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**CITY COURT OF
BENHAM PARISH, WARD TWO**

**REPORT OF AUDIT OF
COMPONENT UNIT FINANCIAL STATEMENTS**

YEAR ENDING JUNE 30, 1981

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the audited, or reviewed, entity and other appropriate public officials. This 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.

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

Certified Public Accountants

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July 14, 1997

INDEPENDENT AUDITOR'S REPORT

Judge Charles W. Bourde, Jr.
City Court of Denham Springs - Ward Two
Denham Springs, Louisiana

We have audited the accompanying component unit financial statements of the City Court of Denham Springs - Ward Two, a component unit of the City of Denham Springs, as of and for the year ended June 30, 1997, 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. These 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 component unit financial statements referred to above present fairly, in all material respects, the financial position of the City Court of Denham Springs - Ward Two as of June 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted 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 Denham Springs - Ward Two. Such information has been subjected to the auditing procedures applied in the audit 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.

City Court of Denham Springs - Ward Two
Denham Springs, Louisiana

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 Denham Springs - Ward Two.

In accordance with Government Auditing Standards, we have also issued our report dated July 21, 1983, on our consideration of the Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Respectfully submitted,

Thomas L. Bergeron & Co., L.L.P.

COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

City Court of DeSha Springs - Ward Two

COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1997

ASSETS	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUP
	GENERAL	SPECIAL REVENUE	ASBESTY FUNDS	GENERAL FIXED ASSETS
Cash - Note 3	\$ 48,830	\$ 18,880	\$101,887	\$ -
Certificates of Deposits - Note 3	134,189	-	-	-
Accrued Interest	1,355	-	-	-
Due from Other Funds - Note 5	259	-	-	-
Fixed Assets - Note 4	-	-	-	233,198
Total Assets	\$187,434	\$ 18,880	\$101,887	\$133,198
LIABILITIES				
Accounts Payable	\$ 384	\$ -	\$ -	\$ -
Due to Other Funds - Note 5	-	-	259	-
Bonds Paid in Advance of Trial/Road Appeals	-	-	101,632	-
Total Liabilities	384	-	101,887	-
FUND EQUITY				
Investment in General Fixed Assets	-	-	-	133,198
Fund Balance:				
Designated	-	15,658	-	-
Unreserved - Undesignated	152,860	-	-	-
Total Fund Equity	152,860	15,658	-	133,198
Total Liabilities and Fund Equity	\$187,434	\$ 15,658	\$101,887	\$133,198

The accompanying notes constitute an integral part of this statement.

TOTALS

COMMERCIALS ONLY

1997	1996
\$ 137,167	\$ 128,248
134,189	148,158
3,355	4,778
350	380
<u>137,167</u>	<u>138,863</u>
<u>\$ 408,288</u>	<u>\$ 422,293</u>

\$ 384	\$ 228
288	258
<u>102,837</u>	<u>88,305</u>
102,251	88,794

133,288	139,863
18,880	14,425
<u>152,168</u>	<u>154,288</u>
<u>305,888</u>	<u>341,498</u>

\$ 418,158 \$ 422,293

City Court of Dadeham Springs - Ward Two

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Year Ended June 30, 1997

	GOVERNMENTAL FUND TYPES	
	GENERAL	SPECIAL REVENUE
Revenues:		
Court Costs	\$ 93,457	\$ 10,216
Probation and Continuance Fees	23,942	-
Drivers' License Reinstatement Fee	2,198	-
Appealed Case Fees/Transcripts	28	-
Intergovernmental Revenues - Co-Relief Payments	27,243	-
Interest Income	10,629	372
Miscellaneous Income	<u>2,858</u>	<u>-</u>
Total Revenues	147,307	20,988
Other Financing Sources:		
Operating Transfers From Primary Government - City of Dadeham Springs	48,803	-
Operating Transfers In	<u>372</u>	<u>-</u>
Total Other Financing Sources	49,175	-
Total Revenues and Other Financing Sources	196,482	20,988
Expenditures:		
Salaries	136,400	-
Office Supplies and Printed Forms	12,320	-
Telephone	2,386	530
Postage	3,000	-
Membership Dues	2,551	-
Educational Conferences and Seminars	6,243	-
Professional Fees	2,175	-
Maintenance Agreement	4,550	-
Payroll Tax Expense	11,936	-
Miscellaneous	1,880	-
Retirement Expense	4,827	-
Insurance	4,898	1,420
Uniforms	1,260	-
Transcriptions/Appeals	6,720	-

(CONTINUED)

TOTALS
MEMORANDUM (DOLLAR)

1997	1994
\$ 111,671	\$ 119,431
13,943	9,845
3,358	2,050
29	221
27,242	28,268
11,501	12,048
<u>1,850</u>	<u>2,424</u>
167,885	178,286
44,803	44,824
<u>302</u>	<u>315</u>
45,178	45,264
213,078	220,559
138,400	138,482
12,320	7,184
2,886	3,038
3,800	1,887
2,551	3,334
9,263	8,878
2,175	2,275
4,558	5,289
11,914	10,999
1,888	2,245
8,837	5,486
8,828	2,523
2,289	1,928
8,720	8,148

City Court of Berlin Springs - Ward Two

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES (CONTINUED)

For the Year Ended June 30, 1997

	<u>GOVERNMENTAL FUND TYPES</u>	
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
Expenditures (Continued):		
Software Update	2,759	-
Police Officers Subpoena Fees	-	2,500
Fines Disbursed	-	7,516
Capital Outlay	<u>15,328</u>	<u>-</u>
Total Expenditures	228,433	10,591
Other Uses:		
Operating Transfers Out	<u>-</u>	<u>372</u>
Total Other Uses	<u>-</u>	<u>372</u>
Total Expenditures and Other Uses	<u>228,433</u>	<u>10,963</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	130,151	1,325
Fund Balances at Beginning of Year	<u>187,211</u>	<u>14,425</u>
Fund Balances at End of Year	<u>\$ 187,460</u>	<u>\$ 15,750</u>

The accompanying notes constitute an integral part of this statement.

TOTALS
(MINERALIUM ONLY)

1997	1998
2,759	-
9,509	6,725
7,024	23,283
19,312	30,008
241,624	212,298
372	636
372	636
241,996	222,768
129,826	(2,129)
371,822	220,639
\$ 372,710	\$ 222,636

City Court of Denham Springs - Ward Two

NOTES TO FINANCIAL STATEMENTS

June 30, 1983

Note 1 - Summary of Significant Accounting Policies -

The City Court of Denham Springs - Ward Two (the "Court"), Parish of Livingston, Louisiana was established in accordance with Louisiana Statute 18:1872 A(2) by resolution of the Denham Springs Mayor and Board of Aldermen on June 24, 1982.

The Court collects fines on behalf of Ward Two in Livingston Parish which includes the City of Denham Springs and a portion of Livingston Parish and remits these fines to the assessor, after deducting court costs therefrom for operations of the Court and Marshall's offices. The combining financial statements of the Agency Funds, Criminal Docket and Civil Docket, have been prepared on the cash basis as they primarily operate in a fiduciary capacity. The combining and individual fund financial statements of the General Fund and the Special Revenue Funds, (Public Service Work Fund and Witness Fees 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 Denham Springs - Ward Two conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:537 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 Denham Springs, Louisiana, serves as the financial reporting entity for both the municipality (City of Denham Springs) and for the Ward II 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 Denham Springs), (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.

City Court of Berham Springs - Ward Two

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

Governmental Accounting Standards Board (GASB) Statement No. 34, the Financial Reporting Entity, established criteria for determining which component units should be considered part of the City of Berham Springs for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to issue 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.
2. 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, City Management has included the City Court of Berham Springs - Ward Two as a component unit of the City of Berham Springs. 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 Berham Springs - Ward Two will be discretely presented in the City of Berham Springs general purpose financial statements for the year ended June 30, 1997.

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 three generic fund types and two broad fund categories as follows:

City Court of Durham Springs - Ward Two
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

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.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

FINANCIAL FUND TYPES

Agency Funds - Agency Funds are used to account for assets held by the Court in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost.

City Court of Denham Springs - Ward Two
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

D. Budgets and Budgetary Accounting

The City Court of Denham Springs - Ward Two was not required to prepare or adopt a budget for the fiscal year ended June 30, 1997.

E. 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.

F. Accumulated Unpaid Vacation and Sick Pay

The Employees of the City Court of Denham Springs - Ward Two are not allowed to accumulate vacation or sick time.

Note 2 - Interest Earned -

The Civil and Criminal Dockets, and the Public Service Fund and Witness Fees Fund have placed funds in interest-bearing accounts. Since the Dockets operate in a fiduciary capacity and are 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.

The interest earned in the Public Service Fund and the Witness Fees Fund is also transferred to the General Fund and used for operations of the Court.

Note 3 - 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 fiscal 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 Graham Springs - Ward Two
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1997

At June 30, 1997, the carrying amount of the Court's Cash and Cash Equivalents totaled \$271,156, and the confirmed bank balances were \$302,480. 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, 1997, with the related federal deposit insurance and pledged securities. The cash and cash equivalents at June 30, 1997, were secured as follows:

	<u>CONFIRMED</u> <u>BANK BALANCES</u> <u>JUNE 30, 1997</u>	<u>FEDERAL</u> <u>DEPOSIT</u> <u>INSURANCE</u>	<u>REMARKS</u> <u>REMARKS</u>
Cash and Cash Equivalents	\$ 168,391	\$ 127,439	\$ 40,952
Investments in Time Certificates of Deposit	<u>134,189</u>	<u>134,189</u>	-----
Total	<u>\$ 302,480</u>	<u>\$ 261,628</u>	40,852
 Uncollateralized - Securities Pledged and Held by the Custodial Bank in the Name of the Fiscal Agent			 <u>25,322</u>
 Deficiency of FEDERAL DEPOSIT Insurance and Pledged Securities over Cash and Cash Equivalents			 <u>\$ NONE</u>

City Court of Dade County Springs - Ward Two
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1987

Note 4 - Changes in General Fixed Assets -

A summary of changes in general fixed assets follows:

	BALANCE JUNE 30, 1986	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1987
Equipment	\$133,863	\$ 15,525	\$(22,198)	\$127,190

Note 5 - Interfund Receivables, Payables - Transfers In, Transfers Out -

	INTERFUND RECEIVABLES	INTERFUND PAYABLES
General Fund	\$ 254	\$ -
Agency Funds	-	-330
	\$ 254	\$ 330
	TRANSFERS IN	TRANSFERS OUT
General Fund	\$ 371	\$ -
Special Revenue Funds	-	-372
	\$ 371	\$ 372

Note 6 - Postretirement Health Care and Life Insurance Benefits -

At June 30, 1987, the Court has no postretirement health care and life insurance benefit plan in existence.

Note 7 - Retirement Commitments -

Employees of the City Court of Dade County Springs - Ward Two may elect to be members of the Parcelarial 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's office as a percentage of salaries. Beginning January 1, 1987, the contribution rate for the employer was 3.58% of

City Court of Denham Springs - Ward Two
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

covered earnings and the rate for the employee was 3.00% of covered earnings. The City Court of Denham Springs - Ward Two contributed \$1,820 to the system during the year. Data concerning the actuarial status of the system at June 30, 1997, is not currently available.

Employees of the Court whose salary is reimbursed by the City of Denham Springs, are also covered by the Municipal Employees' Retirement System of Louisiana - Plan "B", also a multiple-employer public employee retirement system. Contributions to the system are made by both employees and the City of Denham Springs as a percentage of salaries. The City of Denham Springs contributed \$818 to the system during the year on behalf of the Court and this amount is included in these financial statements. Data concerning the actuarial status of the system at June 30, 1997, is not currently available.

All employees of the Court, with the exception of the Judges, are also covered by the Social Security System. The Court contributed \$10,435 to the system in fiscal year 1997, as its share of employer contributions.

The Judge is a member of the Louisiana State Employees Retirement System. Contributions to the system are made by the Judge and the Court as a percentage of salary. The Court contributed \$4,366 to the system during the year. Data concerning the actuarial status of the system at June 30, 1997, is not currently available.

Note 5 - On-Behalf Payments for Salaries and Benefits -

The Court follows GRSB 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 Livingston Parish Council to the Court's employees.

Supplementary salary payments are made by the Parish Council directly to 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 Parish Council. For the fiscal year ended June 30, 1997 the Parish Council made supplementary salary and benefit payments of \$27,242 to the City Court's employees.

As an elected official, the Judge statutorily receives a portion of his compensation directly from the City of Denham Springs, the Livingston Parish Council, and the State of Louisiana. As the Judge considers himself to be employed by the State of Louisiana, his compensation is not reflected in these financial statements.

FINANCIAL STATEMENTS OF INDIVIDUAL
FUNDS AND ACCOUNT GROUPS

GENERAL FUND

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

City Court of Denham Springs - Ward Two
GENERAL FUND

COMPARATIVE BALANCE SHEETS

June 30, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
Cash	\$ 19,810	\$ 25,268
Certificates of Deposit	334,189	169,150
Accrued Interest	3,255	1,778
Due from Other Funds	<u>210</u>	<u>250</u>
Total Assets	<u>\$ 467,464</u>	<u>\$ 467,450</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts Payable	\$ <u>264</u>	\$ <u>210</u>
Total Liabilities	264	210
Fund Balance:		
Unreserved - Undesignated	<u>467,200</u>	<u>467,241</u>
Total Liabilities and Fund Balance	<u>\$ 467,464</u>	<u>\$ 467,450</u>

See auditor's report.

City Court of Denham Springs - Ward Two
GENERAL FUND

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

For the Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Court Costs	\$ 91,457	\$ 94,440
Probation and Continuance Fees	13,962	3,645
Deliverer License Reinstatement Fee	2,130	3,050
Appealed Case Fees/Transcripts	20	231
Intergovernmental Revenues - On-Behalf Payments	27,243	28,264
Interest Income	10,429	11,598
Miscellaneous Income	<u>1,450</u>	<u>1,428</u>
Total Revenues	147,307	149,667
Other Financing Sources:		
Operating Transfers From Primary Government - City of Denham Springs	44,803	44,814
Operating Transfers In	<u>172</u>	<u>450</u>
Total Other Financing Sources	45,175	45,264
Total Revenues and Other Financing Sources	192,482	194,931
Expenditures:		
Salaries	134,403	136,482
Office Supplies and Printed Forms	12,320	7,154
Telephone	2,194	2,588
Postage	3,000	1,997
Membership Dues	2,551	2,134
educational Conferences and Seminars	8,263	6,978
Equipment	15,328	859
Professional Fees	2,178	2,174
Maintenance Agreement	4,560	5,154
Payroll Tax Expense	11,934	10,888
Miscellaneous	1,889	2,243
Retirement Expense	5,937	5,484
Group Insurance	4,699	4,034
Uniforms	1,250	1,928
Transcriptions/Appeals	6,720	8,149
Software Update	<u>2,750</u>	<u>-</u>
Total Expenditures	222,633	198,442
Excess of Revenues and Other Sources Over (Under) Expenditures	(30,151)	13,336
Fund Balance - Beginning of Year	<u>187,311</u>	<u>180,527</u>
Fund Balance - End of Year	<u>\$ 157,160</u>	<u>\$ 187,311</u>

See auditor's report.

SPECIAL REVENUE FUNDS

City Court of Dallas Springs - Ward Two
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS

June 30, 1997
With Comparative Totals as of June 30, 1996

ASSETS

		PUBLIC WORK	SERVICE	
	FUND	FUND	FUND	TOTALS
	1997	1997	1997	1996
Cash	\$13,632	\$ 2,800	\$13,632	\$14,432
Total Assets	\$13,632	\$ 2,800	\$13,632	\$14,432

LIABILITIES AND FUND BALANCES

Liabilities:				
Due to General Fund	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
Designated	13,632	2,800	13,632	14,432
Total Liabilities and Fund Balances	\$13,632	\$ 2,800	\$13,632	\$14,432

See auditor's report.

City Court of DeSham Springs - Ward Two
SPECIAL REVENUE FUNDS

COMBINED STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 1997
with Comparative Totals for the Year Ended June 30, 1996

	WITNESS FEES FUND	PUBLIC SERVICE WORKS FUND	<u>TOTALS</u>	
			<u>1997</u>	<u>1996</u>
Revenues:				
Court Costs	\$10,728	\$ 9,481	\$20,214	\$24,981
Interest	<u> 246</u>	<u> 128</u>	<u> 372</u>	<u> 450</u>
Total Revenues	10,974	9,617	20,586	25,431
Expenditures:				
Police Officers				
Subpoena Fees	9,500	-	9,500	9,700
Fines Disbursed to City of DeSham Springs	-	1,536	1,536	13,353
Insurance	-	1,425	1,425	1,439
Telephone	<u> </u>	<u> 892</u>	<u> 892</u>	<u> 429</u>
Total Expenditures	9,500	3,853	13,353	23,921
Other Uses:				
Operating Transfers Out	<u> 246</u>	<u> 128</u>	<u> 372</u>	<u> 450</u>
Total Expenditures and Other Uses	9,746	4,017	13,763	24,371
Excess of Revenues and Other Sources Over (Under) Expen- ditures and Other Uses	1,228	-	1,228	1,060
Fund balances at beginning of Year	12,425	1,000	13,425	13,300
Fund balances at end of Year	<u>\$13,653</u>	<u>\$ 1,000</u>	<u>\$14,653</u>	<u>\$14,400</u>

See auditor's report.

City Court of DeSoto Springs - Hard Two
AGENCY FINES

COMPARING BALANCE SHEETS

June 30, 1997
With Comparative Totals for June 30, 1996

ASSETS

	<u>CIVIL</u>	<u>CRIMINAL</u>	<u>TOTAL</u>	
	<u>DOCKET</u>	<u>DOCKET</u>	<u>1997</u>	<u>1996</u>
Cash	\$ 22,650	\$ 79,217	\$101,867	\$ 80,515
Total Assets	\$ 22,650	\$ 79,217	\$101,867	\$ 80,515

LIABILITIES

Due to General Fund	\$ -	\$ 240	\$ 240	\$ 294
Bonds Paid in Advance of Trial	<u>22,650</u>	<u>79,987</u>	<u>102,637</u>	<u>80,281</u>
Total Liabilities	\$ 22,650	\$ 79,137	\$101,867	\$ 80,515

City Court of Durham Springs - Ward Two
ASSET FUNDS

COMBINED STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended June 30, 1997
With Comparative Totals for the Year Ended June 30, 1996

	<u>CIVIL</u>	<u>CRIMINAL</u>	<u>TOTALS</u>	
	<u>DOCKET</u>	<u>DOCKET</u>	<u>1997</u>	<u>1996</u>
Cash balance - beginning of Year	\$ 18,343	\$ 62,328	\$ 80,671	\$ 89,525
Receipts:				
Fines and Bonds Collected	84,138	181,238	265,376	279,709
Interest	<u>352</u>	<u>1,321</u>	<u>1,673</u>	<u>1,503</u>
Total Receipts	84,490	182,559	267,049	281,212
Total Cash Available	102,730	464,877	534,118	570,737
Disbursements:				
Fines Disbursed to City of Durham Springs - General	-	151,587	151,587	180,294
Fines Disbursed to Parish President-council - General	-	48,479	48,479	62,261
Fines Disbursed to Town of Fort Vincent - General	-	5,896	5,896	7,469
General Fund Court Costs	-	81,487	81,487	84,488
General Fund - Probation and Continuance Fees	-	13,962	13,962	9,845
Public Service Work Fund Court Costs	-	3,491	3,491	16,384
Witness Fee Fund Court Costs	-	10,725	10,725	9,862
Marshall's Office Court Costs	-	87,792	87,792	88,184
District Attorney Fees	-	14,389	14,389	33,934
Bonds and Fines Refunded	-	3,180	3,180	6,457
Law Enforcement Training	-	2,393	2,393	2,827
Miscellaneous	300	-	300	270
Repairs Fund	-	8,970	8,970	10,552
Indigent Defendants' Board	-	78,778	78,778	79,289
Marshall's Fees	31,148	-	31,148	17,586
Recording Fees	4,389	-	4,389	2,653

(CONTINUED)

City Court of DeKalb Springs - Ward Two
AGENCY FUNDS

COMBINING STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS (CONTINUED)

For the Year Ended June 30, 1997
With Comparative Totals for the Year Ended June 30, 1996

	<u>CIVIL</u>	<u>ORIGINAL</u>	<u>TOTALS</u>	
	<u>DOCKET</u>	<u>DOCKET</u>	<u>1997</u>	<u>1996</u>
Disbursements (Continued):				
Court Cost Refunds	3,495	-	3,495	2,311
Judge's Fees	14,723	-	14,723	29,534
Serving Citations	7,187	-	7,187	5,249
Judge's Supplemental Compensation Fund	8,460	-	8,460	6,500
Interest Transfers to General Fund	359	1,337	1,696	1,607
Juvenile Justice Committee	-	9,342	9,342	9,677
Applied Technology	-	1,752	1,752	5,058
Analysis Fees	-	7,401	7,401	12,325
Trial Court Case Management Information System	-	8,819	8,819	7,238
Louisiana Traumatic Head and Spinal Cord Injury Trust Fund	-	12,444	12,444	14,963
Judgment of Bond Forfeitures	<u> </u>	<u>3,574</u>	<u>3,574</u>	<u>10,335</u>
Total Disbursements	<u>88,688</u>	<u>179,440</u>	<u>268,128</u>	<u>270,127</u>
Cash Balance - End of Year	<u>\$ 21,656</u>	<u>\$ 73,337</u>	<u>\$101,897</u>	<u>\$ 89,555</u>

See auditor's report.

GENERAL FIELD AGENTS ACCOUNT GROUP

City Court of Benham Springs - Ward Two

COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS - BY SOURCE

June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
General Fixed Assets, at Cost:		
Equipment:		
Copier	\$ 4,000	\$ 4,000
Telephone System	3,000	3,000
Furniture and Fixtures	14,422	14,422
Computer Equipment	77,549	80,184
Police Equipment	4,273	4,273
Leasehold Improvements	10,694	13,953
Other Equipment	<u>12,028</u>	<u>0,273</u>
Total General Fixed Assets	<u>\$138,196</u>	<u>\$139,863</u>
Investments in General Fixed Assets From:		
General Fund	\$119,803	\$107,613
Grants	<u>22,125</u>	<u>32,250</u>
Total Investments in General Fixed Assets	<u>\$139,198</u>	<u>\$139,863</u>

See auditor's report.

OTHER SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

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

Certified Public Accountants

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Denham Springs, Louisiana 70706
(504) 883-4797

MEMBER OF
THE ASSOCIATION OF
CERTIFIED PUBLIC ACCOUNTANTS

1997 FIRM RANKING BY
THE WALL STREET JOURNAL

July 13, 1997

Judge Charles M. Boudo, Jr.
City Court of Denham Springs - Ward Two
Denham Springs, Louisiana

We have audited the component unit financial statements of the City Court of Denham Springs - Ward Two, a component unit of the City of Denham Springs, as of and for the year ended June 30, 1997, and have issued our report thereon dated July 13, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements

City Court of Denham Springs - Ward Two
Denham Springs, Louisiana

in amounts that would be material in relation to the 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of management and the Louisiana Legislative Auditor, and should not be used for any other purpose. However, this report is a matter of public record, and its distribution is not limited.

Respectfully submitted,

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