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CITY COURT OF BARRONE
REPORT ON AUDIT OF
CONCURRENT WITH FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 1948

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or retained, 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: ~~May 2, 1951~~

CITY COURT OF HAWAII
 ANNUAL FINANCIAL

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Durnin & James

REGISTERED PUBLIC ACCOUNTANTS

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August 28, 1998

Independent Auditor's Report

The Honorable Grace Bennett Sawyer
City Court of Hammond
Hammond, Louisiana

We have audited the accompanying component unit financial statements of the City Court of Hammond, (a component unit of the City of Hammond), as of and for the year ended June 30, 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 the standards applicable to financial audits contained in 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 in paragraph one present fairly, in all material respects, the financial position of the City Court of Hammond as of June 30, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 28, 1998, on our examination of the City Court of Hammond's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

CITY COURT OF HAMMOND

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which an unqualified opinion on the financial statements of the City Court of Hammond was performed by Messrs T. Bourgeois & Co., L.L.P.

Respectfully submitted,

Dwain E. James
DWAIN E. JAMES, CPA

COMPORGES UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

CITY COURT OF BOSTON
 Remond, Solicitors

CONCERNING ASSETS OF ALL FUND TRUSTS AND ACCOUNTS OPENED AND MAINTAINED BY THE COURT

June 30, 1999

FUND EQUITY

Investment in General Fund Assets
 Fund Balances:

Reserved for Judge's Fees

Reserved for Public Defender Fees

Reserved for Capital Outlay

Unreserved - Unobligated

Total Fund Equity
 Total Liabilities and
 Fund Equity

	GENERAL FUND ASSETS	FUNDING BUDGET	ACCOUNT GROUPS		TOTAL	
			FUND BALANCE	LIABILITIES NET	ASSETS	LIABILITIES
	-	-	199,711	-	199,711	179,248
Reserved for Judge's Fees	11,783	-	-	-	11,783	6,894
Reserved for Public Defender Fees	19,883	-	-	-	19,883	2,219
Reserved for Capital Outlay	859,187	-	-	-	859,187	268,248
Unreserved - Unobligated	323,352	-	-	-	323,352	145,587
Total Fund Equity	824,105	-	199,711	-	624,400	542,307
Total Liabilities and Fund Equity	824,105	824,105	624,400	6,241,615	6,866,015	6,866,015

The accompanying notes are an integral part of this statement.

CITY COURT OF HONOLULU
 HONOLULU, HAWAII

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET - BARS BILLED AND ACTUAL - GENERAL FUND

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

	1998		BUDGET - APPROPRIATE UNENCUMBERED	1997 -ACTUAL-
	-BUDGET-	-ACTUAL-		
REVENUES:				
Contributions from Criminal Docket	\$388,400	\$388,400	\$ 7,000	\$500,000
Funds Received - Department of Public Safety	5,000	5,076	076	4,250
CIVIL REVENUES	-	17,433	17,433	0,000
Interest Income	10,000	10,000	400	10,000
Contributions from CIVIL Docket	24,000	22,973	8,700	27,000
Contributions from CIVIL Docket - Judges Fees Award	90,000	90,000	10,000	90,000
Production Fees	27,000	30,000	2,000	18,330
Contributions from Criminal Docket - Public Defender Fees	5,000	10,000	10,000	8,200
Intergovernmental - On Behalf Payments	204,348	21,000	121,000	70,000
Other Fees	1,000	12,700	11,300	10,000
Total Revenues	\$528,448	\$524,619	\$ 30,771	\$520,000
Other Financing Sources:				
Operating Transfers in from Supporting Agency - CICY of Revenue	200,000	200,000	1,000	100,000
Total Revenues and Other Financing Sources	\$714,348	\$714,619	\$ 30,771	\$700,000
Expenditures:				
Salaries	\$447,548	\$454,500	\$ 8,000	\$500,000
Payroll Tax and Employee Benefits	81,200	70,000	1,000	61,000
Computer Software and Programming Fees	8,000	13,330	13,000	8,000
Judges Salary and Fees	60,000	90,000	100,000	80,000
Public Defender Fees	5,000	4,000	1,700	5,000
Refereed Conferences and Seminars	14,000	14,000	0	11,000
Equipment Purchases	20,000	20,470	0	10,000
Equipment Repairs and Maintenance Contracts	10,000	10,700	0,000	10,000

CONTINUED

CITY GOVT OF MONROE
 Monroe, Louisiana

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

FOR THE YEAR ENDED JUNE 30, 1998
 WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 1997

	1998		VARIANCE - FAVORABLE (UNFAVORABLE)	1997 ACTUAL
	BUDGET	ACTUAL		
Expenditures (Detail):				
Insurance	7,480	6,318	1,162	6,779
Juvenile Service Programs	8,580	1,323	7,257	2,784
Legal and Professional Fees	3,480	4,844	(1,364)	8,580
Miscellaneous	18,280	7,890	10,390	2,590
Postage	4,380	4,300	80	6,004
Stationery and Supplies	18,880	31,838	(12,958)	28,894
Telephone	1,480	8,793	(7,313)	6,887
Travel	2,880	48	2,832	500
Uniforms	2,880	5,808	(2,928)	414
Total Expenditures	918,180	387,532	530,648	648,352
Excess (Deficiency) of Revenues and Other Sources over Expenditures	142,080	27,897	114,183	23,343
Total Fund Balance - Beginning of Year	382,887	382,847	40	359,584
Total Fund Balance - End of Year	524,967	410,744	114,223	382,927

The accompanying notes are an integral part of this statement.

CITY COURT OF HAMMOND
Hammond, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -

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

The accounting and reporting policies of the City Court of Hammond conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 48:151 and to the guidelines set forth in the Uniform audit guide, *Handbook of State and Local Governmental Units*.

A. FINANCIAL REPORTING ENTITY

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

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

1. **LEGAL STATUS** of the potential component unit including the right to **LEVY** its own debt, levy its own taxes and charges, appropriate property in its own name, use and be used, 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. **FINANCIAL 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.

CITY COURT OF HENRICO
Henrico, Louisiana

INDEX TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1988

Based on the previous criteria, the City Court of Henrico should be considered a component unit of the City of Henrico. 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 Henrico should be discretely presented in the City of Henrico's general purpose financial statements for the year ended June 30, 1988.

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 the assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for as individual funds based upon the purposes for which they are to be spent and the means by which operating activities are controlled. The various funds of the Court are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

GOVERNMENTAL FUND TYPES

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

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 essential 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 less current liabilities is considered a measure of "available spendable resources". Governmental fund operation statements present increases (decreases) and other financing (uses) in net current assets. Accordingly, they are used to present a summary of current and uses of "available spendable resources" during a period.

CITY COURT OF BAYLOR
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 1988

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.

D. ACCUMULATED VACATION PAY AND SICK PAY

The Court's liability for accumulated unpaid vacation pay at June 30, 1988 and 1989 has been recorded in the General Long-Term Debt Account Group equal to the total hours of vacation accumulated at that date, times the employee's hourly rate at that date. Employee accrual hours listed upon their length of service. Sick pay has not been accrued as the employee's right to sick pay does not vest under state law.

E. BUDGETS

The City Court of Bossier is not required under the provisions of LRS-R.S. 18:1941-44, to adopt a budget. However, the City Court of Bossier did prepare a budget for the year ended June 30, 1988, on a basis consistent with generally accepted accounting principles as applied to governmental units. Formal budgetary integration is not employed as a management control device. Budgeted amounts are an originally adopted. All budgetary appropriations lapse at the end of each year.

F. 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 allocations have not been made in the aggregation of this data.

NOTE 1 - INTEREST EARNED -

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

NOTE 2 - FUND BALANCE - RESERVED FOR JUDGE'S FEES -

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

CITY COURT OF BAYLOR
 Hammond, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 1998

NOTE 4 - FUND BALANCE - DESIGNATED FOR CAPITAL OUTLAY -

The Judge has appropriated monies and the interest earned thereon to be used for future equipment purchases and capital improvements. The total accumulated at June 30, 1998, for this purpose is \$200,787.

NOTE 5 - FUND BALANCE - RESERVED FOR PUBLIC DEFENDER'S FEES -

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

NOTE 6 - CASH AND CASH EQUIVALENTS -

For reporting purposes, cash and cash equivalents include cash, demand deposits, and time certificates of deposit. Under state law the court may deposit funds within a 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.

As confirmed by the applicable banks, the Court had cash and cash equivalents totaling \$725,550 with a carrying value of \$789,478 at June 30, 1998. 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.

	CONFIRMED FUND BALANCES (JUNE 30, 1998)	FEDERAL INSURANCE	SECURITIES PLEDGED
Cash in Non-Interest Bearing Accounts	\$200,560	\$194,486	1 7,167
Cash in Interest Bearing Accounts	128,150	9,991	128,779
Cash Equivalents - Time certificates of Deposit	422,890	575,000	422,890
	<u>\$725,550</u>	<u>\$779,476</u>	<u>\$615,791</u>
Unrealized/Realized - Securities Pledged and Held by the Custodial Bank in The Name of the Fiscal Agent			200,000

CITY COURT OF MONROE
Monroe, Louisiana

INDEX TO FINANCIAL STATEMENTS COMPLETED

June 30, 1999

EXCESS OF FUND/PUBLIC TRUSTEES

And Vested Accumulations over Debt
And Cash Equivalents

\$317,122

NOTE 7 - JUDGES' SUPPLEMENTAL COMPENSATION FUND -

The Judges' Supplemental Compensation Fund was created to be used solely and exclusively for salary supplements to judges and commissioners, for related costs of state or municipal retirement funds, and for necessary and associated administrative expenses. A Non-refundable fee has been set for every civil filing. The clerk of court is required to remit these fees collected to the state treasurer on a monthly basis. The total fees paid for the year ended June 30, 1999, were \$28,328.

NOTE 8 - EMPLOYEE PENSION PLAN (PARISHIAL EMPLOYERS RETIREMENT SYSTEM OF LOUISIANA)

Plan Description:

Substantially all employees of the City Court of Monroe are members of the parochial employees retirement system of Louisiana (PERSL), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and B, with separate assets and benefit provisions. All employees of the City Court are members of Plan B.

All permanent employees working at least 18 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 68 with at least 18 years of creditable service, at or after age 70 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$54 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 60 consecutive or broken months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:188, the employer contributions

CITY COURT OF MONROE
Monroe, Louisiana

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Periodical Employees Retirement System of Louisiana, 1428 Corporate Blvd., Suite 102, Baton Rouge, Louisiana 70802, or by calling (225)838-1361.

Funding Policy. Under Plan B, members are required by state statute to contribute 2.5% of their annual earnings in excess of \$1,000 and the City Court of Monroe is required to contribute at an actuarially determined rate. The current rate is 2.50% of annual covered payroll. Contributions to the System include one-fourth of the per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:153, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City Court of Monroe's contributions to the System under Plan B for the years ending June 30, 1998, 1997 and 1996, were \$15,714, \$24,927, and \$9,173, respectively, equal to the required contributions for each year. The Court's total payroll in the fiscal year ended June 30, 1999, was \$423,875, and the Court's contributions were based on a payroll of \$199,808. Both the Court and the covered employees made the required contributions, amounting to \$25,742. There were no related party transactions.

NOTE 4 - EMPLOYERS FUNDING PLAN Louisiana State Employees Retirement System (LERS)

Only the judge of the City Court of Monroe participates in the Louisiana State Employees' Retirement System.

For the year ended June 30, 1998, employees contributed \$5,213 and the Court contributed \$2,122 for a total of \$7,335.

The Louisiana State Employees' Retirement System ("LERS" or the "System") is an agency of the State of Louisiana established under the provisions of Title 13, Section 491, of the Louisiana Revised Statutes of 1998, as amended (the "Statute"). LERS is a single-employer public employee retirement system which is organized for the purpose of providing retirement and other benefits for employees of the State and its various departments and agencies and their beneficiaries. LERS is supervised by an eleven-member Board of Trustees and is funded through employee and employer contributions and investment earnings.

The following information describing LERS is necessarily general in nature and is not intended to be a full and complete description of the numerous and varied statutory provisions applicable to LERS and its members. Reference should be made

CITY CODE OF MEMPHIS
Memphis, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1988

to the applicable statutes for specific detailed information.

Eligibility Requirements

All state employees except certain classes of employees specifically excluded by statute become members of the System as a condition of employment unless they elect to continue as a contributing member in any other retirement system for which they remain eligible for membership. Elected officials and officials appointed by the governor may, at their option, become members of MEMERS.

Retirement Benefits

The age and years of creditable service required in order for a member to retire with full benefits are established by statute and may vary depending on the member's employer and job classification. The substantial majority of members may retire with full benefits at ages ranging from any age, upon completing thirty years of creditable service, to age sixty, upon completing ten years of creditable service.

The basic annual retirement benefit for substantially all members is equal to 2-1/2% of average compensation multiplied by the number of years of creditable service plus 10%. Participants who became members of MEMERS on or after July 1, 1985, are not eligible for the 10% addition to the annual retirement benefit formula. Average compensation is defined as the member's average annual earned compensation for the period of thirty-six consecutive months of employment during which the member's aggregate earned compensation was greatest. The maximum annual retirement benefit cannot exceed the lesser of 190% of average compensation or certain specified dollar amounts of statutorily determined monetary limits which vary depending upon the member's age at retirement. Judges and court officers and certain elected officials receive an additional annual retirement benefit equal to 1% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the above basic retirement benefit, a member may elect to receive his retirement benefits under any one of four different options providing for a reduced retirement benefit payable throughout his life with certain benefits being paid to his designated beneficiary after his death.

Contributions

Covered employees are required by state statute to contribute 7.50% of their salary to the plan. The Court is required by the same statute to contribute the remaining amount necessary to pay benefits when due. The contribution requirement for the year ended June 30, 1988, was \$13,540 which consisted of \$6,133 from the Court and \$7,407 from employees. Each employer was required by statute to contribute 12.48% of each employee's earned compensation to finance participation of its employees in MEMERS. The following provides certain disclosures for the Court and the retirement System.

CITY COURT OF MONROE
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1998

The Court's total payroll in the fiscal year ended June 30, 1998 was \$433,871 and the Court's contributions were listed as a payroll of \$43,185. Both the Court and the covered employees made the required contributions, amounting to \$11,548. There were no related party transactions.

Legal Information

Contributions required by state statute:

Fiscal Year <u>June 30</u>	Required Contributions	Percentage Contribution
1996	N/A	N/A
1997	N/A	N/A
1998	\$11,548	100%

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana Employees Retirement System of Louisiana, 8401 United States Boulevard, Baton Rouge, Louisiana 70804-2250, or by calling 225-762-8000.

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

NOTE 14 - POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS -

As June 30, 1998, the Court has no postretirement health care and life insurance benefit plan in existence.

NOTE 15 - DE DEFERRED PAYMENTS FOR SALARIES AND BENEFITS -

The Court follows GAAP 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 benefits payments made by the State of Louisiana to the City Court Judge and salary and fringe benefits payments made by Tangipahoa Parish Council to the Judge and the Court's employees.

Supplementary salary payments are made by the State directly to the City Court Judge and from the Parish Council to the Judge and the Court's employees. The Court is not legally responsible for these salary supplements. Therefore, the basis for recognizing the revenue and expenditure payments in the actual contributions made by the State and the Parish Council. For the fiscal year ended June 30, 1998, the State and Parish Council paid \$18,582 in supplemental salary payments to the City Court Judge and the Parish Council and school board made supplementary salary and benefits payments of \$47,498 to the City Court's employees.

CITY CODED OF MONROE
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 1998

NOTE 11 - CHANGES IN GENERAL FIXED ASSETS-

A summary of changes in general fixed assets for the year ended June 30, 1998, is as follows:

	BALANCE BEGINNING	ADDITIONS	DELETIONS	BALANCE ENDING
Equipment	\$182,711	4,250,000	0	\$4,432,711

FINANCIAL STATEMENTS OF INDIVIDUAL
FIRM 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 COMPTROLLER OF MONROE
MONROE, LOUISIANA

GENERAL FUND

COMPARATIVE BALANCE SHEET

June 30, 1998 and 1997

ASSETS

	<u>1998</u>	<u>1997</u>
Cash on Hand and in Banks	\$224,957	\$211,518
Certificates of Deposit	171,893	175,899
Grant Receivable	-	1,200
Accrued Interest Receivable	15,843	5,218
Due From Other Governments	4,578	-
Due From Civil Society-Agency Fund	1,400	-
Other Receivables	-	3,206
Total Assets	<u>\$417,568</u>	<u>\$416,831</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts Payable	\$ 3,577	\$ 4,800
Other Payables	7,268	4,238
Total Liabilities	10,845	9,038
Fund Balance:		
Reserved for Judge's Fund	12,780	4,584
Reserved for Public Defender Fund	17,440	3,335
Designated for Capital Outlay	185,787	186,348
Unreserved/Undesignated	177,832	132,158
Total Fund Balance	<u>383,839</u>	<u>326,425</u>
Total Liabilities and Fund Balance	<u>\$417,568</u>	<u>\$416,831</u>

See Auditor's Report.

CITY COURT OF HANCOCK
Hancock, Louisiana

GENERAL FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

For the Years Ended June 30, 1988 and 1987

	1988	1987
Revenues:		
Contributions from Criminal Pocket	\$288,408	\$282,408
Funds Received - Department of Public Safety	5,975	4,375
Grant Revenues	17,813	1,200
Interest Income	28,484	24,280
Contributions from Civil Pocket	32,573	27,405
Contributions from Civil Pocket - Judges Fees Received	58,954	58,291
Probation Fees	38,295	19,172
Contributions from Criminal Pocket - Public Defender Fees	18,288	8,287
Intergovernmental - DeKalb's Payments	82,388	73,188
Diner Fees	-12,782	-18,781
Total Revenues	884,628	822,682
OTHER FINANCING SOURCES:		
Operating Transfers in From Reporting Entity - City of Hancock	188,000	188,000
Total Revenues and Other Financing Sources	\$746,628	\$700,682
Expenditures:		
Salaries	\$488,826	\$465,814
Payroll Tax and Employee Benefits	78,680	61,820
Computer Software and Programming Fees	22,220	8,820
Judges Salary and Fees	88,240	88,220
Public Defender Fees	4,288	5,822
Educational Conferences and Seminars	14,287	14,882
Equipment Purchases	20,873	22,826
Equipment Repairs and Maintenance COSTS	12,213	12,814
Insurance	4,218	5,275
Specialty Service Programs	1,822	2,294
Jurat and Professional Fees	4,244	8,822
Miscellaneous	7,428	8,828
Postage	4,288	4,224
Stationery and Supplies	31,824	28,824
Telephone	8,282	4,282
Travel	48	222
Uniforms	-4,282	-824
Total Expenditures	802,822	848,222

(CONTINUED)

CITY COURT OF HAWAII
HONOLULU, HAWAII

GENERAL FUND

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

For the Years Ended June 30, 1988 and 1987

	—1988—	—1987—
Balance (Deficiency) of Revenues and Other Sources over Expenditures	\$ 17,000	\$ 43,145
Total Fund Balance - beginning of Year	262,282	206,282
Total Fund Balance - end of Year	279,282	249,427

See auditor's report.

ABSTRACT FIELDS

CITY COURT OF BARRACKS
BARRACKS, LOUISIANA

AGENCY FUNDS

COMBINED BALANCE SHEETS

June 30, 1966

With Comparative Totals for June 30, 1965

	CIVIL INCEP.	CRIMINAL INCEP.	TOTALS	
			1966	1965
ASSETS				
Cash on Hand and in Banks	\$ 80,700	\$81,817	\$162,517	\$176,283
Certificates of Deposits	181,600	—	181,600	180,800
TOTAL ASSETS	\$262,300	\$81,817	\$344,117	\$357,083
LIABILITIES				
Funds and Fees Paid in Advance of Trial	\$970,000	\$81,817	\$1,051,817	\$1,054,000
Due to General Fund	1,000	—	1,000	—
Appel Deposits	—	—	—	—
Total Liabilities	\$971,000	\$81,817	\$1,052,817	\$1,054,000

See auditor's report.

CITY BOARD OF PAROLEES
Baton Rouge, Louisiana

BOUNTY FUNDS

COMBINED STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

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

	CIVIL SOCIETY	CRIMINAL SOCIETY	TOTAL	
			1998	1997
Cash Balance - Beginning of Year	\$445,582	\$ 108,708	\$ 554,290	\$ 548,038
Receipts:				
fines and bonds collected	109,288	1,145,122	1,254,410	1,200,045
Total Receipts	109,288	1,145,122	1,254,410	1,200,045
Total Cash Available	\$554,870	\$1,254,830	\$1,809,700	\$1,748,083
Disbursements:				
Fines Disbursed to City of Hammond	\$ -	\$ 381,371	\$ 381,371	\$ 342,180
Fines Disbursed to Juvenile Justice Commission	-	35,896	35,896	28,253
Bonds and Fines Refunded	-	21,840	21,840	8,288
General Fund Court Cost	\$2,870	289,880	292,750	328,813
Public Defender Fees	-	28,848	28,848	8,247
Marshal's office court cost	-	200,263	200,263	229,712
Lab Fees	-	7,852	7,852	8,858
Witness Fees	-	62,889	62,889	68,189
Indigent Defendants' Board	-	218,888	218,888	210,858
Crime Victim Fund	-	11,242	11,242	7,315
Law Enforcement Training	-	12,854	12,854	11,858
Protection Fees	-	90,892	90,892	10,173
Exhibition Made	-	18,527	18,527	8,182
Drug Abuse Education	-	3,427	3,427	1,600
Trial Court Case Management Information System Fund	-	12,550	12,550	11,889
Louisiana Teletraffic Fund and Spinal Cord Injury Trust Fund	-	10,285	10,285	10,573
Bond Transfers	-	-	-	485
Marshal's Fees	27,448	-	27,448	28,432
Court Cost Funds	21,828	-	21,828	28,048
Judge's Fees Paid	58,758	-	58,758	58,581

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CITY COURT OF HAWAII
 HONOLULU, HAWAII

AGENCY FUNDS

COMBINED STATEMENTS OF CASE RECEIPTS AND DISBURSEMENTS (CONTINUED)

June 30, 1998

With Comparative Totals For the Year Ended 06, 1997

	CIVIL	CORPORAL	TOTALS	
	<u>1997</u>	<u>1998</u>	<u>1997</u>	<u>1998</u>
Disbursements (Continued):				
Judge Supplemental Compensation Fund	21,210	-	21,210	21,210
Civil Settlements	5,218	-	5,218	5,218
Civil Costs	<u>25,528</u>	<u> </u>	<u>25,528</u>	<u>25,528</u>
TOTAL DISBURSEMENTS	132,428	2,182,228	2,120,423	2,281,228
Cash Balance - End of Year	<u>\$172,211</u>	<u>0</u>	<u>\$ 184,228</u>	<u>0</u>

See auditor's report.

OFFY COUNTY OF WASHINGTON
Bismarck, Louisiana

COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS - BY SOURCE

June 30, 1968 and 1967

	<u>1968</u>	<u>1967</u>
General Fixed Assets, at Cost:		
Equipment	\$132,311	\$132,340
Total General Fixed Assets	\$132,311	\$132,340
Investments in General Fixed Assets From General Funds	\$132,311	\$132,340
Total Investments in General Fixed Assets	\$132,311	\$132,340

See auditor's report.

GENERAL LONG-TERM DEBT ACCOUNT STATE

CITY COUNTY OF DEMEREO
Hammond, Louisiana

COMPARATIVE STATEMENTS OF GENERAL LONG-TERM DEBT

June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Amount to be Provided for the Payment of General Long-Term Debt:		
Amount to be Provided for Accumulated Unpaid Vacation Pay	\$ 24,836	\$27,243
Total to be Provided	\$ 24,836	\$27,243
General Long-Term Debt Repaid:		
Accumulated Unpaid Vacation Pay	\$ 24,836	\$27,243
	\$ 24,836	\$27,243

See auditor's report.

CODEL INDEPENDENT AUDITOR'S REPORT
AND FINDINGS AND RECOMMENDATIONS

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

Durnin & James

MEMBER OF PUBLIC ACCOUNTANTS

John S. Durnin, CPA
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Member
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Charles D. Mathews, CPA
Byron F. Gandy, CPA

Member
Society of Certified
Chartered Public Accountants

August 22, 1988

Independent Auditor's Report on Compliance and on
Internal Control over Financial Reporting Based on an
Audit of Financial Statements Performed in Accordance
with Government Auditing Standards

The Honorable Grace Bennett Sawyer
City Court of Hammond
Hammond, Louisiana

We have audited the component unit financial statements of the City Court of Hammond, in component unit of the City of Hammond, as of and for the year ended June 30, 1988, and have issued our report thereon dated August 22, 1988. 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 and regulations, 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City Court of Hammond's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and recommendations as item number 04-1.

CITY COUNTY OF HANNOVER

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

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

Respectfully submitted,


DURBIN E. JAMES, CPA

FIGURE 10: BROWNIAN MOTION

CITY COURT OF HAMMOND
Hammond, Louisiana
CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1978

FINDING AND RECOMMENDATIONS

Page 1

FINDING

During our walk-through and review of the internal controls of the City Court of Hammond, we found that the Year 2000 issue has not been addressed.

RECOMMENDATION

We recommend that the impact of Year 2000 issues on the Court's computer systems and applications be considered and that a remediation plan be developed.

MANAGEMENT'S RESPONSE

In management's corrective action plan dated October 12, 1978, the Court stated that the chief accountants will be responsible to review all computer systems, software programs and other electronic processes to make each such system in Year 2000 compliant. A written report on the Court's Year 2000 compliance will be issued to the Board for their review.

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AASIT FINDINGS

CITY COURT OF MEMPHIS
Memphis, Tennessee

CONNECTIVE ACTION PLAN FOR CURRENT YEAR BUDGET PERIOD
For the year ended June 30, 1978

Ref. #	Description of Finding	Connective Action Plan	Name of Contact Person	Anticipated Completion Date
MS-1	Year 1970 not addressed. Prepare formal report.		Ang C. Minnobile	1/31/78

SUMMARY SCHEDULE OF PRIME FUEL FIREWORKS

