



**PINEVILLE CITY MARSHAL'S OFFICE  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2020**



# TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT.....	1 - 2
REQUIRED SUPPLEMENTAL INFORMATION (PART I)	
Management's Discussion and Analysis .....	3 - 5
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position.....	6
Statement of Activities .....	7
FUND FINANCIAL STATEMENTS	
Governmental Funds	
Balance Sheet .....	8
Statement of Revenues, Expenditures and Changes in Fund Balance .....	9
Fiduciary Funds	
Statement of Fiduciary Net Position .....	10
Statement of Changes in Fiduciary Net Position .....	11
NOTES TO FINANCIAL STATEMENTS .....	12 - 15
REQUIRED SUPPLEMENTAL INFORMATION (PART II)	
Statement of Revenues, Expenditures and Changes in Fund Balances (Budget and Actual).....	16
SUPPLEMENTAL INFORMATION	
Combining Statement of Fiduciary Net Position .....	17
Combining Statement of Changes in Fiduciary Net Position .....	18
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer.....	19
Justice System Funding Schedule – Collecting / Disbursing Entity.....	20
ADDITIONAL REPORTS	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards .....	21 - 22
Schedule of Findings.....	23
Management's Corrective Action Plan.....	24
Schedule of Prior Year Findings.....	25



May 28, 2021

Independent Auditors' Report

The Honorable Murphy Rachal  
Pineville City Marshal

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pineville City Marshal's Office, a component unit of the Pineville City Court, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements as listed in the table of contents.

**MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**AUDITOR'S RESPONSIBILITY**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**OPINIONS**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Pineville City Marshal's Office, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.



1407 Peterman Drive  
Post Office Box 12178  
Alexandria, Louisiana 71315

Voice: 318.442.1608  
Fax: 318.487.2027  
Online: [CenlaCPAs.com](http://CenlaCPAs.com)

**OTHER MATTERS**

**Required Supplemental Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information described in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Supplemental Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's basic financial statements. The information listed below is presented for purposes of additional analysis and is not a required part of the basic financial statements.

- Combining Statement of Fiduciary Net Position
- Statement of Fiduciary Net Position
- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Collecting / Disbursing Entity

The information described above is other supplemental information presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

**OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARD**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2021, on our consideration of the Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office's internal control over financial reporting and compliance.



Rozier, McKay & Willis  
Certified Public Accountants

# **PINEVILLE CITY MARSHAL**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2020**

---

This section of the annual financial report presents our discussion and analysis of the Pineville City Marshal's financial performance during the fiscal year ended December 31, 2020.

### **OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Marshal's Office's financial position and results of operations from differing perspectives which are described as follows:

#### **Government –Wide Financial Statements**

The government-wide financial statements report information about the Marshal's Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of its liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by cost and fees assessed by the City Court.

#### **Fund Financial Statements**

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Office's funds are limited to its general fund, which is classified as a Governmental Fund. This fund is used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund uses a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by the governmental fund are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

### **FINANCIAL ANALYSIS OF THE MARSHAL'S OFFICE AS A WHOLE**

An analysis of the government-wide Statement of Net Position is presented as follows:

	<b>December 31,</b>	
	<b>2020</b>	<b>2019</b>
<b><u>Assets:</u></b>		
Current Assets	\$ 210,325	\$ 190,653
Depreciable Capital Assets, net	37,378	61,011
<b>Total Assets</b>	<b>247,703</b>	<b>251,664</b>

# **PINEVILLE CITY MARSHAL**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2020**

---

	<b>December 31,</b>	
	<b>2020</b>	<b>2019</b>
<b><u>Liabilities:</u></b>		
Current and Other Liabilities	----	----
Long-Term Liabilities	----	----
<b>Total Liabilities</b>	----	----
<b><u>Net Position:</u></b>		
Invested in Capital Assets, Net	37,378	61,011
Restricted For Equipment and Training	2,908	----
Unrestricted	207,417	190,653
<b>Total Net Position</b>	<b>\$ 247,703</b>	<b>\$ 251,664</b>

As the presentation appearing above demonstrates, approximately 15.1% of the Office's net position is invested in capital assets. An additional 1.1% of the net position is restricted for Equipment and Training. The remaining net position is unrestricted and may be used to meet the Office's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	<b>For the Year Ended</b>	
	<b>December 31,</b>	
	<b>2020</b>	<b>2019</b>
<b><u>Revenues:</u></b>		
Program Revenue:		
Charges for Services	\$ 133,803	\$ 150,353
Capital Contributions	----	----
General Revenue:		
Interest	----	----
<b>Total Revenue</b>	<b>133,803</b>	<b>150,353</b>
<b><u>Program Expenses:</u></b>		
General Government	137,764	134,902
Change in Net Position	(3,961)	15,451
Net Position Beginning	251,664	236,213
<b>Net Position Ending</b>	<b>\$ 247,703</b>	<b>\$ 251,664</b>

As the accompanying presentation demonstrates, net position experienced a slight decline due to depreciation on capital assets purchased in previous years.

### **FINANCIAL ANALYSIS OF THE MARSHAL'S OFFICE'S FUNDS**

For the year ended December 31, 2020, differences between the government-wide presentation and the fund financial statements were limited to the reporting the depreciation of capital assets.

# **PINEVILLE CITY MARSHAL**

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS*** ***December 31, 2020***

---

### **BUDGET HIGHLIGHTS**

For the year ended December 31, 2020, revenue and expenditures conformed to expectations.

### **CAPITAL ASSET ADMINISTRATION**

For the year ended December, 31, 2020, capital asset activity was limited to depreciating existing assets.

### **DEBT ADMINISTRATION**

For the year ended December 31, 2020, there were no debt outstanding and no activity involving borrowing or repayment.

### **FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS**

At the present time, no known issues are expected to have a significant impact on future operations.

# **Pineville City Marshal's Office**

## **Statement of Net Position**

**December 31, 2020**

---

	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 210,325
Depreciable Capital Assets	<u>37,378</u>
<b>Total assets</b>	<u>247,703</u>
<b><u>LIABILITIES</u></b>	
Installment Purchase Obligation	
Due Within One Year	-
Due In More Than One Year	<u>-</u>
<b>Total liabilities</b>	<u>-</u>
<b><u>NET POSITION</u></b>	
Invested in Capital Assets, Net of Related Debt	37,378
Restricted For Equipment and Training	2,908
Unrestricted	<u>207,417</u>
<b>Total Net Position (deficit)</b>	<u><u>\$ 247,703</u></u>

**The accompanying notes are an integral part of the financial statements.**

# **Pineville City Marshal's Office**

## **Statement of Activities**

**Year Ended December 31, 2020**

---

	<u>Governmental Activities</u>
Expenses:	
General Government	
Office Supplies and Expense	55,528
Professional Fees	44,894
Equipment and Training	11,638
Miscellaneous	2,071
Depreciation	<u>23,633</u>
Total Expenses	<u>137,764</u>
Program Revenues:	
Charges for Services	133,803
Capital Contributions	<u>-</u>
Total Program Revenues	<u>133,803</u>
Net (Expense) Revenue - Governmental Activities	<u>(3,961)</u>
General Revenues:	
Interest	<u>-</u>
Total General Revenues	<u>-</u>
Change in Net Position	(3,961)
Net Position - Beginning	<u>251,664</u>
Net Position - Ending	<u><u>\$ 247,703</u></u>

**The accompanying notes are an integral part of the financial statements.**

# **Pineville City Marshal's Office**

## **Balance Sheet**

### **Governmental Funds**

**Year Ended December 31, 2020**

	<u>General Fund</u>
<b><u>Assets</u></b>	
Cash and Cash Equivalents	\$ 210,325
Due From Fuduciary Funds	-
Accounts Receivables	-
	<u>                    </u>
<b>Total Assets</b>	<u>210,325</u>
<b><u>Liabilities and Fund Balance</u></b>	
Liabilities	
Accounts Payable	-
Total Liabilities	<u>                    </u>
Fund Balance	
Restricted For Equipment and Training	2,908
Unassigned	<u>207,417</u>
Total Fund Balances	<u>210,325</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 210,325</u>

Fund Balance	\$ 210,325
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	37,378
Debt obligations do not require a commitment of current financial resources and are excluded from the fund presentation.	<u>                    </u>
Net Position of Governmental Activities	<u>\$ 247,703</u>

**The accompanying notes are an integral part of the financial statements.**

# **Pineville City Marshal's Office**

## **Statement of Revenue, Expenditures and Changes in Fund Balance**

### **Governmental Funds**

**Year Ended December 31, 2020**

	<u>General Fund</u>
<b><u>Revenues:</u></b>	
Court Cost and Fees	\$ 119,257
Court Cost and Fees Restricted for Equipment and Training	14,546
Interest	-
<b>Total revenues</b>	<u>133,803</u>
<b><u>Expenditures:</u></b>	
General Government	
Office Supplies and Expenses	55,528
Professional Fees	44,894
Equipment and Training	11,638
Miscellaneous	2,071
Capital Expenditures	-
<b>Total expenditures</b>	<u>114,131</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	19,672
<b><u>Other Sources (Uses):</u></b>	
Debt Proceeds	-
<b>Net Change in Fund Balance</b>	19,672
<b>Fund balance - beginning of year</b>	<u>190,653</u>
<b>Fund balance - end of year</b>	<u>\$ 210,325</u>

Net change in fund balances of Governmental Funds	\$ 19,672
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. The effect of capital outlays and depreciation is presented as follows:	
Capital Outlay	-
Depreciation	(23,633)
Change in net position of governmental activities	<u>\$ (3,961)</u>

**The accompanying notes are an integral part of the financial statements.**

# **Pineville City Marshal's Office**

## **Statement of Fiduciary Net Position**

### **Fiduciary Funds**

**December 31, 2020**

---

	<u>Custodial Funds</u>
<b><u>Assets</u></b>	
Cash and Cash Equivalents	\$ -
<b>Total Assets</b>	<b>-</b>
<b><u>Liabilities</u></b>	
Due to Marshal's Cost Account	-
<b>Total Liabilities</b>	<b>-</b>
<b><u>Net Position</u></b>	
Restricted for Individuals, Organizations, and Other Governments	-
<b>Total Net Position</b>	<b>\$ -</b>

**The accompanying notes are an integral part of the financial statements.**

# **Pineville City Marshal's Office**

## **Statement of Changes in Fiduciary Net Position**

### **Fiduciary Funds**

**December 31, 2020**

---

	<u>Custodial Funds</u>
<b><u>Additions</u></b>	
Bonds and Fines Collected	\$ 333,494
Administrative Fees	9,053
Garnishments Collected	246,198
<b>Total Additions</b>	<u>588,745</u>
<b><u>Deductions</u></b>	
Distributions to Recipients of Bonds and Fines	351,241
Administrative Expenses	2,536
Distributions of Garnishments to Creditors	214,837
Refunds	12,922
Collection Fees	18,439
<b>Total Deductions</b>	<u>599,975</u>
Net Increase (Decrease) in Fiduciary Net Position	(11,230)
Net Position - Beginning	<u>11,230</u>
Net Position - Ending	<u><u>\$ -</u></u>

**The accompanying notes are an integral part of the financial statements.**

# **PINEVILLE CITY MARSHAL**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2020**

---

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Pineville City Court has jurisdiction which encompasses the City of Pineville and the surrounding wards of Rapides Parish. The City Marshal is the executive officer of the court and the Pineville City Marshal's Office is responsible for executing the orders and mandates of the Court. Operation of the City Marshal's Office is funded primarily by court cost and fees assessed from persons participating in the judicial process.

The accompanying policies conform to generally accepted accounting principles for governmental units.

#### **Reporting Entity**

The basic criterion for including a potential component unit within the reporting entity is financial accountability. Criteria to be considered in determining financial accountability are described as follows:

1. Appointing a voting majority of an organization's governing body, and
  - a) The ability of the reporting entity to impose its will on that organization and/or
  - b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria presented above, the City Marshal's Office is a component of the Pineville City Court. The accompanying financial statements present information only on the funds maintained by the City Marshal's Office and do not present information of the Pineville City Court, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

#### **Basic Financial Statements**

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

# **PINEVILLE CITY MARSHAL**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2020**

---

### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the Office as a whole. The effect of any interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, and capital contributions.

### **Fund Financial Statements**

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- **General Fund** – This fund is the primary operating fund of the Office is used to account for all resources.

### **Fiduciary Funds**

Fiduciary funds are used to report assets held by the Marshal's Office for the benefit of other governments, individuals or organizations. Fiduciary funds utilized by the Marshal's Office are described as follows:

- **Bonds and Fines** – This fund is used to report the receipt and disbursement of various bonds, fines, and court cost collected on behalf of other agencies.
- **Garnishments** – This fund is used to report receipt and disbursement of amounts withheld from employees in connection with court orders in favor of their creditors.

### **Basis of Accounting and Measurement Focus**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<b><u>Financial Statement Presentation</u></b>	<b><u>Basis of Accounting</u></b>	<b><u>Measurement Focus</u></b>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

# **PINEVILLE CITY MARSHAL**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2020**

---

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure.

In addition, any long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure.

### **Use of Estimates**

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### **Budget Practices**

As an independently elected official, the Marshal is solely responsible for adopting annual budgets for the general fund. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

### **Capital Assets**

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements, but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of five years is typically used.

### **Cash**

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

### **Fund Balance Classification**

Commitment or assignment of fund balances requires approval of the City Marshal. When expenditures comply with the necessary provisions restricted, committed or assigned amounts are generally consumed rather than utilizing unassigned funds.

### **NOTE 2 - CASH**

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. At December 31, 2020, deposits were fully secured by FDIC insurance coverage.

# **PINEVILLE CITY MARSHAL**

## **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2020**

---

### **NOTE 3 – CAPITAL ASSETS**

A summary of the Office’s capital assets is provided as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Ending Balance</b>
<u>Capital Assets Being Depreciated:</u>				
Vehicles	\$ 157,264	\$ ----	\$ ----	\$ 157,264
Less Accumulated Depreciation	96,253	23,633	----	119,886
Total Net of Depreciation	\$ 61,011	\$ (23,633)	\$ ----	\$ 37,378

### **NOTE 4 - RISK MANAGEMENT**

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

### **NOTE 5 – RESTRICTED RESOURCES**

State Law requires a portion of certain service fees to be used exclusively for equipment and training. Activities associated with these restricted resources are summarized as follows:

Beginning Restricted Balance	\$ ----
Fees Dedicated to Equipment and Training	14,546
Expenditures for Equipment and Training	<u>11,638</u>
Ending Restricted Balance	<u>\$ 2,908</u>

# **Pineville City Marshal's Office**

## **Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual Year Ended December 31, 2020**

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues:</u></b>				
Court Cost and Fees	\$ 100,000	\$ 100,000	\$ 119,257	\$ 19,257
Court Cost and Fees Restricted	-	-	14,546	14,546
Interest	-	-	-	-
<b>Total revenues</b>	<u>100,000</u>	<u>100,000</u>	<u>133,803</u>	<u>33,803</u>
<b><u>Expenditures:</u></b>				
General Government				
Office Supplies and Expenses	60,000	60,000	55,528	4,472
Professional Fees	30,000	30,000	44,894	(14,894)
Equipment and Training	30,000	30,000	11,638	18,362
Miscellaneous	10,000	10,000	2,071	7,929
Capital Expenditures	70,000	70,000	-	70,000
Debt Service	-	-	-	-
<b>Total expenditures</b>	<u>200,000</u>	<u>200,000</u>	<u>114,131</u>	<u>85,869</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(100,000)	(100,000)	19,672	119,672
<b>Fund balance - beginning of year</b>	<u>190,653</u>	<u>190,653</u>	<u>190,653</u>	<u>-</u>
<b>Fund balance - end of year</b>	<u>\$ 90,653</u>	<u>\$ 90,653</u>	<u>\$ 210,325</u>	<u>\$ 119,672</u>

# **Pineville City Marshal's Office**

## **Combining Statement of Fiduciary Net Position**

### **Custodial Funds**

**December 31, 2020**

---

	<u>Bonds and Fines</u>	<u>Garnishments</u>	<u>Total Custodial Funds</u>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	\$ -	\$ -	\$ -
<b>Total Assets</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Liabilities</u></b>			
Due to Marshal's Cost Account	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Net Position</u></b>			
Restricted for Individuals, Organizations, and Other Governments	-	-	-
<b>Total Net Position</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **Pineville City Marshal's Office**

## **Combining Statement of Changes in Fiduciary Net Position**

### **Fiduciary Funds**

**December 31, 2020**

	<u>Bonds and Fines</u>	<u>Garnishments</u>	<u>Total Custodial Funds</u>
<b><u>Additions</u></b>			
Bonds and Fines Collected	\$ 333,494	\$ -	\$ 333,494
Administrative Fees	9,053	-	9,053
Garnishments Collected	-	246,198	246,198
<b>Total Additions</b>	<u>342,547</u>	<u>246,198</u>	<u>588,745</u>
<b><u>Deductions</u></b>			
Distributions to Recipients of Bonds and Fines	351,241	-	351,241
Administrative Expenses	2,536	-	2,536
Distributions of Garnishments to Creditors	-	214,837	214,837
Refunds	-	12,922	12,922
Collection Fees	-	18,439	18,439
<b>Total Deductions</b>	<u>353,777</u>	<u>246,198</u>	<u>599,975</u>
Net Increase (Decrease) in Fiduciary Net Position	(11,230)	-	(11,230)
Net Position - Beginning	<u>11,230</u>	<u>-</u>	<u>11,230</u>
Net Position - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

# **Pineville City Marshal's Office**

## ***Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2020***

---

	<u>Sarah Smith</u>
Paid by the City of Pineville	
Salary	\$ 48,333
Benefits - Health Insurance	\$ 5,778
Benefits - Retirement Contributions	\$ 2,555
Paid by the Rapides Parish Police Jury	
Salary	\$ 12,481
Benefits - Retirement Contributions	\$ -
Paid by the Pineville City Marshal's Office	
Service Fees	\$ 40,067

**Louisiana Law requires reporting compensation, benefits and reimbursements provided for the Agency Head or Chief Executive Officer. The Pineville City Marshal functions as the Chief Executive Officer of the Marshal's Office.**

# **Pineville City Marshal's Office**

## **Justice System Funding Schedule - Collecting / Disbursing Entity As Required by Act 87 of the 2020 Regular Legislative Session - Cash Basis Presentation For the Year Ended December 31, 2020**

	<b>First Six Month Period Ended June 30, 2020</b>	<b>Second Six Month Period Ended December 31, 2020</b>
<b>Beginning Balance of Amounts Collected</b>	<b>\$ 11,830</b>	<b>\$ 15,386</b>
Add: Collections		
Criminal Court Costs/Fees	133,857	84,618
Criminal Fines	67,645	47,368
Service/Collection Fees	5,329	3,724
Garnishments	147,461	98,737
Subtotal Collections	354,292	234,447
Less: Disbursements to Governments & Nonprofits		
Pineville City Court - Court Cost	39,878	29,499
City of Pineville - Fines	3,817	1,912
City of Pineville - Other	67,645	47,368
Court Appointed Special Advocate - Court Cost	3,196	1,765
North Louisiana Crime Lab - Court Cost	20,826	13,817
State of Louisiana - CMIS Assessment	1,914	1,056
Crime Stoppers of Central Louisiana	1,278	706
Louisiana Commission on Law Enforcement - Court Cost	3,626	1,931
DARE Assessment	2,520	838
9th JDC Public Defender Assessment	36,467	19,250
Louisiana Supreme Court Assessment	527	420
Dept. of Health and Hospitals - Head Injury Fund	1,451	698
Less: Amounts Retained by Pineville City Marshal		
Garnishment Collection Fees	11,381	7,057
Garnishment Refunds	9,795	3,127
Collection Fees Distributed	-	10,000
Self Disbursed Court Cost	18,527	12,375
Less: Disbursements to Individuals /3rd Party Collection		
Transaction Fees	1,604	1,476
Garnishment Disbursements	126,284	88,553
Subtotal Disbursements / Retainage	350,736	241,848
<b>Ending Balance of Amounts Collected but not Disbursed</b>	<b>\$ 15,386</b>	<b>\$ 7,985</b>



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

May 28, 2021

The Honorable Murphy Rachal  
Pineville City Marshal

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund, of the Pineville City Marshal's Office, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Pineville City Marshal's Office's basic financial statements, and have issued our report thereon dated May 28, 2021.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the Pineville City Marshal's Office's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Pineville City Marshal's Office's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the Pineville City Marshal's Office's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



1407 Peterman Drive  
Post Office Box 12178  
Alexandria, Louisiana 71315

Voice: 318.442.1608  
Fax: 318.487.2027  
Online: [CenlaCPAs.com](http://CenlaCPAs.com)

***Pineville City Marshal***  
***May 28, 2021***

---

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rozier, McKay & Willis  
Certified Public Accountants

# **PINEVILLE CITY MARSHAL**

## **SCHEDULE OF FINDINGS**

**For the Year Ended December 31, 2020**

---

### **PART I - SUMMARY OF AUDITOR'S RESULTS:**

- The Independent Auditors' Report on the basic financial statements of the Pineville City Marshal's Office as of December 31, 2020 and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit disclosed no instances of noncompliance required to be reported in the Schedule of Findings.

### **PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:**

There were no findings of this nature.

# **PINEVILLE CITY MARSHAL**

## **MANAGEMENT'S CORRECTIVE ACTION PLAN**

***For the Year Ended December 31, 2020***

---

<b><u>SECTION I</u></b> <b>Internal Control and Compliance Material to the Financial Statements.</b>	
No findings of this nature were reported	Response – N/A
<b><u>SECTION II</u></b> <b>Internal Control and Compliance Material to Federal Awards</b>	
No findings of this nature were reported	Response – N/A
<b><u>SECTION III</u></b> <b>Management Letter</b>	
No management letter was issued with this report.	Response – N/A

# **PINEVILLE CITY MARSHAL**

## **SCHEDULE OF PRIOR YEAR FINDINGS**

***For the Year Ended December 31, 2020***

---

<b><u>SECTION I</u></b> <b>REVIEW REPORT</b>	
No findings of this nature were reported	Response – N/A
<b><u>SECTION II</u></b> <b>ATTESTATION REPORT</b>	
No findings of this nature were reported	Response – N/A
<b><u>SECTION III</u></b> <b>MANAGEMENT LETTER</b>	
No management letter was issued with the previous report.	Response – N/A