

MARSHAL'S OFFICE - CITY COURT OF MONROE  
A Compulsory Unit of the City of Monroel  
Monroe, Louisiana

INDEX TO FINANCIAL STATEMENTS CONTINUED

June 30, 1980

On and after June 30, 1978.

Effective October 1, 1978, under Act 8788, 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, 1980, 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-five at date of employment. These individuals paid jointly by a participating employer and the person are not eligible for membership in the System with exceptions as outlined in the statute.

Key members 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 statute, the benefits are limited to specified amounts. The plan provisions are adopted by the governing body of the unit, within the options available in the state statute governing PERA and within the structural constraints also in the statute.

The contribution rate for employees is 3.0% of earnable compensation and is established by state statute.

The employee contribution rate is 0.25% of members earnings. The system also receives 1/4 of 1% of all salaries taxes collected within the respective political scope for Orleans. Tax monies are apportioned between Plan A and Plan B in proportion to salaries of plan participants. The System also receives revenue sharing funds each year as appropriated by the legislature. These additional sources of income are used as additional employer contributions. The remaining employer contributions are determined according to actuarial requirements and are set

MARSHAL'S OFFICE - CITY GOVT OF HAMMOCK  
A Component Unit of the City of Hammond  
Hammond, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

annually.

The Marshal's Office's total payroll in the fiscal year ended June 30, 1997, was \$189,386, and the Marshal's Office's contributions were based on a payroll of \$189,459. Both the Marshal's Office and the covered employees made the required contributions, amounting to \$28,884. There were no related party transactions.

Trust Information

Contributions required by STATE STATUTE:

Fiscal Year	Required Contribution	Percentage Contribution
June 30 1995	\$11,588	100%
1996	\$22,174	100%
1997	\$28,884	100%

Trust information showing the System's progress in accumulating sufficient assets to pay benefits when due is represented in the System's June 30, 1996 comprehensive annual financial report. Copies of the report may be obtained from the Municipal Employees' Retirement System.

All employees of the Marshal's Office are also members of the Social Security System. Employees contribute 8.33% of their covered payroll up to statutory limits. For the year ended June 30, 1997, contributions totaled \$15,843.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Our consideration of the internal control structure would not necessarily disclose any 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 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 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 Birmingham is a matter of public record.

Respectfully submitted,

  
DURBIN E. JAMES  
CPA's

# Durnin & James

— CERTIFIED PUBLIC ACCOUNTANTS —

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August 28, 1997

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT ACCOUNTING STANDARDS**

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

We have audited the general purpose financial statements of the Marshal's Office - City Court of Hammond, a component unit of the City of Hammond, Louisiana, for the year ended June 30, 1997, and have issued our report thereon dated August 28, 1997.

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

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 recorded 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 general purpose financial statements of the Marshal's Office - City Court of Hammond, for the year ended June 30, 1997, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

OTHER REMOVAL REQUIRED BY  
GOVERNMENT AGENCIES STARRACH

# Durnin & James

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August 29, 1997

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the general purpose financial statements of the Marshal's Office - City Court of Hammond, a component unit of the City of Hammond, Louisiana, for the year ended June 30, 1997, and have issued our report thereon dated August 19, 1997.

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. These 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 Marshal's Office - City Court of Hammond is the responsibility of the Marshal. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Marshal's Office - City Court of Hammond's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended solely 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, is a matter of public record.

Respectfully Submitted,

  
DURNIN & JAMES, CPAs



MARSHAL'S OFFICE - CITY COURT OF HARRISSON  
14 Compensated Units of the City of Hammond  
Hammond, Louisiana

NOTES TO FINANCIAL STATEMENTS, CONTINUED

JUNE 30, 1997

4. DUE FROM OTHER GOVERNMENTAL UNITS

Accounts due from other governmental units at June 30, 1997, consisted of the following:

Criminal Court Fees Due From  
Hammond City Court \$11,158

No allowance for noncollectible accounts is required at June 30, 1997.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets at June 30, 1997, follows:

	Balance July 1, 1996	Additions	Dispositions	Balance June 30, 1997
Office Equipment	\$42,317	14,844	0	\$57,161
Automobiles	13,421	1,568	—	14,989
Total	\$55,738	\$16,412	0	\$72,150

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 154 of the 1984 regular session of the Legislature of the State of Louisiana. It provides 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 two 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 1549 of the year 1996 established by the Legislature of the State of Louisiana provides an optional method for municipalities to cancel Social Security and the under supplementary benefits in the Municipal Employees' Retirement System, effective:

MARSHAL'S OFFICE - CITY COUNTY OF HARRIS  
 (A Component Unit of the City of Hammond)  
 Hammond, Louisiana

NOTICE TO FINANCIAL STATEMENTS CONTINUED

June 30, 1997

Total \$166,500

The deposits are stated at cost, which approximates market. Under state law, these deposits for 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, 1997, the Marshal's Office had \$194,894, respectively, in deposits collected bank balances. These deposits are secured as follows:

	COST	FISCAL	BALANCE
	AMOUNT	AGENCY	AMOUNT
	JUNE 30, 1997	DEPOSIT	JUNE 30, 1997
Bank balances	\$194,894	\$194,894	\$ 39,894
Unliquidated:			
Funds in the name			
of and held by the fiscal			
agent pledged to the			
Marshal's Office			\$46,600
Reversal of FIDIC insurance and			
pledged securities over			
cash and investments			
bank balances			\$ 80,006

Even though the pledged securities are considered uncollateralized Category II under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Marshal's Office that the fiscal agent has failed to pay deposited funds upon demand.

b. INTEREST RECEIVABLES AND PAYABLES

The following is a summary of amounts due from and due to other funds at June 30, 1997:

	DUE FROM	DUE TO
General Fund:		
Civil Agency Fund	\$ 100	\$ 2,100
Civil Agency Fund		
General Fund	2,110	300
Total All Funds	\$ 2,210	\$ 2,400

MARSHALL'S OFFICE - CITY COURT OF HAMMOND  
(A Component Unit of the City of Hammond)  
Hammond, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1987

All full-time Marshall's Office employees who are paid on a salary basis and work a regular full-time work week earn sick leave and annual leave. Employees with less than 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 Marshall's Office recognizes an expenditure for sick leave benefits when payments are made to employees.

Employees earn from one to four weeks of annual leave each year depending on length of service. Employees are required to take a minimum of one week of vacation during each year. However, an employee may accumulate up to one week of annual leave each year up to a maximum of thirty days. All days accumulated in excess of thirty days are lost. The employee's right to annual leave vest with a maximum of thirty days unused annual leave payable upon termination.

The cost of current leave privileges, computed in accordance with GASB Statement No. 16, is recognized as a current-year expenditure in the period that when leave actually occurs. The cost of leave privileges not requiring current resources has been recorded at June 30, 1987.

B. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

C. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

D. CASH AND CASH EQUIVALENTS

At June 30, 1987, the Marshall's Office had cash and cash equivalents (bank balances) totaling \$180,820 as follows:

Demand Deposits	\$ 3,794
Interest Bearing Demand Deposits	-
Money Market Accounts	114,600
Time Deposits	<u>62,426</u>

MARSHAL'S OFFICE - CITY COURT OF MONROE  
is Component Unit of the City of Monroe  
MONROE, LOUISIANA

NOTE TO FINANCIAL STATEMENTS CONTINUED

June 30, 1997

25-1201-1b. to adopt a budget. However, the Marshal's Office did prepare a budget for the year ended June 30, 1997, 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 Marshal's Office 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's Office may invest in United States bonds, Treasury bills, 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, 1997.

**H. PREPAID ITEMS**

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

**I. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**J. COMPENSATED ABSENCE**

The Marshal's Office has the following policy relating to vacation and sick leave:

MARSHAL'S OFFICE - CITY COUNTY OF HAMMOND  
IS Component Unit of the City of Hammond  
Hammond, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1989

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 Marshal's Office include:

Governmental Fund -

General Fund -- the general operating fund of the Marshal's Office 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 established to assure separate equal liabilities and does not involve measurement of results of operations.

**B. 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 focus, only current assets and current liabilities are generally included in 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 income 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 salaries, sick pay, and other employee amounts which are not accrued (Ohio OIG), and (2) expendable operating supplies which are recorded as expenditures at the time of purchase under the "purchase method" Ohio OIG.

**C. BUDGET**

The Marshal's Office is not required under the provisions of 103-1.5.

FISCAL'S OFFICE - CITY GOVT OF HAMMOND  
(A Component Unit of the City of Hammond)  
Hammond, Louisiana

NOTES TO FINANCIAL STATEMENTS CONTINUED

June 30, 1997

- 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 financially 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 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 financially dependent on the City of Hammond for office space and maintenance. In addition, the City of Hammond provides the Marshal's Office with bank appropriations for the year ended June 30, 1997, totaling \$228,000. The amount represents 5% 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 the 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 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 separating 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.

MARSHAL'S OFFICE - CITY COURT OF HAMMOND  
15 Compensat. Unit of the City of Hammond  
Hammond, Louisiana

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1987

**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 LA-LS. 22:1871-1882. The purpose of the Marshal's Office is to maintain the orders and mandates of the City Court of Hammond to include taking arrests, processing the process, providing judgments and garnishments and similar functions. The Marshal's Office has jurisdiction within the Seventh Ward of Tangiparola Parish. The Marshal's Office presently employs thirteen people to include the Marshal, four 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.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF REPRESENTATION**

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**

In 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, (b) all 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 criteria 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

MANAGER'S OFFICE - CITY COURT OF MONROE  
 24 Commerce, Third of the CITY OF MONROE  
 Monroe, Louisiana

STATE OF FINANCIAL STATEMENTS

JUNE 30, 1987

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SEALING OFFICE - CITY COURT OF BIRMINGHAM  
 A Component Unit of the City of Birmingham  
 Birmingham, Louisiana

EXHIBIT C

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (COMP. BASIS)  
 AND ACTUAL - FISCAL YEAR

For the Year Ended June 30, 1993

	BUDGET	ACTUAL	VARIANCE FUNDING PROGRAMS (UNENCUMBERED)
<b>Revenues:</b>			
Criminal Court Fees	\$128,800	\$127,500	\$ 1,300
City of Birmingham Appropriations	508,800	508,800	-
Interest Earned	5,400	4,300	( 900)
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>\$643,000</b>	<b>\$640,600</b>	<b>\$ 2,400</b>
<b>Expenditures:</b>			
General Government			
Salaries and Related Benefits:			
Bureau	\$ 17,518	\$ 17,093	\$ 425
Deputies	136,100	132,000	4,100
Payroll Taxes	28,790	28,845	( 55)
Retirement Contributions	10,340	10,500	( 160)
Hospitalization Insurance	88,800	88,740	60
Unemployment	13,280	28,800	(15,520)
Automobile	31,800	31,800	-
Office Supplies and Telephone	18,000	28,623	( 10,623)
Legal and Accounting	5,500	4,300	1,200
Other Expenditures	10,000	18,800	( 8,800)
Capital Outlay	8,000	8,248	( 248)
Debt Service	-	-	-
<b>Total Expenditures</b>	<b>\$425,808</b>	<b>\$418,289</b>	<b>\$ 7,519</b>
Excess of Revenues over Expenditures	\$ -	\$ 2,311	\$ 2,311
Fund Balance at Beginning of Year	148,800	148,800	-
Fund Balance at End of Year	\$148,800	\$148,800	\$ 2,311

The accompanying notes are an integral part of this statement.

MARSHAL'S OFFICE - CITY OF HAMMOCK  
 A Component Unit of the City of Hammond  
 Hammond, Louisiana

EXHIBIT B

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - GENERAL FUND

For the Year Ended June 30, 1997  
 With Comparative Amounts For Year Ended June 30, 1996

	JUNE 30, 1997	JUNE 30, 1996
<b>Revenues:</b>		
Criminal Court Fees	\$127,828	\$ 98,508
City of Hammond Appropriations	206,000	238,000
Interest Earned	4,512	5,178
Miscellaneous	-----	-----
<b>Total Revenues</b>	<b>\$338,340</b>	<b>\$341,686</b>
<b>Expenditures:</b>		
General Governmental		
Salaries and Related Benefits:		
Marshal	\$ 33,857	\$ 38,734
Deputy	178,388	182,728
Payroll Taxes	19,445	22,528
Retirement Contributions	18,565	18,288
Hospitalization Insurance	22,745	14,578
Insurance	28,000	28,960
Automobile	51,804	28,873
Office Supplies and Telephone	94,563	23,793
Legal and Accounting	8,700	8,366
Other Expenditures	28,892	11,748
Capital Outlay	8,288	22,290
Debt Service	-----	-----
<b>Total Expenditures</b>	<b>\$344,388</b>	<b>\$338,080</b>
<b>Amount of Revenues Over Expenditures</b>	<b>\$ 3,952</b>	<b>\$ 3,606</b>
Fund Balance at Beginning of Year	142,858	142,424
Fund Balance at End of Year	<b>\$146,810</b>	<b>\$146,030</b>

The accompanying notes are an integral part of this statement.

MANAGER'S OFFICE - CITY COURT OF BARRACKS  
 (A Component Unit of the City of Barrack)  
 Barrack, Louisiana

FINANCIAL STATEMENT - BALANCE SHEET AND ACCOUNT EQUITY

June 30, 1997

	COMPREHENSIVE FUND EQUITY		PROPERTY TAXES RECEIVABLE	ACCOUNTS RECEIVABLE		INVENTORY	TOTAL ASSETS		TOTALS	
	GENERAL FUND EQUITY	RESERVE FUND EQUITY		GENERAL	SALES TAXES		PROPERTY TAXES	INVENTORY	PROPERTY TAXES RECEIVABLE	ACCOUNTS RECEIVABLE
<b>ASSETS</b>										
Cash and Cash Equivalents	119,800	-	3,288	-	-	-	123,088	-	-	123,088
Due from Other Governments	12,368	-	-	-	-	-	12,368	-	-	12,368
Due from Other Governments	-	-	-	-	48,249	-	48,249	-	-	48,249
Due from Other Funds	-	-	-	-	-	-	-	-	-	-
Police Equipment	-	-	-	-	-	-	-	-	-	-
Submarine	-	-	-	-	-	-	-	-	-	-
Amount to be Reported for Retirement of Retired Employees	-	-	-	-	-	-	-	-	-	-
<b>of Retired Employees</b>										
	132,168	-	3,288	-	-	-	135,456	-	-	135,456
<b>Other Assets</b>										
	-	-	-	-	-	-	-	-	-	-
<b>LIABILITIES</b>										
Accounts Payable	1,405	-	-	-	-	-	1,405	-	-	1,405
Accrued Payable	26,300	-	-	-	-	-	26,300	-	-	26,300
Accrued Liabilities	3,314	-	289	-	-	-	3,603	-	-	3,603
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
Other Payable	-	-	-	-	-	-	-	-	-	-
Amount Held for Future Disposition	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	32,019	-	289	-	-	-	32,308	-	-	32,308
<b>FUND EQUITY</b>										
Investment in General Fund Assets	-	-	-	-	-	-	-	-	-	-
Fund Balance - Indefinite	100,147	-	-	-	-	-	100,147	-	-	100,147
<b>Total Fund Equity</b>	100,147	-	-	-	-	-	100,147	-	-	100,147
<b>Total Liabilities and Fund Equity</b>	132,168	-	3,288	-	-	-	135,456	-	-	135,456

The accompanying notes are an integral part of this statement.

GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONSOLIDATED STATEMENTS - OVERVIEW)

# Durnin & James

-CERTIFIED PUBLIC ACCOUNTANTS-

John H. Durnin, CPA  
Bruce L. James, CPA  
A Professional Corporation

Office  
Auditors Bureau #1  
Central Bank Building

Charles B. Haddock, CPA  
Randy C. Duvall, CPA

Office  
State Office Building  
Central Bank Building

August 29, 1997

## INDEPENDENT AUDITOR'S REPORT

The Honorable V. DONNIE ANDERSON, Jr.,  
Marshal, City Court of Hammond,  
Hammond, Louisiana

We have audited the accompanying general purpose financial statements of the MARSHAL'S OFFICE-CITY COURT of Hammond, a component unit of the City of Hammond, Louisiana, as of June 30, 1997, 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 includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose 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, 1997, and the results of the 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 unqualified opinion on the general purpose financial statements of the Marshal's Office - City Court of Hammond.

Respectfully submitted,

*Durnin & James*  
DURNIN & JAMES, CPAs

FISCALAL'S OFFICE - CITY COURT OF MONROE  
 A Component Unit of the City of Monroe  
 MONROE, LOUISIANA

REPORT ON AUDIT  
 OF GENERAL PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 1997

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GENERAL'S OFFICE - CITY COURT OF HARBOUR  
(A Component Unit of the City of Hammond)  
HARBOUR, LOUISIANA

REPORT OF ASST.  
OF GENERAL PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 1965

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

DATE 2 1 1966  
Revised Date: \_\_\_\_\_