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**JUDICIAL COURT OF
BIRMINGHAM - HARRIS**

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

YEAR ENDED JUNE 30, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, the comptroller, and other public safety and other appropriate officials. This report is available for public inspection at the District House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12-1-07

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October 20, 1999

INDEPENDENT AUDITOR'S REPORT

Judge Charles M. Sorde, 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, 1999, 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, 1999, 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 October 28, 1999, on our consideration of the Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The Year 2000 supplementary information on pages 13-14 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the City Court of Denham Springs - Ward Two is or will become Year 2000 compliant, the Court's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Court does business with are or will become Year 2000 compliant.

Respectfully submitted,

Annice T. Langston, L.L.P.

COMPONENT UNIT FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW

City Court of Denham Springs - Ward Two

COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1999

ASSETS	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUP GENERAL FUNDS ASSETS
	GENERAL	SPECIAL REVENUE	AGENCY FUNDS	
Cash	\$ 58,880	\$ 21,364	\$ 93,317	\$ -
Certificate of Deposit	85,800	-	-	-
Accrued Interest	1,454	-	-	-
Due from Other Funds	404	-	-	-
Fixed Assets	-	-	-	133,822
Total Assets	\$146,544	\$ 21,364	\$ 93,317	\$133,822
LIABILITIES				
Accounts Payable	\$ 237	\$ -	\$ -	\$ -
Due to Other Funds	-	-	404	-
Bonds Sold in Advance of Trial/Bond Appeals	-	-	92,913	-
Total Liabilities	237	-	93,317	-
FUND EQUITY				
Investment in General Fund Assets	-	-	-	133,822
Fund Balance:				
Reserved Civil Pen	13,273	-	-	-
Designated	-	21,364	-	-
Unreserved - Undesignated	131,535	-	-	-
Total Fund Equity	144,808	21,364	-	133,822
Total Liabilities and Fund Equity	\$146,544	\$ 21,364	\$ 93,317	\$133,822

The accompanying notes constitute an integral part of this statement.

TOTALS
IMPERIALSUN GOLF
1989 1990

\$ 172,771	\$ 148,859
85,000	137,000
1,851	1,106
402	395
<u>139,822</u>	<u>135,315</u>
<u>\$ 399,649</u>	<u>\$ 423,375</u>

\$ 237	\$ 3,619
408	395
<u>82,313</u>	<u>88,301</u>
93,254	102,314

139,822	135,315
13,273	7,890
21,364	19,484
<u>131,635</u>	<u>109,372</u>
105,894	120,761

<u>\$ 399,649</u>	<u>\$ 423,375</u>
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City Court of Berham Springs - Ward Two

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

For the Year Ended June 30, 1993

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUES	INTERCOMPARISON ONLY	
			1993	1992
Revenues:				
Court Costs	\$ 85,933	\$ 15,394	\$ 101,004	\$ 114,855
Civil Fees	35,476	-	35,476	8,053
Probation and Continuance Fees	24,310	-	24,118	29,794
Drivers' License Reinstatement Fee	1,842	-	1,512	3,975
Appointed Case Fees/Transcripts	-	-	-	353
Intergovernmental Revenues -				
On-Behalf Payments	28,013	-	28,933	27,873
Interest Income	1,573	431	7,984	11,828
Miscellaneous Income	2,941	-	2,941	5,885
Total Revenues	185,157	15,825	200,942	196,725
Other Financing Sources:				
Operating Transfers From				
Primary Government - City of Berham Springs	45,482	-	45,482	44,809
Operating Transfers In	2,193	-	2,193	430
Local Other Financing Sources	47,681	-	47,681	45,229
Total Revenues and Other Financing Sources	232,813	15,825	248,623	243,954
Expenditures:				
Salaries	144,831	-	144,831	138,893
Civil Fees Paid	20,489	-	20,489	-
Office Supplies and Printed Forms	10,840	2,183	13,223	8,532
Telephone	2,778	818	3,596	3,348
Postage	2,600	-	2,600	3,798
Membership Dues	3,176	-	3,176	2,247
Educational Conferences and Seminars	8,264	-	8,264	7,495
Professional Fees	2,400	-	2,500	2,388
Miscellaneous Agreement	3,287	-	5,269	3,787
Payroll Tax Expense	11,285	-	12,289	13,098
Miscellaneous	3,334	-	2,314	2,488
Retirement Expense	6,832	-	8,012	8,085
Insurance	4,389	1,885	6,064	6,882
Uniforms	1,867	-	1,963	2,427
Transcriptions/Appeals	2,564	-	2,954	4,763

CONTINUED

City Court of DeSoto Springs - Ward Two

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

For the Year Ended June 30, 1990

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUES	DEPARTMENT 000.01 1990	1989
Expenditures (Continued):				
Software Update	22,373	-	22,373	7,433
Police Officers Subpoena Fees	-	7,825	7,825	9,825
Fines Disbursed	-	1,923	1,923	6,992
Capital Outlay	<u>1,902</u>	<u>-</u>	<u>1,902</u>	<u>2,731</u>
Total Expenditures	<u>24,275</u>	<u>9,748</u>	<u>34,023</u>	<u>26,981</u>
Other Uses:				
Operating Transfers Out	-	431	431	430
Total Other Uses	<u>-</u>	<u>431</u>	<u>431</u>	<u>430</u>
Total Expenditures and Other Uses	<u>24,275</u>	<u>10,179</u>	<u>34,454</u>	<u>27,411</u>
Excess of Revenues and Other Sources Over (Under) Expendi- tures and Other Uses	43,454	2,860	46,314	12,336
Fund Balances at Beginning of Year	<u>166,362</u>	<u>18,484</u>	<u>184,846</u>	<u>172,210</u>
Fund Balances at End of Year	<u>\$ 209,816</u>	<u>\$ 21,344</u>	<u>\$ 231,160</u>	<u>\$ 184,546</u>

The accompanying notes constitute an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

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 33:1872 A(1) by resolution of the Denham Springs Mayor and Board of Aldermen on June 24, 1988.

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 same, after deducting court costs therefrom for operation of the Court and Marshall's officers. The combining financial statements of the Agency Funds, (Criminal Docket, Civil Docket and Restitution Fund), 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 24:517 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 Denham Springs, Louisiana, serves as the financial reporting entity for both the municipality (City of Denham Springs) and for the Ward 22 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.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1969

Governmental Accounting Standards Board (GASB) Statement No. 14, the Financial Reporting Notes, established criteria for determining which component units should be considered part of the City of Denham Springs 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.
2. Whether the City exercises 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/harden relationship between the City and the potential component unit.

Based on the previous criteria, City Management has included the City Court of Denham Springs - Ward Two as a component unit of the City of Denham 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 Denham Springs - Ward Two will be discretely presented in the City of Denham Springs general purpose financial statements for the year ended June 30, 1969.

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 Benson Springs - Ward Two
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1989

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.

FIDUCIARY 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, 1999

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, 1999.

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 Vacation Accrual 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 Sockets, and the Public Service Fund and Witness Fees Fund have placed funds in interest-bearing accounts. Since the Sockets 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 DeSoto Springs - Ward Two

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

At June 30, 1999, the carrying amount of the Court's Cash and Cash Equivalents totaled \$257,771, and the confirmed bank balances were \$275,319. 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, 1999, with the related federal deposit insurance and pledged securities. The cash and cash equivalents at June 30, 1998, were secured as follows:

	<u>CONFIRMED BANK BALANCES JUNE 30, 1999</u>	<u>FDIC/FSLIC INSURANCE</u>	<u>BALANCES INSURANCE</u>
Cash and Cash equivalents	\$ 190,319	\$ 187,276	\$ 33,043
Investments in Time Certificates of Deposit	<u>65,000</u>	<u>65,000</u>	<u> </u>
Total	<u>\$ 275,319</u>	<u>\$ 242,276</u>	<u>33,043</u>
Uncollateralized - Securities Pledged and Held by the Custodial Bank in the Name of the Fiscal Agent			<u>33,043</u>
Deficiency of FDIC/FSLIC Insurance and Pledged Securities over Cash and Cash Equivalents			<u>\$ 3000</u>

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

June 30, 1999

Note 4 - Changes in General Fixed Assets -

A summary of changes in general fixed assets follows:

	BALANCE JUNE 30, 1998	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1999
Equipment	\$135,835	\$ 3,587	\$ -	\$139,422

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

	INTERFUND RECEIVABLES	INTERFUND PAYABLES
General Fund	\$ 404	\$ -
Agency Funds	-	404
	\$ 404	\$ 404

	TRANSFERS IN	TRANSFERS OUT
General Fund	\$2,177	\$ -
Special Revenue Funds	-	411
Agency Funds	-	1,160
	\$2,177	\$2,177

Note 6 - Postretirement Health Care and Life Insurance Benefits -

At June 30, 1999, the Court has no postretirement health care and life insurance benefit plan in existence.

Note 7 - Retirement Commitments -

Employees of the City Court of Denham Springs - Ward Two may elect to be members of the Municipal 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, 1997, the contribution rate for the employer was 2.80% of

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

covered earnings and the rate for the employee was 2.80% of covered earnings. The City Court of Denham Springs - Ward Two contributed \$2,888 to the system during the year. Data concerning the actuarial status of the system at June 30, 1999, 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 \$835 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, 1999, is not currently available.

All employees of the Court, with the exception of the Judge, are also covered by the Social Security System. The Court contributed \$11,488 to the system in fiscal year 1999, 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 \$1,000 to the system during the year. Data concerning the actuarial status of the system at June 30, 1999, is not currently available.

Note 8 - On-Behalf Payments for Salaries and Benefits -

The Court follows GASB Statement No. 24, "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, 1999 the Parish Council made supplementary salary and benefit payments of \$28,013 to the City Court's employees.

As an elected official, the Judge annually 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.

REQUIRED SUPPLEMENTARY INFORMATION

YEAR 2000 ISSUES

June 30, 1999

The Year 2000 Issue

In October 1998, the Governmental Accounting Standards Board (GASB) issued technical Bulletin 98-1. Disclosures about Year 2000 Issues. The provisions of the GASB technical bulletin, effective for financial statements on which the auditor's report is dated after October 31, 1998, require the Court to make disclosures about its state of readiness in addressing the Year 2000 issues for its internal computer systems and equipment. On March 29, 1999, GASB issued Technical Bulletin 99-1 which amended the previously issued disclosure requirements allowing for the disclosure to be made in the required supplementary information (RSI). "This disclosure is written pursuant to the Year 2000 Information and Readiness Disclosure Act, Public Law No. 105-371, 112 Stat. 7346 (1998)."

The Year 2000 issue is the result of shortcomings in electronic data-processing systems and other equipment that may adversely affect operations in the year 1999 and beyond.

The following stages have been identified by the GASB as necessary to implement a Year 2000-compliant system:

Awareness Stage - In this first stage, an organization establishes a budget and project plan (for example, a time line or chart setting major tasks and due date) for dealing with the Year 2000 issue.

Assessment Stage - While in this stage, an organization begins the actual process of identifying all of its systems (preparing an inventory) and individual components of the systems. An organization may decide to review all system components for Year 2000 compliance or, through a risk analysis, identify only mission-critical systems and equipment systems and equipment critical to conducting operations to check compliance.

Remediation Stage - During this stage, an organization actually makes changes to systems and equipment. This stage involves the technical issues of converting existing systems, or switching to compliant systems. Decisions are made on how to make the system or processes Year 2000 compliant, and the required system changes are made.

Validation/Testing Stage - At this stage, an organization validates and tests the changes made during the conversion process. The development of test data and test scripts, the running of test scripts, and the review of test results are crucial for this stage of the conversion process to be successful. If the testing reveals some anomalies, the tested area needs to be corrected and re-tested.

YEAR 2000 ISSUES (CONTINUED)

June 18, 1998

The Court is aware of the issues associated with the programming code in existing computer systems as the year 2000 approaches. The "Year 2000" problem is pervasive and complex as virtually every computer operation will be affected in some way by the rollover of the two digit year value to 00. The issue is whether computer systems will properly recognize date sensitive information when the year changes to 2000. Systems that do not properly recognize such information could generate erroneous data or cause a system to fail.

As the Court's computer equipment, which is being used in the "mission critical" applications, is relatively new equipment it is already "Year 2000" compliant. Due to the size of the Court's office, minimal software applications are required and each of these applications is being updated and tested during 1998.

It is estimated that the Court will be required to expend less than \$5,000 during the remainder of the year 1999 to become fully compliant for the "Year 2000".

Because of the unprecedented nature of the "Year 2000" issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Court is or will be "Year 2000" ready, that the Court's remediation efforts will be successful in whole or in part, or that parties with whom the Court does business will be "Year 2000" ready.

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 Meridian Springs - Ward Two
 GENERAL FUND

COMPARATIVE BALANCE SHEETS

June 30, 1998 and 1999

ASSETS

	<u>1999</u>	<u>1998</u>
Cash	\$ 56,000	\$ 29,479
Certificates of Deposit	88,000	137,800
Accrued Interest	3,445	3,184
Due from Other Funds	<u>834</u>	<u>335</u>
Total Assets	<u>\$ 145,145</u>	<u>\$ 169,980</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts Payable	\$ 237	\$ 3,818
Total Liabilities	237	3,818
Fund Balance:		
Reserved Civil Fees	33,273	9,880
Unreserved - Undesignated	<u>111,872</u>	<u>150,272</u>
Total Fund Balance	<u>144,980</u>	<u>160,152</u>
Total Liabilities and Fund Balance	<u>\$ 145,145</u>	<u>\$ 169,980</u>

See auditor's report.

City Court of Denham Springs - Ward Two
GENERAL FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

For the Years Ended June 30, 1999 and 1998

	1999	1998
Revenues:		
Court Costs	\$ 89,312	\$ 93,299
Civil Fees	35,476	8,053
Probation and Continuance Fees	24,110	25,788
Drivers' License Reinstatement Fee	1,512	1,075
Appealed Case Fees/Transcripts	-	363
Intergovernmental Revenues - On-behalf Payments	28,013	27,873
Interest Income	1,573	11,385
Miscellaneous Income	2,841	5,083
Total Revenues	185,137	174,726
Other Financing Sources:		
Operating Transfers From Primary Government - City of Denham Springs	45,482	44,000
Operating Transfers In	2,182	418
Total Other Financing Sources	47,664	44,418
Total Revenues and Other Financing Sources	232,801	219,144
Expenditures:		
Salaries	144,831	138,897
Civil Fees Paid	28,489	-
Office Supplies and Printed Forms	18,049	9,531
Telephone	2,778	2,465
Postage	2,400	1,788
Membership Fees	1,170	2,347
Educational conferences and Seminars	8,284	7,895
Equipment	1,907	2,717
Professional Fees	2,500	2,388
Maintenance Agreements	5,269	3,747
Payroll Tax Expense	13,285	11,098
Miscellaneous	2,314	2,488
Retirement Expense	6,012	6,085
Group Insurance	4,399	4,877
Uniforms	2,947	2,837
Transcriptions/Appeals	2,054	4,783
Software Update	22,372	7,613
Total Expenditures	254,272	219,663
Excess of Revenues and Other Sources Over (Under) Expenditures	(21,471)	9,481
Fund Balance - Beginning of Year	166,362	157,661
Fund Balance - End of Year	\$ 144,891	\$ 167,142

See auditor's report.

SPECIAL REVENUE FUNDS

City Court of Berham Springs - Ward Two
 SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEETS

June 30, 1988
 With Comparative Totals as of June 30, 1987

ASSETS

	WITNESS FUND	PUBLIC SERVICE FUND	TOTALS 1987	TOTALS 1988
Cash	\$19,384	\$ 2,000	\$21,384	\$19,484
Total Assets	\$19,384	\$ 2,000	\$21,384	\$19,484

LIABILITIES AND FUND BALANCES

Liabilities:				
Due to General Fund	\$ -	\$ -	\$ -	\$ -
Accounts Payable				
Total Liabilities				
Fund Balances:				
Designated	19,384	2,000	21,384	19,484
Total Liabilities and Fund Balances	\$19,384	\$ 2,000	\$21,384	\$19,484

See auditor's report.

City Court of Berham Springs - Ward Two
 SPECIAL MINORAL FUND

COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

for the Year Ended June 30, 1999
 With Comparative Totals for the Year Ended June 30, 1998

	<u>WARRANTY</u>	<u>PUBLIC</u>	<u>TOTALS</u>	
	<u>FUND</u>	<u>WORK</u>	<u>1999</u>	<u>1998</u>
Revenues:				
Court Costs	\$ 10,785	\$ 4,689	\$15,474	\$21,559
Interest	<u>348</u>	<u>63</u>	<u>411</u>	<u>430</u>
Total Revenues	11,133	4,752	15,885	21,989
Expenditures:				
Police officers				
Subpoena Fees	3,825	-	3,825	8,325
Fines Disbursed to City				
of Berham Springs	-	1,823	1,823	8,993
Insurance	-	1,445	1,445	3,525
office supplies	-	1,183	1,183	-
Telephone	<u> </u>	<u>818</u>	<u>818</u>	<u>983</u>
Total Expenditures	3,825	4,489	12,514	18,725
Other Items:				
Operating Transfers Out	<u>348</u>	<u>63</u>	<u>411</u>	<u>430</u>
Total Expenditures and	8,173	4,552	12,825	19,155
Other Items				
Excess of Revenues and Other	2,860	-	2,860	2,834
Sources over (Under) Expen-				
ditures and other Items				
Fund Balances at Beginning				
of Year	18,488	2,918	18,488	15,650
Fund Balances at End of Year	<u>\$18,344</u>	<u>\$ 2,988</u>	<u>\$21,364</u>	<u>\$18,488</u>

See auditor's report.

AGENCY FINDS

City Court of Benham Springs - Ward Two
AGENCY FUNDS

COMBINING BALANCE SHEETS

June 30, 1999
With Comparative Totals for June 30, 1998

ASSETS

	<u>CIVIL</u>	<u>CRIMINAL</u>		<u>TOTALS</u>	
	<u>DOCKET</u>	<u>DOCKET</u>	<u>INSTITUTION</u>	<u>1999</u>	<u>1998</u>
Cash	\$ 36,088	\$ 57,825	\$ 154	\$ 93,317	\$ 90,098
Total Assets	\$ 36,088	\$ 57,825	\$ 154	\$ 93,317	\$ 90,098

LIABILITIES

Due to General Fund	\$ -	\$ 380	\$ 154	\$ 404	\$ 395
Bonds Paid in Advance of Trial	36,088	56,825	-	92,913	88,583
Total Liabilities	\$ 36,088	\$ 57,075	\$ 154	\$ 93,317	\$ 90,098

See auditor's report.

City Court of Danham Springs - Ward Two
AGENCY FUNDS

COMBINED STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended June 30, 1999
With Comparative Totals for the Year Ended June 30, 1998

	CIVIL <u>DOCKET</u>	CRIMINAL <u>DOCKET</u>	RESTITUTION	<u>TOTALS</u>	
				1999	1998
Cash Balance - Beginning of Year	\$ 38,935	\$ 78,418	\$ 145	\$ 98,698	\$101,697
Receipts:					
Fines and Bonds Collected	89,286	564,936	-	654,222	736,363
Restitution Received	-	-	4,120	4,120	3,649
Interest	482	1,138	-	1,620	1,818
Total Receipts	<u>189,188</u>	<u>566,074</u>	<u>4,120</u>	<u>660,550</u>	<u>741,931</u>
Total Cash Available	150,483	626,689	4,274	789,446	849,838
Disbursements:					
Fines Disbursed to City of Danham Springs - General	-	182,981	-	182,981	176,183
Fines Disbursed to Parish Council - General	-	39,873	-	39,873	50,836
Fines Disbursed to Town of Port Vincent - General	-	1,438	-	1,438	5,115
General Fund Court Costs	-	85,512	-	85,512	89,386
General Fund - Probation and Convalescence Fees	-	34,118	-	34,118	29,784
Public Service Work Fund Court Costs	-	4,889	-	4,889	3,400
Without Fee Fund Court Costs	-	10,765	-	10,765	12,159
Marshall's Office Court Costs	-	101,342	-	101,342	116,162
District Attorney Fees	-	15,843	-	15,843	20,484
Roads And Fines Segregated	-	6,483	-	6,483	4,553
Law Enforcement Training	-	3,344	-	3,344	3,436
Miscellaneous	379	-	-	379	345
Populations Fund	-	6,798	-	6,798	9,684
Indigent Defenders' Board	-	72,871	-	72,871	84,888

(continued)

City Court of Dallas Springs - Hard Tax
AGENCY FUNDS

COMBINING STATEMENTS OF CASE RECEIPTS AND DISBURSEMENTS - CONTINUED

For the Year Ended June 30, 1998
With Comparative Totals for the Year Ended June 30, 1997

	CIVIL	CRIMINAL	RESTITUTION	TOTALS	
	DOCKET	DOCKET		1997	1998
Disbursements (Continued):					
Marshall's Fees	24,119	-	-	24,119	22,500
Recording Fees	4,862	-	-	4,862	4,244
Restitution Paid to Victims	-	-	4,128	4,128	3,648
Court Cost Refunds	4,176	-	-	4,176	2,828
Judge's Fees Earned	39,205	-	-	39,205	34,501
Serving Citations	7,641	-	-	7,641	5,121
Judge's Supplemental Compensation Fund	11,660	-	-	11,660	9,998
Interest Transfers to General Fund	442	1,338	-	1,780	1,774
Juvenile Justice Committee	-	8,183	-	8,183	9,546
Applied Technology	-	500	-	500	2,175
Analysis Fees	-	4,193	-	4,193	7,443
Trial Court Case Management Information System	-	7,994	-	7,994	3,375
Leslie's Traumatic Head and Spinal Cord Injury Trust Fund	-	7,685	-	7,685	11,685
Judgment of Bond Forfeitures	-	<u>3,882</u>	-	<u>3,882</u>	<u>4,282</u>
Total Disbursements	92,395	589,614	4,128	686,129	744,822
Cash Balance - End of Year	\$ 14,888	\$ 97,075	\$ 354	\$ 93,317	\$ 98,896

See auditor's report.

GENERAL FIXED ASSETS ACCOUNT GROUP

City Court of Danham Springs - Ward Two

COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS - BY SOURCE

June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
General Fixed Assets, at Cost:		
Equipment:		
Copier	\$ 4,880	\$ 4,880
Telephone System	3,960	3,960
Furniture and Fixtures	15,980	14,432
Computer Equipment	60,815	60,866
Police Equipment	4,273	4,273
Leasehold Improvements	18,686	18,686
Other Equipment	12,818	12,818
Total General Fixed Assets	<u>\$139,822</u>	<u>\$139,915</u>
Investments in General Fixed Assets From:		
General Fund	\$118,749	\$118,842
grants	21,073	21,073
Total Investments in General Fixed Assets	<u>\$139,822</u>	<u>\$139,915</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



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October 28, 1999

Judge Charles M. Morde, 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, 1999, and have issued our report thereon dated October 28, 1999. 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,

Mauro C. Longino, C.P.A.