

TOTALS  
INDIVIDUALS ONLY  
1986      1985

\$214,186	\$408,398
385,800	105,880
9,401	5,983
166,535	342,384
<u>19,383</u>	<u>16,083</u>
<u>\$791,304</u>	<u>\$797,528</u>

\$ 2,378	\$ -
2,072	-
297,834	297,981
400	400
<u>13,583</u>	<u>18,883</u>
\$318,245	\$274,466

\$106,355	\$142,384
14,410	11,979
-	3,493
196,778	216,778

City Court of Hammond  
Hammond, Louisiana

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of management and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Court is a matter of public record.

Respectfully submitted,

*Marvin H. Bourgeois & Co., L.P.*

City Court of Hammond

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1998

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

Based on the previous criteria, the City Court of Hammond should be considered a component unit of the City of Hammond. Since the Judge of the Court is an elected official and has certain statutorily defined sources of funds for his own operating and/or capital budget discretion, the funds of the city court of Hammond should be discretely presented in the city of Hammond's general purpose financial statements for the year ended June 30, 1998.

**B. Fund Accounting**

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

**GOVERNMENTAL FUND TYPES**

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

City Court of Hammond

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1996

B. Total Columns on Combined Statements - Overview

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

Note 2 - Interest Earned -

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

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

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

Note 4 - Fund Balance - Designated for Capital Outlay -

The Judge has appropriated monies and the interest earned thereon to be used for future equipment purchases and capital improvements. The total accumulated as of June 30, 1996 for this purpose is \$196,776.

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

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

Note 6 - Cash and Cash Equivalents -

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

City Court of Hammond  
COMPARATIVE STATEMENTS OF GENERAL LONG-TERM DEBT

June 30, 1994 and 1995

	<u>1994</u>	<u>1995</u>
Amount to be Provided for the Payment of General Long-Term Debt:		
Amount to be Provided for Accumulated Unpaid Vacation Pay	\$ 15,563	\$ 16,086
Total to be Provided	<u>\$ 15,563</u>	<u>\$ 16,086</u>
 General Long-Term Debt Payable:		
Accumulated Unpaid Vacation Pay	\$ 15,563	\$ 16,086
	<u>\$ 15,563</u>	<u>\$ 16,086</u>

City Court of Hammond

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1996

**Note 7 - Judges' Supplemental Compensation Fund -**

The Judges' Supplemental Compensation Fund was created to be used solely and exclusively for salary supplements to judges and commissioners, for related costs of state or municipal retirement funds, and for necessary and associated administrative expenses. A non-refundable fee has been set for every civil filing. The clerk of court is required to remit these fees collected to the state treasurer on a monthly basis. The total fees paid for the year ended June 30, 1996, were \$17,827.

**Note 8 - Retirement Commitments -**

Employees of the City Court of Hammond may elect to be members of the Parochial Employees' Retirement System of Louisiana - Plan "B", a multiple employer, public employee retirement system. Contributions to the system are made by both employees and the Court as a percentage of salaries. The Court contributed \$2,483 to the system for the year ended June 30, 1996. Data concerning the actuarial status of the system at June 30, 1996 is not available.

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

**Note 9 - Changes in General Fixed Assets -**

A summary of changes in general fixed assets for the year ended June 30, 1996 is as follows:

	<u>BALANCE</u> <u>JUNE 30, 1995</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>JUNE 30, 1996</u>
Equipment	\$ 143,394	126,161	\$ -	\$ 269,555

**Note 10 - Postretirement Health Care and Life Insurance Benefits -**

At June 30, 1996, the court has no postretirement health care and life insurance benefit plan in existence.

FINANCIAL STATEMENTS OF INDIVIDUAL  
FUNDS AND ACCOUNT GROUPS

CITY COURT of Hammond  
GENERAL FUND

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

for the years ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues:		
Contribution from Criminal Docket	\$200,256	\$215,156
Funds Received - Department of Public Safety	4,533	5,436
Interest Income	29,376	16,411
Contribution from civil docket	31,886	30,389
Contribution from civil docket - Judges Fees Earned	42,030	39,362
Probation Fees	28,363	26,712
Contribution from Criminal Docket - Public Defender Fees	5,713	5,693
Intergovernmental - On-Behalf Payments	79,388	73,388
Other Fees	<u>7,824</u>	<u>9,783</u>
Total Revenues	\$412,579	\$412,569
Other Financing sources:		
Operating Transfers in from Reporting Entity - City of Hammond	<u>180,000</u>	<u>180,000</u>
Total Revenues and Other Financing Sources	\$592,579	\$592,569
Expenditures:		
Salaries	\$342,578	\$332,317
Payroll Tax and Employee Benefits	51,066	50,405
Computer Software and Programming Fees	4,901	3,206
Judges Salary and Fees	84,297	83,738
Public Defender Fees	9,277	7,323
Educational Conferences and Seminars	34,238	8,215
Equipment Purchases	24,141	18,843
Equipment Repairs and Maintenance Contracts	35,419	17,983
Insurance	7,618	7,327
Juvenile Service Programs	3,501	4,573
Legal and Professional Fees	<u>3,886</u>	<u>3,222</u>

(CONTINUED)



City Court of Hammond  
GENERAL FUND

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

for the years ended June 30, 1996 and 1995

	1996	1995
Miscellaneous	5,792	5,268
Postage	5,925	5,320
Stationery and Supplies	18,116	13,447
Telephone	4,527	2,853
Travel	1,589	1,458
Uniforms	6,438	3,448
Total Expenditures	661,241	6538,272
Excess (Deficiency) of Revenues and Other Sources over Expenditures	\$ (4,142)	\$ 61,927
Total Fund Balance - Beginning of Year	340,688	278,688
Total Fund Balance - End of Year	336,546	340,688

See auditor's report.

City Court of Hammond

GUIDE TO FINANCIAL STATEMENTS

June 30, 1996

Note 1 - Summary of Significant Accounting Policies -

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

The accounting and reporting policies of the City Court of Hammond conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 14:517 and to the guides set forth in the industry audit guide, Audits of State and Local Governmental Units.

A. Financial Reporting Entity

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

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

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

City Court of Hammond  
AGENCY FINES

COMBINED BALANCE SHEETS

June 30, 1996  
with comparative totals for June 30, 1995

ASSETS	CIVIL	CRIMINAL	TOTALS	
	<u>DOCKET</u>	<u>DOCKET</u>	<u>1996</u>	<u>1995</u>
Cash on Hand and in Banks	\$ 38,436	\$ 81,798	\$118,234	\$120,281
certificates of Deposit	<u>188,000</u>	<u>-</u>	<u>188,000</u>	<u>130,000</u>
Total Assets	<u>\$216,436</u>	<u>\$ 81,798</u>	<u>\$298,234</u>	<u>\$250,281</u>
LIABILITIES				
Bonds and Fines Paid in Advance of Trial	\$216,436	\$ 81,798	\$297,234	\$257,281
Appeal Deposits	<u>-</u>	<u>400</u>	<u>400</u>	<u>400</u>
Total Liabilities	<u>\$216,436</u>	<u>\$ 81,798</u>	<u>\$298,234</u>	<u>\$258,281</u>

See auditor's report.

City Court of Hammond

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1996

As confirmed by the applicable banks, the Court had cash and cash equivalents totaling \$638,538 with a carrying value of \$699,785 at June 30, 1996. Cash and cash equivalents are stated at cost, which approximates market. These deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are to be held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. The following is a summary of cash and cash equivalents at June 30, 1996, with the related federal deposit insurance and pledged securities.

	<u>CONFIRMED BANK BALANCES JUNE 30, 1996</u>	<u>FDIC/FSLIC INSURANCE</u>	<u>BALANCES REQUIRED</u>
Cash in Non-Interest Bearing Accounts	\$135,545	\$135,545	\$ -
Cash in Interest Bearing Accounts	117,993	-	117,993
Cash Equivalents - Time certificates of Deposit	<u>385,000</u>	<u>215,000</u>	<u>170,000</u>
	<u>\$638,538</u>	<u>\$380,545</u>	<u>\$287,993</u>
Uncollateralized - Securities Pledged and Held by the Custodial Bank in the Name of the Fiscal Agent			<u>\$21,538</u>
Deficiency of FDIC/FSLIC Insurance and Pledged Securities over Cash and Cash Equivalents			<u>\$ NONE</u>

City Court of Hammond  
AGENCY FUNDS

COMPARATIVE STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

for the year ended June 30, 1994  
with comparative totals for the year ended June 30, 1993

	<u>CIVIL DOCKET</u>	<u>CRIMINAL DOCKET</u>	<u>TOTALS</u>	
			<u>1993</u>	<u>1994</u>
Cash Balance - Beginning of Year	\$191,597	\$ 66,094	\$ 257,691	\$ 189,917
Receipts:				
Fines and Bonds Collected	\$173,861	\$ 862,758	\$1,036,619	\$1,875,725
Total Receipts	<u>\$173,861</u>	<u>\$ 862,758</u>	<u>\$1,036,619</u>	<u>\$1,875,725</u>
Total Cash Available	\$365,458	\$ 928,854	\$1,294,318	\$1,361,642
Disbursements:				
Fines disbursed to city of Hammond	\$ -	\$ 295,981	\$ 295,981	\$ 311,863
Fines disbursed to Juvenile Justice Commission	-	26,313	26,313	27,887
Bonds and Fines Refunded	-	3,775	3,775	6,293
General Fund Court Costs	21,898	223,258	245,156	235,543
Public Defender Fees	-	5,712	5,712	5,693
Marshall's Office Court Costs	-	88,407	88,407	89,637
Lab Fees	-	18,894	18,894	11,288
Witness Fees	-	43,078	43,078	38,755
Indigent Defenders' Board	-	87,598	87,598	93,299
Crime Victim Fund	-	7,842	7,842	8,097
Law Enforcement Training	-	9,198	9,198	9,802
Probation Fees	-	28,303	28,303	24,731
Restitution Made	-	16,393	16,393	14,013
Drug Abuse Education	-	1,702	1,702	650
Trial Court Case Management Information System Fund	-	7,299	7,299	4,729
Louisiana Traumatic Head and Spinal Cord Injury Trust Fund	-	13,243	13,243	13,126
Bond Transfers	-	260	260	130

(CONTINUED)

COMPONENT UNIT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

CITY COURT of Hammond  
AGENCY FUNDS

COMBINING STATEMENTS OF CASE RECEIPTS AND DISBURSEMENTS (CONTINUED)

for the year ended June 30, 1996  
with comparative totals for the year ended June 30, 1995

	CIVIL DOCKET	CRIMINAL DOCKET	TOTALS	
			1996	1995
Marshall's Fees	20,289	-	20,289	17,848
Court Cost Refunds	25,796	-	25,796	19,234
Judge's Fees Earned	41,030	-	42,810	39,360
Judges Supplemental Compensation Fund	17,827	-	17,827	16,663
Suit Settlements	-	-	-	3,607
Civil Cost	<u>16,064</u>	-	<u>26,064</u>	<u>12,880</u>
Total Disbursements	<u>\$119,992</u>	<u>\$ 847,846</u>	<u>\$1,028,738</u>	<u>\$1,023,241</u>
Cash Balance - End of Year	<u>\$216,436</u>	<u>\$ 81,798</u>	<u>\$ 298,234</u>	<u>\$ 296,383</u>

See auditor's report.

GENERAL FIXED ASSETS ACCOUNT GROUP



City Court of Hammond  
COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS - BY SOURCE

June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
General Fixed Assets, at Cost:		
Equipment	\$108,500	\$142,394
Total General Fixed Assets	<u>\$108,500</u>	<u>\$142,394</u>
Investments in General Fixed Assets From:		
General Funds	\$146,555	\$142,394
Total Investments in General Fixed Assets	<u>\$146,555</u>	<u>\$142,394</u>

See auditor's report.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

GENERAL FUND

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

## AGENCY FUNDS

AGENCY FUNDS

AGENCY FUNDS

AGENCY FUNDS

AGENCY FUNDS

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OFFICIALS  
 CITY COURT OF RAMMOND  
 REPORT

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 COUNTY COURT CLERK  
 COUNTY AND PARISH  
 CLERK OF COURTS

CITY COURT OF RAMMOND  
REPORT ON AUDIT OF  
COMPONENT UNIT FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1986

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 16 1986

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

Certified Public Accountants

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(504) 982-8282

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER  
CONFEDERATION OF  
INDEPENDENT REGISTERED ACCOUNTANTS  
AND MEMBER STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

August 8, 1996

The Honorable John Hopfler, Judge  
City Court of Hammond  
Hammond, Louisiana

We have audited the component unit financial statements of the City Court of Hammond, (a component unit of the City of Hammond), as of and for the year ended June 30, 1996, and have issued our report thereon dated August 8, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to the City Court of Hammond is the responsibility of the Court's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Court's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAW AND REGULATIONS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENTAL AUDITING STANDARDS

City Court of Hammond  
Hammond, Louisiana

Internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

Respectfully submitted,

*Thomas L. Bourgeois & Co., L.L.P.*



City Court of Hammond  
Hammond, Louisiana

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 City Court of Hammond for the year ended June 30, 1986, 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 component unit 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 condition in which the design or operation of one or more of the

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MEMBER FIDELITY & PRUDENTIAL

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CPA No. 1000000000000000

The Honorable John Koptler, Judge

August 8, 1996

The Honorable John Koptler, Judge  
City Court of Hammond  
Hammond, Louisiana

We have audited the component unit financial statements of the City Court of Hammond, (a component unit of the City of Hammond), as of and for the year ended June 30, 1996, and have issued our report thereon dated August 8, 1996.

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

The management of the Court 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

City Court of Hammond

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1986

Note 11 - On Behalf Payments for Salaries and Benefits -

During 1986 the Court implemented GASS Statement No. 34, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance." This standard requires the Court to report in the financial statements on behalf salary and fringe benefit payments made by the State of Louisiana to the City Court Judge and salary and fringe benefits payments made by Tangipahoa Parish Council to the Judge and the Court's employees. Financial statements for the 1985 fiscal year have been restated to conform to the provisions of this statement.

Supplementary salary payments are made by the State directly to the city court Judge and from the Parish Council to the Judge and the Court's employees. The Court is not legally responsible for these salary supplements. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the State and the Parish Council. For the fiscal year ended June 30, 1986 the State and Parish Council paid \$40,888 in supplemental salary payments to the City Court Judge and the Parish Council made supplementary salary and benefit payments of \$32,980 to the City Court's employees.

## OTHER SUPPLEMENTARY INFORMATION

City Court of Hammond

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

For the year ended June 30, 1996  
 with comparative actual amounts for the year ended June 30, 1995

	1996		VARIANCE - FAVORABLE (UNFAVORABLE)	1995
	BUDGET	ACTUAL		ACTUAL
Miscellaneous	4,800	5,192	1,392	5,200
Postage	8,000	5,825	775	5,320
Stationery and Supplies	15,000	18,114	(1,114)	13,447
Telephone	4,400	4,927	1,271	3,863
Travel	2,000	3,399	691	3,488
Uniforms	6,000	6,638	(638)	7,888
Total Expenditures	\$60,200	\$68,135	\$ (1,140)	\$69,206
Excess (Deficiency) of Revenues and Other Sources over Expenditures	\$160,000	\$134,342	\$ 25,838	\$ 61,997
Total Fund Balance - Beginning of Year	348,000	382,682		378,488
Total Fund Balance - End of Year	\$508,000	\$517,024	\$ 28,808	\$440,485

The accompanying notes are an integral part of this statement.

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City Clerk of Hammond

COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS  
(CONTINUED)

June 30, 1996

FUND EQUITY (CONTINUED)	GOVERNMENTAL	FIDUCIARY	ACCOUNT GROUPS	
	FUND TYPES	FUND TYPE	GENERAL FUND	GENERAL LONG-TERM DEBT
	GENERAL	AGENCY	ASSETS	
Unreserved - Undesignated	25,168	-	-	-
Total Fund Equity	\$306,584	\$ -	\$166,555	\$ -
Total Li- abilities and Equity	\$318,952	\$398,334	\$166,555	\$ 15,969

The accompanying notes are an integral part of this statement.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL STRUCTURE RELATED MATTERS NOTED IN A  
FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE  
WITH GOVERNMENTAL AUDITING STANDARDS



TOTAL  
(MEMORANDUM ONLY)

1994      1995

95,328      109,414

\$413,559      \$483,560

\$791,384      \$797,536

OTHER SUPPLEMENTARY INFORMATION

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City Court of Hammond  
GENERAL FUND

COMPARATIVE BALANCE SHEETS

June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Cash on Hand and in Banks	\$ 96,561	\$279,954
Certificates of Deposit	\$200,000	\$ 50,000
Accrued Interest Receivable	\$ 5,481	\$ 5,253
Total Assets	<u>\$310,952</u>	<u>\$340,466</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts Payable	\$ 2,376	\$ -
Other Payables	<u>3,072</u>	<u>-</u>
Total Liabilities	\$ 4,448	\$ -
Fund Balance:		
Reserved for Judge's Fees	\$ 14,418	\$ 12,879
Reserved for Public Defender Fees	-	3,496
Designated for Capital Outlay	196,179	216,178
Unreserved - Undesignated	<u>93,305</u>	<u>108,614</u>
Total Fund Balance	<u>\$306,504</u>	<u>\$340,466</u>
Total Liabilities and Fund Balance	<u>\$310,952</u>	<u>\$340,466</u>

See auditor's report.

City Court of Hammond

COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1996

ASSETS	GOVERNMENTAL	FIDUCIARY	ACCOUNT GROUPS	
	FUND TYPES	FUND TYPE	GENERAL FUND	LOW- INCOME FUND
	GENERAL	AGENCY	ASSETS	INCOME
Cash	\$ 98,551	\$118,234	\$ -	\$ -
Certificates of Deposit	388,000	180,000	-	-
Accrued Interest Receivable	9,400	-	-	-
Fixed Assets	-	-	188,553	-
Amount to be Provided For Accumulated Unpaid Vacation Pay	-	-	-	15,363
<b>Total Assets</b>	<b>\$395,951</b>	<b>\$298,234</b>	<b>\$188,553</b>	<b>\$ 15,363</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 3,378	\$ -	\$ -	\$ -
Other Payables	2,072	-	-	-
Bonds and Fines Paid in Advance of Trial	-	297,834	-	-
Appeal Deposits	-	400	-	-
Accumulated Unpaid Vacation Pay	-	-	-	15,363
<b>Total Li- abilities</b>	<b>\$ 4,450</b>	<b>\$298,234</b>	<b>\$ -</b>	<b>\$ 15,363</b>
<b>FUND EQUITY</b>				
Investment in General Fixed Assets	\$ -	\$ -	\$188,553	\$ -
Fund Balance:				
Reserved for Judge's Fees	18,418	-	-	-
Reserved for Public Defender Fees	-	-	-	-
Designated for Capital Outlay	198,778	-	-	-

(CONTINUED)

City Court of Hammond  
Hammond, Louisiana

In our opinion, the component unit financial statements referred to in paragraph one present fairly, in all material respects, the financial position of the city court of Hammond as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with government auditing standards, we have also issued a report dated August 9, 1996 on our consideration of the City Court of Hammond's internal control structure and a report dated August 9, 1996 on its compliance with laws and regulations.

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

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

Respectfully submitted,

*Thomas L. Benjamin & Co., L.L.P.*

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MEMBER OF THE TEXAS SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

August 8, 1996

## Independent Auditor's Report

The Honorable John Kopfler, Judge  
City Court of Hammond  
Hammond, Louisiana

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

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

City Court of Hammond

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

for the year ended June 30, 1998  
 with comparative actual amounts for the year ended June 30, 1995

	<u>1998</u>		<u>VARIANCE -</u>	<u>1995</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>(UNFAVORABLE)</u>	<u>ACTUAL</u>
<b>Revenues:</b>				
Contribution from Criminal Docket	\$198,500	\$203,356	\$ 4,756	\$215,156
Funds Received - Department of Public Safety	4,900	4,913	13	5,436
Interest Income	28,000	25,378	5,378	18,451
Contribution from Civil Docket	21,000	21,688	688	28,389
Contribution from Civil Docket - Judges Fees Earned	43,000	43,580	1,830	38,363
Probation Fees	27,000	28,303	1,303	26,732
Contributions from Criminal Docket - Public Defender Fees	-	5,712	5,712	5,693
Intergovernmental - On-Behalf Payments	73,600	73,300	(292)	73,308
Other Fees	<u>1,500</u>	<u>7,884</u>	<u>6,384</u>	<u>9,162</u>
Total Revenues	\$385,100	\$412,078	\$ 26,978	\$412,269
<b>Other Financing Sources:</b>				
Operating Transfers in from Reporting Entity - City of Hammond	152,000	152,000	-	182,000
Total Revenues and Other Financing Sources	\$540,100	\$567,078	\$ 26,978	\$592,269
<b>Expenditures:</b>				
Salaries	\$343,488	\$363,578	\$ 1,622	\$393,317
Payroll Tax and Employee Benefits	52,900	51,066	1,434	58,406
Computer Software and Programming Fees	8,000	4,951	1,609	2,238
Judges Salary and Fees	84,000	84,209	(199)	83,756
Public Defender Fees	-	8,277	(8,277)	7,323
educational Conference and Seminars	14,900	14,239	261	8,216
Equipment Purchases	28,000	28,361	839	10,843
Equipment Repairs and Maintenance Contracts	17,100	15,419	1,681	17,583
Insurance	7,400	7,618	(218)	7,227
Juvenile Service Programs	4,000	3,401	399	4,273
Legal and Professional Fees	4,900	3,886	1,014	5,222

(CONTINUED)