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REMIAN SERVICE YEAR 1968

REPORT ON AUDIT OF
COMPONENT UNIT FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1968

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

Release Date SEP 3 0 1968

CONTENTS

INDEPENDENT AUDITOR'S REPORT.....	Page 3 - 3
COMPONENT UNIT FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined Balance Sheets - All Fund Types and Account Groups.....	4
Combined Statements of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types.....	4 - 5
Notes to Financial Statements.....	6 - 12
FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS	
General Funds:	
Comparative Balance Sheets.....	13
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance.....	14
Special Revenue Funds:	
Combining Balance Sheets.....	15
Combining Statements of Revenues, Expenditures and Changes in Fund Balance.....	14
Agency Funds:	
Combining Balance Sheets.....	17
Combining Statements of Cash Receipts and Disbursements.....	18 - 19
General Fixed Assets Account Group:	
Comparative Statements of General Fixed Assets - By Source.....	16
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 <u>Governmental Auditing Standards</u>	21 - 22



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July 14, 1998

INDEPENDENT AUDITOR'S REPORT

Judge Charles M. Boudo, 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, 1998, as listed in the table of contents. These financial statements are the responsibility of the Court. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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, 1998, 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.

Harris T. Bourgeois
Legislative Auditor

Harris T. Bourgeois

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 14, 1998, 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.

Respectfully submitted,

Annex T. Bourgeois, L.L.P.

City Court of Denham Springs - Ward Two

COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1998

ASSETS	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUP
	GENERAL	SPECIAL REVENUE	AGENCY FUNDS	GENERAL FIXED ASSETS
Cash	\$ 28,479	\$ 18,484	\$ 98,896	\$ -
Certificates of Deposit	177,000	-	-	-
Accrued Interest	3,198	-	-	-
Due from Other Funds	395	-	-	-
Fixed Assets	-	-	-	135,915
Total Assets	\$169,980	\$ 18,484	\$ 98,896	\$135,915
LIABILITIES				
Accounts Payable	\$ 3,618	\$ -	\$ -	\$ -
Due to Other Funds	-	-	100	-
Monies paid in Advance of Trial/Jury Appeals	-	-	98,501	-
Total Liabilities	3,618	-	98,601	-
FUND EQUITY				
Investment in General Fixed Assets	-	-	-	135,915
Fund Balance:				
Reserved Civil Fees	7,890	-	-	-
Designated	-	18,484	-	-
Unreserved - Undesignated	162,090	-	-	-
Total Fund Equity	169,980	18,484	-	135,915
Total Liabilities and Fund Equity	\$169,980	\$ 18,484	\$ 98,896	\$135,915

The accompanying notes constitute an integral part of this statement.

City Court of DeShas Springs - Ward Two

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

For the Year Ended June 30, 1998

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUE	IMPROVEMENT FUND	OTHER
REVENUES:				
Court Costs	\$ 83,294	\$ 21,989	\$ 104,885	\$ 111,673
Severe Civil Fees	9,053	-	9,053	-
Probation and Continuance Fees	25,786	-	25,786	13,943
Drivers' License Reinstatement Fee	1,975	-	1,975	2,138
Appointed Case Fees/Transcripts	353	-	353	39
Intergovernmental Revenues -				
On-Behalf Payments	37,873	-	37,873	37,343
Interest Income	11,385	430	11,815	11,801
Miscellaneous Income	5,885	-	5,885	1,850
Total Revenues	174,726	21,989	196,715	167,895
Other Financing Sources:				
Operating Transfers From				
Primary Government - City of				
DeShas Springs	44,809	-	44,809	44,803
Operating Transfers In	430	-	430	372
Total Other Financing Sources	45,239	-	45,239	45,175
Total Revenues and other financing sources	219,965	21,989	241,954	213,070
Expenditures:				
Salaries	138,897	-	138,897	134,403
Office Supplies and Printed Forms	8,531	-	8,531	13,320
Telephone	2,465	693	3,548	2,886
Postage	1,708	-	1,708	3,099
Membership Dues	2,267	-	2,267	2,551
Educational Conferences and Seminars	1,695	-	1,695	8,363
Professional Fees	2,308	-	2,308	2,175
Maintenance Agreement	1,743	-	1,743	4,558
Payroll Tax Expense	11,098	-	11,098	11,938
Miscellaneous	3,483	-	3,483	1,883
Retirement Expense	6,085	-	6,085	6,937
Insurance	4,877	1,525	6,402	5,524
Uniforms	2,427	-	2,427	1,259
transcriptions/Appeals	4,743	-	4,743	6,720

(CONTINUED)

TOTALS

MEMORANDUM DOLLARS

<u>1998</u>	<u>1997</u>
\$ 146,859	\$ 137,167
137,000	134,188
3,186	3,355
385	350
<u>135,225</u>	<u>133,188</u>
<u>\$ 423,275</u>	<u>\$ 408,159</u>

\$ 3,410	\$ 364
186	250
<u>38,501</u>	<u>101,652</u>
102,514	101,361

135,515	133,198
7,000	-
18,408	13,658
<u>159,223</u>	<u>157,066</u>
<u>328,782</u>	<u>382,998</u>

<u>\$ 423,275</u>	<u>\$ 408,159</u>
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City Court of Broken Springs - Ward Two

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

For the Year Ended June 30, 1998

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUES	INDEMNITIES ONLY	
			1998	1997
Expenditures (Continued):				
Software Update	7,613	-	7,613	2,759
Police Officers Subpoena Fees	-	8,325	8,325	8,804
Fines Disbursed	-	6,992	6,992	7,534
Capital Outlay	2,712	-	2,712	19,523
Total Expenditures	210,643	18,795	229,388	241,620
Other Uses:				
Operating Transfers Out	-	498	498	372
Total Other Uses	-	498	498	372
Total Expenditures and Other Uses	210,643	19,155	229,810	241,996
Excess of Revenues and Other Sources over (Under) Expendi- tures and Other Uses	9,362	2,894	12,136	128,926
Fund Balances at Beginning of Year	152,660	15,850	172,710	201,836
Fund Balances at End of Year	\$ 168,362	\$ 18,494	\$ 184,846	\$ 172,710

The accompanying notes constitute an integral part of this statement.

City Court of Denham Springs - Ward Two

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

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 13:1872 A(1) by resolution of the Denham Springs Mayor and Board of Aldermen on June 24, 1968.

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 those fines to the same, after deducting court costs therefrom for operation of the Court and Marshall's office. The combined financial statements of the Agency Funds, (Criminal Justice, Civil Justice and Restitution Funds), have been prepared on the cash basis as they primarily operate in a fiduciary capacity. The combined and individual fund financial statements of the General Fund and the Special Revenue Funds, (Public Service Work Fund and Mitreux Pools 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 28:619 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 2 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 Durham Springs - Ward Two

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1988

Governmental Accounting Standards Board (GASB) Statement No. 14, the Financial Reporting Entity, established criteria for determining which component units should be considered part of the City of Durham 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 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 Durham Springs - Ward Two as a component unit of the City of Durham 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 Durham Springs - Ward Two will be discretely presented in the City of Durham Springs general purpose financial statements for the year ended June 30, 1988.

ii. 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 Danham Springs - Ward Two

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1990

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 used) 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, 1998

D. Deposits 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, 1998.

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 Suspend 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 Denham Springs - Ward Two
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1998

At June 30, 1998, the carrying amount of the Court's Cash and Cash Equivalents totaled \$283,859, and the confirmed bank balances were \$283,081. 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, 1998, 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, 1998</u>	<u>FEDERAL DEPOSIT INSURANCE</u>	<u>BALANCES (INSURANCE)</u>
Cash and Cash Equivalents	\$ 166,883	\$ 137,488	\$ 304,371
Investments in Time Certificates of Deposit	<u>117,000</u>	<u>137,000</u>	<u> </u>
Total	<u>\$ 283,883</u>	<u>\$ 274,488</u>	<u>28,395</u>
 Uncollateralized - Securities Pledged and Held by the Custodial Bank in the Name of the Fiscal Agent			 <u>150,000</u>
 Deficiency of Fed/FSLIC Insurance and Pledged Securities over Cash and Cash Equivalents			 <u>\$ 304,371</u>

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

June 30, 1990

Note 4 - Changes in General Fixed Assets -

A summary of changes in general fixed assets follows:

	BALANCE JUNE 30, 1987	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1988
Equipment	\$193,198	\$ 2,717	\$ -	\$195,915

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

	INTERFUND RECEIVABLES	INTERFUND PAYABLES
General Fund	\$ 395	\$ -
Agency Funds	-	395
	\$ 395	\$ 395
	TRANSFERS IN	TRANSFERS OUT
General Fund	\$ 430	\$ -
Special Revenue Funds	-	430
	\$ 430	\$ 430

Note 6 - Postretirement Health Care and Life Insurance Benefits -

As June 30, 1990, 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 Parochial Employees' Retirement System of Louisiana - Plan "B", a multiple-employer public employee retirement system. Contributions to the system are made by both employees and the Court's office as a percentage of salaries. Beginning January 1, 1987, the contribution rate for the employer was 3.50% of

City Court of Denham Springs - Ward Two

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1998

covered earnings and the rate for the employee was 3.98% of covered earnings. The City Court of Denham Springs - Ward Two contributed \$1,818 to the system during the year. Data concerning the actuarial status of the system at June 30, 1998, 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 \$832 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, 1998, 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 \$18,523 to the system in fiscal year 1998, 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 \$3,438 to the system during the year. Data concerning the actuarial status of the system at June 30, 1998, is not currently available.

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

The Court follows GASB Statement No. 28, "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, 1998 the Parish Council made supplementary salary and benefit payments of \$27,873 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 Dunbar Springs - Ward Two
GENERAL FUND

COMPARATIVE BALANCE SHEETS

June 30, 1996 and 1997

ASSETS

	<u>1996</u>	<u>1997</u>
Cash	\$ 29,479	\$ 29,430
Certificates of Deposit	137,000	134,189
Accrued Interest	1,106	3,395
Due from Other Funds	<u>305</u>	<u>250</u>
Total Assets	<u>\$ 168,980</u>	<u>\$ 157,434</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts Payable	\$ <u>3,810</u>	\$ <u>368</u>
Total Liabilities	3,810	368
Fund Balance:		
Reserved Civil Fees	7,000	-
Unreserved - Undesignated	<u>158,270</u>	<u>157,066</u>
Total Fund Balance	<u>165,270</u>	<u>157,066</u>
Total Liabilities and Fund balance	<u>\$ 168,980</u>	<u>\$ 157,434</u>

See auditor's report.

City Court of DeSha Springs - Ward Two
GENERAL FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

For the Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Court Costs	\$ 83,284	\$ 81,457
Excess Civil Fees	9,051	-
Probation and Concurrence Fees	25,708	19,843
Drivers' License Reinstatement Fee	1,975	2,138
Appealed Case Fees/Transcripts	353	29
Intergovernmental Revenues - On-Behalf Payments	27,874	27,342
Interest Income	31,385	19,429
Miscellaneous Income	<u>5,885</u>	<u>2,858</u>
Total Revenues	174,735	147,307
Other Financing Sources:		
Operating Transfers from Primary Government - City of DeSha Springs	44,809	44,813
Operating Transfers to	<u>438</u>	<u>332</u>
Total Other Financing Sources	45,239	45,175
Total Revenues and Other Financing Sources	<u>219,965</u>	<u>192,482</u>
Expenditures:		
Salaries	138,897	136,409
Office Supplies and Printed Form	9,531	12,328
Telephone	2,469	2,358
Postage	1,700	3,088
Membership Dues	2,267	2,551
Educational Conferences and Seminars	7,695	8,283
Equipment	2,717	15,525
Professional Fees	2,368	2,175
Maintenance Agreement	3,743	4,850
Payroll Tax Expense	13,098	11,936
Miscellaneous	2,489	1,889
Retirement Expense	8,988	4,937
Group Insurance	4,877	4,899
Uniforms	2,427	1,250
Transcriptions/Appeals	4,743	6,750
Software Update	<u>7,433</u>	<u>2,358</u>
Total Expenditures	210,483	222,630
Excess of Revenues and Other Sources Over (Under) Expenditures	9,482	(30,151)
Fund Balance - Beginning of Year	<u>157,000</u>	<u>187,631</u>
Fund Balance - End of Year	<u>\$ 166,482</u>	<u>\$ 157,480</u>

See auditor's Report.

SPECIAL REVENUE FUNDS

City Court of Danham Springs - Ward Two
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS

June 30, 1998
With Comparative Totals as of June 30, 1997

ASSETS

	WITNESS FUND	PUBLIC SERVICE FUND	TOTALS	
	1998	1997	1998	1997
Cash	\$14,404	\$ 2,000	\$14,404	\$15,450
Total Assets	\$14,404	\$ 2,000	\$14,404	\$15,450

LIABILITIES AND FUND BALANCES

Liabilities:				
Due to General Fund	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
Designated	14,404	2,000	14,404	15,450
Total Liabilities and Fund Balances	\$14,404	\$ 2,000	\$14,404	\$15,450

See auditor's report.

AGENCY FUNDS

City Court of Denham Springs - Ward Two
SPECIAL REVENUE FUNDS

COMBINED STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

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

	WARRANTY FUND	PUBLIC SERVICE FUND	<u>TOTALS</u>	
			1998	1997
Revenues:				
Court Costs	\$12,359	\$ 9,480	\$21,559	\$20,218
Interest	<u>301</u>	<u>128</u>	<u>428</u>	<u>372</u>
Total Revenues	12,460	9,329	21,989	20,588
Expenditures:				
Police Officers				
Subpoena Fees	9,329	-	9,329	9,300
Fines disbursed to City of Denham Springs	-	8,992	8,992	7,536
Insurance	-	1,525	1,525	1,425
Telephone	<u>1</u>	<u>803</u>	<u>803</u>	<u>530</u>
Total Expenditures	9,329	9,498	18,725	18,991
Other Uses:				
Operating Transfers Out	<u>301</u>	<u>122</u>	<u>428</u>	<u>372</u>
Total Expenditures and Other Uses	<u>9,629</u>	<u>9,627</u>	<u>19,153</u>	<u>19,363</u>
Excess of Revenues and Other Sources Over (Under) Expen- ditures and Other Uses	2,830	-	2,834	1,225
Fund Balances at Beginning of Year	<u>28,618</u>	<u>2,000</u>	<u>15,650</u>	<u>18,425</u>
Fund Balances at End of Year	<u>\$36,484</u>	<u>\$ 2,000</u>	<u>\$18,484</u>	<u>\$15,650</u>

See auditor's report.

City Court of Denham Springs - Ward Two
AGENCY FUNDS

COMBINING BALANCE SHEETS

June 30, 1928
With Comparative Totals for June 30, 1927

ASSETS

	<u>CIVIL DECEIT</u>	<u>CRIMINAL DECEIT</u>	<u>RESTITUTION</u>	<u>TOTALS</u>	
				<u>1928</u>	<u>1927</u>
Cash	\$ 28,235	\$ 70,416	\$ 145	\$ 98,896	\$191,667
Total Assets	<u>\$ 28,235</u>	<u>\$ 70,416</u>	<u>\$ 145</u>	<u>\$ 98,896</u>	<u>\$191,667</u>

LIABILITIES

Due to General Fund Warrants Paid in Advance of Trial	\$ -	\$ 250	\$ 145	\$ 395	\$ 250
	<u>28,235</u>	<u>70,416</u>	<u>-</u>	<u>98,896</u>	<u>101,630</u>
Total Liabilities	<u>\$ 28,235</u>	<u>\$ 70,416</u>	<u>\$ 145</u>	<u>\$ 98,896</u>	<u>\$101,667</u>

See auditor's report.

City Court of Benham Springs - ward two
AGENCY FUNDS

COMBINED STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended June 30, 1938
With Comparative Totals for the Year Ended June 30, 1937

	CIVIL DOCKET	CRIMINAL DOCKET	RESTITUTION	TOTALS	
				1938	1937
Cash balance - beginning of Year	\$ 22,450	\$ 78,297	\$ -	\$101,447	\$ 80,355
Receipts:					
Fines and Bonds					
Collected	86,243	658,120	-	744,363	475,144
Exhibition Received	-	-	3,448	3,448	-
Interest	<u>384</u>	<u>3,498</u>	<u>185</u>	<u>3,925</u>	<u>1,458</u>
Total Receipts	<u>86,537</u>	<u>651,608</u>	<u>3,794</u>	<u>741,921</u>	<u>476,602</u>
Total Cash Available	109,187	710,897	3,794	843,818	757,415
Disbursements:					
Fines Disbursed to City of Benham Springs - General	-	179,183	-	179,183	151,587
Fines Disbursed to Parish Council - General	-	50,938	-	50,938	48,479
Fines Disbursed to Town of Port Vincent - General	-	5,115	-	5,115	5,606
General Fund Court Costs	-	83,384	-	83,384	91,457
General Fund - Probation and Continuance Fees	-	25,798	-	25,798	18,763
Public Service Work Fund Court Costs	-	3,488	-	3,488	9,491
Miscellaneous Fee Fund Court Costs	-	12,158	-	12,158	10,725
Marshall's Office Court Costs	-	318,183	-	318,183	87,792
District Attorney Fees	-	20,464	-	20,464	16,289
Bonds and Fines Refunded	-	4,553	-	4,553	3,150
Law Enforcement Training	-	2,878	-	2,878	2,383
Miscellaneous	345	-	-	345	200
Reparations Fund	-	9,666	-	9,666	8,979
Indigent Defenders' Board	-	84,958	-	84,958	78,778

(CONTINUED)

City Court of Dasher Springs - Ward Two
AGENCY FUNDS

COMBINED STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS (CONTINUED)

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

	CIVIL DOCKET	CRIMINAL DOCKET	RESTITUTION	TOTALS	
				1998	1997
Disbursements (Continued):					
Marshall's Fees	22,583	-	-	22,583	21,265
Recording Fees	4,264	-	-	4,264	4,269
Restitution Paid to Victims	-	-	3,649	3,649	-
Court Cost Refunds	2,826	-	-	2,826	2,495
Judge's Fees Earned	32,501	-	-	32,501	34,323
Serving Citations	5,121	-	-	5,121	7,387
Judges Supplemental Compensation Fund	9,998	-	-	9,998	9,860
Interest Transfers to General Fund	292	1,480	-	1,772	1,626
Juvenile Justice Committee	-	9,588	-	9,588	9,342
Applied Technology	-	2,175	-	2,175	3,762
Analysis Fees	-	7,881	-	7,881	3,401
Trial Court Case Management Information System	-	8,379	-	8,379	8,819
Louisiana Traumatic Head and Spinal Cord Injury Trust Fund	-	11,695	-	11,695	12,646
Judgment of Bond Forfeitures	-	4,262	-	4,262	3,924
Total Disbursements	80,852	648,421	3,649	744,922	825,528
Cash Balance - End of Year	\$ 28,316	\$ 78,414	\$ 145	\$ 96,875	\$101,887

See auditor's report.

GENERAL FIXED ASSETS ACCOUNT GROUP

City Court of DeSham Springs - Ward Two

COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS - BY SOURCE

June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
General Fixed Assets, at Costs		
equipment:		
Copier	\$ 4,800	\$ 4,800
Telephone System	3,900	3,900
Furniture and Fixtures	14,422	14,422
Computer Equipment	60,865	77,949
Police Equipment	4,273	4,273
Leasehold Improvements	15,694	15,694
Other equipment	<u>32,018</u>	<u>32,018</u>
Total General Fixed Assets	\$135,915	\$135,198
	<u> </u>	<u> </u>
Investments in General Fixed Assets From:		
General Fund	\$110,842	\$110,883
grants	<u>25,023</u>	<u>22,985</u>
Total Investments in General Fixed Assets	\$135,915	\$133,398
	<u> </u>	<u> </u>

See auditor's report.

ONLINE 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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July 14, 1998

Judge Charles W. Borden, 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, 1998, and have issued our report thereon dated July 14, 1998. 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

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 J. Bourgeois, C.P.A.