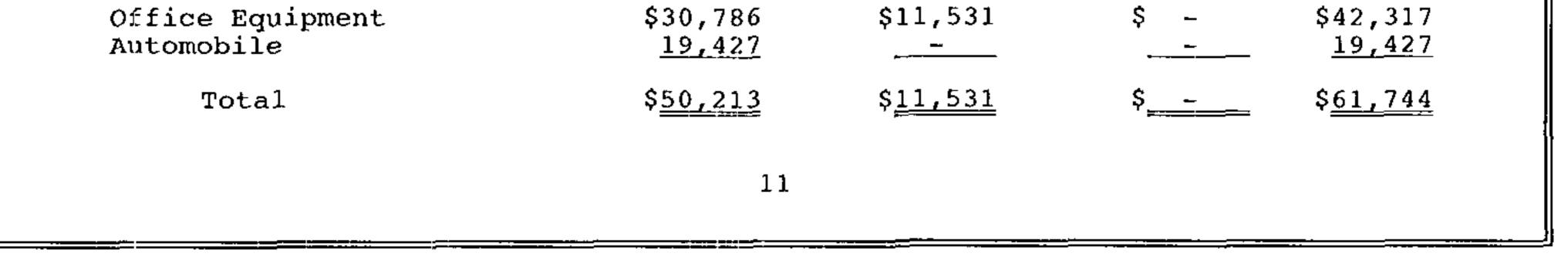
Criminal Court Fees Due From \$<u>8,145</u> Hammond City Court

No allowance for uncollectible accounts is required at June 30, 1996.

#### 5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets at June 30, 1996, follows:

Balance			Balance
July 1,			June 30,
1995	<u>Additions</u>	Deductions	1996



#### NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1996

#### 6. EMPLOYEE PENSION PLAN

The Marshal's Office provides pension benefits for all of its full-time employees through a joint contributory, Municipal Employees' Retirement System (MERS). The Municipal Employees' Retirement System, State of Louisiana, is the administrator of a cost-sharing, multiple-employer plan.

The Municipal Employees' Retirement System, State of Louisiana was established by Act 356 of the 1954 regular session of the Legislature of the State of Louisiana, to provide retirement benefits to employees of all incorporated villages, towns and cities within the state, which did not have their own retirement system and which elected to become members of the System.

The System is administered by a Board of Trustees composed of nine members, six of whom shall be active and contributing members of the System with at least ten years creditable service, elected by the members of the System; one of whom shall be the president of the Louisiana Municipal Association who shall serve as an ex-officio member during his tenure; one of whom shall be the Chairman of the Senate Retirement Committee; and one of whom shall be the Chairman of the House Retirement Committee of the Legislature of Louisiana.

Act #569 of the year 1968 established by the Legislature of the State of Louisiana provides an optional method for municipalities to cancel Social Security and come under supplementary benefits in the Municipal Employees' Retirement System, effective on and after June 30, 1970.

Effective October 1, 1978, under Act #788, the "regular plan" and the "supplemental plan" were replaced, and are now known as Plan "A" and Plan "B". Plan A combines the original plan and the supplemental plan for those municipalities participating in both plans, while Plan B participates in only the original plan. The Marshal's Office is a member of Plan A. At June 30, 1995, there were sixty-nine contributing members in Plan A.

Membership is mandatory as a condition of employment beginning on the date employed if the employee is on a permanent basis working at least thirty-five hours per week, not participating in another public funded retirement system and under age sixty (60) at date of employment. Those individuals paid jointly by a participating employer and the parish are not eligible for membership in the System with exceptions as outlined in the statutes.

Any member of Plan A can retire providing he meets one of the following criteria:

- A. Any age with thirty (30) or more years of creditable service.
- B. Age 55 with twenty-five (25) years of creditable service.
- C. Age 60 with a minimum of ten (10) years of creditable service.
- D. Under age 60 with ten (10) years of creditable service eligible for disability benefits.
- E. Survivor's benefits require five (5) years creditable service at death of member.

Generally, the monthly amount of the retirement allowance for any member of Plan A shall consist of an amount equal to three percent of the member's final compensation multiplied by his years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. The plan provisions are adopted by the governing body of the entities, within the options available in the state statutes governing MERS and within the actuarial constraints 12

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1996

also in the statutes.

MARSHAL'S OFFICE - CITY COURT OF HAMMOND	<u>June 30, 1996</u>
Contribution rates: Employees Employer	9.25% 6.75%
Total current-year payroll	\$166,005
Total current-year covered payroll	\$155,917
Contributions: Required by statute: Employees Employer	9.25% \$ 12,797 6.75% 9,377
Total	<u>16.00%</u> \$ <u>22,174</u>
Actual:	
Employees Employer	6.98% \$ 10,888 <u>7.24%</u> <u>11,286</u>
Total	<u>14.228</u> \$ <u>22,174</u>
Actuarially required: Employees Employer	9.25% \$ 12,797 6.24% 9,730
Total	<u>15,49%</u> \$ <u>22,527</u>
Percent of total actuarially required contribution of all participating employers	.01%
Retirement System:	<u>JUNE 30, 1995</u>
Net assets (At book value)	\$276,390,971
Pension benefit obligation	<u>321,901,732</u>
Unfunded pension benefit obligation	\$ <u>45,510,761</u>

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for

#### individual employers.

Ten-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30,

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1996

1995, comprehensive annual financial report.

All employee's of the Marshal's Office are also members of the Social Security System. Employees contribute 6.20% of their covered payroll up to statutory limits. For the year ended June 30, 1996, contributions totaled \$12,078.

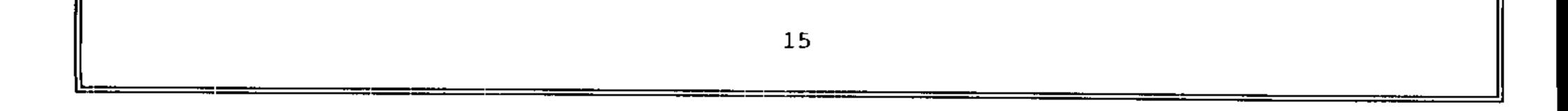
#### 7. EXPENDITURES OVER APPROPRIATIONS

Expenditures in individual funds exceeded amounts appropriated as follows:

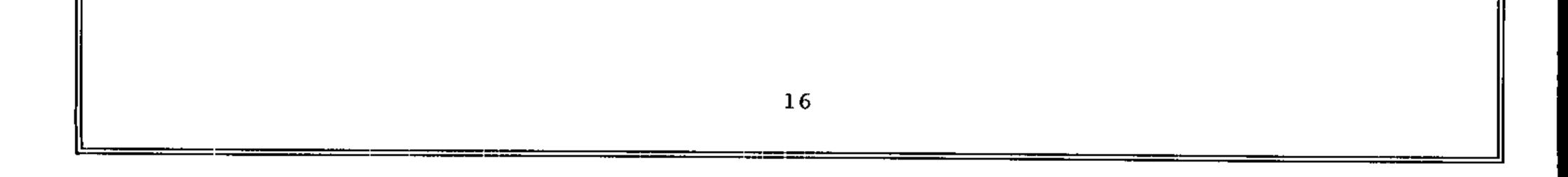
	Actual <u>Expenditures</u>	Budgeted	Excess
General Fund	\$ <u>319,065</u>	\$ <u>307,000</u>	\$ <u>12,065</u>



#### OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>



Durnin & James

#### CERTIFIED PUBLIC ACCOUNTANTS

John N. Durnin, CPA\* Dennis E. James, CPA\* Member American Institute of Certified Public Accountants

Member Society of Louisiana Certified Public Accountants

\*A Professional Corporation

September 13, 1996

#### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable V. Gordon Anderson, Jr. Marshal, City Court of Hammond Hammond, Louisiana

We have audited the component unit financial statements of the Marshal's Office - City Court of Hammond, Hammond, Louisiana, for the year then ended June 30, 1996, and have issued our report thereon dated September 13, 1996.

We have conducted our audit in accordance with generally accepted auditing standards and <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Marshal's Office - City Court of Hammond is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Marshal's Office - City Court of Hammond, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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MARSHAL'S OFFICE - CITY COURT OF HAMMOND

We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the use of management and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Marshal's Office - City Court of Hammond is a matter of public record.

Respectfully submitted,

Durnin & JAMES, CPA'S

MARSHAL'S OFFICE - CITY COURT OF HAMMOND <u>EXHIBIT C</u> Hammond, Louisiana				
<u>STATEMENT OF REVENUES, EXPENDITURES AND</u> CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND				
For the Year Ended June 30, 1996				
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
Revenues: Criminal Court Fees City of Hammond Appropriations Interest Earned Miscellaneous	\$102,000 200,000 5,000	\$ 92,518 220,000 5,174 <u>813</u>	\$(9,482) 20,000 174 <u>813</u>	
Total Revenues	\$307,000	\$318,505	\$ 11,505	
Expenditures: General Government Salaries and Related Benefits: Marshal Deputies	\$ 17,310 169,690	\$ 16,734 152,725	\$ 576 16,965	
Payroll Taxes Retirement Contributions Hospitalization Insurance Insurance Automobile Office Supplies and Telephone	12,060 5,029 12,000 20,970 27,800 16,800	14,533 11,286 16,579 22,969 28,471 23,253	( 2,473) ( 6,257) ( 4,579) ( 1,999) ( 671) ( 6,453)	
Legal and Accounting Other Expenditures Capital Outlay Debt Service	4,100 12,900 8,341	8,555 11,758 12,202	( 4,455) 1,142 ( 3,861)	
Total Expenditures	\$ <u>307,000</u>	\$ <u>319,065</u>	\$ <u>(12,065</u> )	
Excess of Revenues Over Expenditures	\$ -	\$( 560)	\$( 560)	
Fund Balance At Beginning of Year	141,416	<u>141,416</u>	<b></b> .	
Fund Balance At End of Year	\$ <u>141,416</u>	\$ <u>140,856</u>	\$ <u>(560</u> )	

#### The accompanying notes are an integral part of this statement.