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**RAYNE CITY MARSHALL FUND
RAYNE, LOUISIANA**

**FINANCIAL REPORT
SEPTEMBER 30, 1946**

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 4-2-97

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Chartered Public Accountant
A Professional Accounting Corporation
P. O. Box 34
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The Honorable James J. Pettijean
and the Board of Aldermen
Bayer, Louisiana

We have audited the financial statements of the Bayer City Marshall Fund, a component unit of the City of Bayer, as of and for the year ended September 30, 1994. These financial statements are the responsibility of the management of the Bayer City Marshall Fund. 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. 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 our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Bayer City Marshall Fund, Bayer, Louisiana, at September 30, 1994, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

The financial information for the preceding fiscal year which is included for comparative purposes was audited by other auditors whose report dated January 5, 1994 expressed an unqualified opinion on the financial statements.

O. Scott Brupbacher, CPA
O. Scott Brupbacher, CPA
A Professional Accounting Corporation

Bayer, Louisiana
February 21, 1995

Special Authorized
Legislative Auditor

By _____

FINANCIAL STATEMENTS

BAYNE CITY GENERAL FUND
BAYNE, LOUISIANA

BALANCE SHEET

September 30, 1994

	<u>1994</u>	<u>1993</u>
ASSETS		
Cash	<u>\$ 5,100</u>	<u>\$ 5,100</u>
FUND BALANCE	<u>\$ 5,100</u>	<u>\$ 5,100</u>

See Notes to Financial Statements

BAYNE CITY MARSHALL FUND
BAYNE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

Year Ended September 30, 1959

With comparative amounts for Year ended September 30, 1958

	<u>1959</u>	<u>1958</u>
REVENUES:		
Service fees	\$ 18,255	\$ 8,582
Expenditures:		
Auto expense	4 4,000	4 4,000
Supplemental pay	1,500	1,500
Dues and subscriptions	125	125
Miscellaneous	85	0-
Supplies	82	0-
Total expenditures	<u>\$ 7,772</u>	<u>\$ 7,525</u>
Excess (deficiency) of revenues over expenditures	\$ 3,483	\$ 1,057
Fund balance, beginning of year	<u>2,707</u>	<u>1,648</u>
Fund balance, end of year	<u>\$ 6,188</u>	<u>\$ 2,705</u>

SEE NOTES TO FINANCIAL STATEMENTS

STATE CITY MARSHALL FUND
MARSH, LOUISIANA

STATEMENT OF CASH FLOW
Year Ended September 30, 1978

	<u>1978</u>	<u>1977</u>
CASH FLOW FROM OPERATING ACTIVITIES:		
Excess (deficiency) of revenues over expenditures	\$ 2,481	\$ 2,252
NET INCREASE (DECREASE) in cash	\$ 2,481	\$ 2,252
CASH AT BEGINNING OF YEAR	<u>2,327</u>	<u>3,448</u>
CASH AT END OF YEAR	<u>\$ 4,808</u>	<u>\$ 5,700</u>

See Notes to Financial Statements

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1994

Note 2. Expenses of Wayne City Marshall's Fund not included in this report:

The accompanying financial statements do not include certain expenses of the Wayne City Marshall Fund which are paid out of the funds of the city of Wayne.

Note 3. Litigation:

The Wayne City Marshall Fund has no threatened or pending litigation against it as of September 30, 1994.

Note 4. Related Party Transactions

As September 30, 1994, there are no related party transactions and related accounts receivable and payable.

WAYNE CITY MARSHALL FUND

WAYNE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

September 30, 1994

NOTE 1. Summary of Significant Accounting Policies

Financial Reporting Entity:

The City Marshall is an independently elected official and is part of the operations of the City Court system. The Wayne City Marshall Fund is financially dependent on the City of Wayne for office space. For this reason, the Wayne City Marshall's Fund is a component unit of the City of Wayne. For the year ended September 30, 1994, the City of Wayne elected not to include its component units in the financial statements.

Fund Accounting:

The accounting system of the Wayne City Marshall Fund is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on certain activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Basis of Accounting:

The Marshall's Account is used primarily for the direct expenses of the City Marshall in carrying out his duties. The modified accrual basis of accounting is utilized whereby revenues are recognized when they become available and expenditures when they are incurred.

Vacation and Sick Leave:

The Wayne City Marshall Fund has no vacation or sick leave policies as of September 30, 1994.

NOTE 2. Deposits with Financial Institutions

The Wayne City Marshall Fund bank balance of deposits with financial institutions amounted to \$ 5,188 at September 30, 1994 and are fully insured.

Cash consists of funds in non-interest bearing checking accounts. The Wayne City Marshall's Fund has no cash equivalents such as time deposits and money market accounts.

NOTE 3. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from these estimates.

The Honorable James J. Peltigean
and the Board of Aldermen
Bayer, Louisiana

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in accounts 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the management of the Bayer City Marshall's Fund. However, this report is a matter of public record and its distribution is not limited.


Scott Scupbecher, CPA

A Professional Accounting Corporation

Bayer, Louisiana
February 21, 1987

O. Scott Brupbacher

Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN EXAM
OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable James J. Pettigrew
and the Board of Aldermen
Bayne, Louisiana

We have audited the financial statements of Bayne City Marshall's Fund, as of and for the year ended September 30, 1998, and have issued our report thereon dated February 21, 1999.

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.

compliance with laws, regulations, contracts, and grants applicable to Bayne City Marshall's Fund, is the responsibility of Bayne City Marshall's Fund management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Bayne City Marshall's Fund compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under government auditing standards.

This report is intended for the information of the Bayne City Marshall's Fund's management. However, this report is a matter of public record and its distribution is not limited.



O. Scott Brupbacher, CPA
A Professional Accounting Corporation

Bayne, Louisiana
February 21, 1999