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CITY OF NATCHITOCHEE CITY MARSHAL  
ANNUAL FINANCIAL REPORT  
DECEMBER 31, 1996

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 JUL 30 2007

*Jensen, Thomas & Cunningham*  
Chartered Public Accountants

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INDEPENDENT ACCOUNTANTS' REPORT

Alton Rachtel  
City of Natchitoches, City Marshal  
P. O. Box 300  
Natchitoches, L.A. 71458

We have compiled the accompanying balance sheet of the City Marshal, City of Natchitoches, Louisiana, a component unit of the City of Natchitoches as of December 31, 1990, and the related Statement of Revenue, Expenditures and Changes in Fund Balance for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is the generally accepted accounting method established by the Governmental Accounting Standards Board for governmental units.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.

*Jensen, Thomas & Cunningham*  
Jensen, Thomas & Cunningham, CPAs

June 19, 1991  
Natchitoches, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

City of Mandeville City Marshal  
Mandeville, Louisiana

Combined Balance Sheet - Fund Type and Account Group  
December 31, 1998

	Governmental	Fiduciary	Account Group	Total	
	Fund Type General Fund	Fund Type Civil Fund	General Fixed Assets	(Microcomputer Only) 1998	1999
<b>Assets</b>					
Cash	\$18,911	\$44,953	\$ 0	\$53,864	\$44,404
Receivables	0	0	0	0	0
Equipment	0	0	4,189	4,299	4,299
<b>Total Assets</b>	<b>\$18,911</b>	<b>\$44,953</b>	<b>\$4,189</b>	<b>\$62,262</b>	<b>\$48,893</b>
<b>Liabilities</b>					
Unsettled Deposits	\$ 0	\$44,953	\$ 0	\$44,953	\$44,953
Accounts Payable	0	0	0	0	2,890
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>\$44,953</b>	<b>\$ 0</b>	<b>\$44,953</b>	<b>\$47,843</b>
<b>Fund Equity</b>					
Investment in General					
Fixed Assets	\$ 0	\$ 0	\$4,299	\$ 4,299	\$ 4,299
Fund Balance-Unreserved- Undesignated	(30,911)	0	0	19,911	5,080
<b>Total Fund Equity</b>	<b>\$(30,911)</b>	<b>\$ 0</b>	<b>\$4,299</b>	<b>\$15,110</b>	<b>\$ 9,489</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$(30,911)</b>	<b>\$44,953</b>	<b>\$4,299</b>	<b>\$60,263</b>	<b>\$48,893</b>

See notes to financial statements.

City of Natchitoches City Marshal  
Natchitoches, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance-  
Governmental Fund Type-General Fund  
Year Ended December 31, 1996

	General Fund 1996
REVENUES:	
Fees & Fines	\$151,917
EXPENDITURES:	
Current-	
General Government	\$ 28,185
External Appropriations	125,791
Total Expenditures	\$153,976
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,821
Fund Balance-Beginning of Year	____5,000
Fund Balance-End of Year	<u>\$ 8,821</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

## City Marshal, City of Natchitoches, LA

Notes to Financial Statements  
December 31, 1996**1. The Reporting Entity:**

As provided by Louisiana Statute, the City Marshal administers the Court system of the City of Natchitoches, Louisiana. The City Marshal is elected to a term of six years.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental accounting and financial reporting standards. The codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

The City Marshal prepares its financial statements in accordance with the standards established by the GASB. GASB Codification Section 2180 establishes criteria for determining the governmental reporting entity and has defined the governmental reporting entity to be the City of Natchitoches. The accompanying statements present only transactions of the City Marshal, a component unit of the City of Natchitoches, Louisiana.

**2. Summary of Significant Accounting Policies:**

The accounting and reporting policies of the City Marshal conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:317.

As the governing authority of the city, for reporting purposes, the City of Natchitoches, Louisiana, is the financial reporting entity for the local government. The financial reporting entity consists of (a) the primary government (city), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 Statement No. 14 established criteria for determining which component units should be considered part of the City of Natchitoches, Louisiana, for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the city 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 city.

## City Marshal, City of Natchitoches, LA

Notes to Financial Statements  
December 31, 1996

2. Organizations for which the city does not appoint a voting majority but are fiscally dependent on the city.
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.

Because the City Marshal is fiscally dependent on the City of Natchitoches, it was determined to be a component unit of the city, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the city, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

The following is a summary of certain significant accounting principles and practices:

**Fund Accounting:**

The accounts of the City Marshal are organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the fund or account groups are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, revenues and expenditures. Resources are allocated to the fund or account group based upon the purposes for which they are to be spent and the means by which operating activities are controlled. The fund presented in this report is described as follows:

**Governmental Fund:**

**General Fund.** The General Fund is the general operating fund of the Marshal. It is used to account for all financial resources of the Marshal's office.

**Fiduciary Fund Type-Agency Fund:**

**Civil Fund.** The Civil Fund is used to account for assets held as an agent for individuals and other parties. Agency funds are custodial in nature, assets equal liabilities, and do not involve measurement of results of operations.

**Fixed Assets and Long-term Liabilities:**

The accounting and reporting treatment applied in the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. The governmental fund is accounted for on a spending or "financial flow" measurement basis and only current assets and liabilities are generally included on its balance sheet.

Fixed assets used in the governmental fund operations (general fund assets) are accounted for in the General Fixed Assets Account Group, rather than in the general fund.



## City Marshal, City of Nashobeen

Notes to Financial Statements  
December 31, 1996

These assets are recorded as expenditures in the General Fund when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost.

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental fund. The City Marshal had no long-term liabilities at December, 1996.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

**Basis of Accounting:**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurement made, regardless of the measurement basis applied.

The General Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liability is incurred. Purchase of various operating supplies are regarded as expenditures at the time purchased.

The City Marshal does not employ the use of "Encumbrance accounting".

**Total Columns on Combined Statements-Overview:**

Total columns on the combined statements - overview are captioned "Miscellaneous Only" to indicate that they are presented only to facilitate financial analysis.

**Budgetary Practices:**

As an officer of the court, the City Marshal is not required to submit a budget.

**Investments:**

The Marshal does not have any investments other than cash invested in interest bearing checking accounts.

## City Marshal, City of Mandeville

Notes to Financial Statements  
December 31, 1996

## 3. Pension Plan:

Employees of the Marshal's office are members of the Louisiana Municipal Employees Retirement System. The City of Mandeville pays the retirement costs for the Marshal's employees into the fund. Neither the City nor the Marshal guarantee the benefits granted by the retirement system.

## 4. General Fixed Assets:

A summary of changes in general fixed assets is shown in the nominal group section of the report.

## 5. Litigation:

The Marshal is not a party in any litigation seeking damages for the year ended December 31, 1996.

## 6. Related Party Transactions:

The Marshal had no related party transactions for the year ended December 31, 1996.

## 7. Expenses Paid by Other Governmental Units:

All salaries and wages, including the City Marshal and the employees of the Marshal's office, are paid by the City of Mandeville.

## 8. Cash and Investments:

For reporting purposes, cash and cash equivalents include cash, demand deposits, time deposits, and certificates of deposits. At December 31, 1996, the Marshal had cash equivalents totaling \$14,085. Under Louisiana Law, these deposits must be insured by Federal Deposit Insurance, or by 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. The deposits at December 31, 1996, were as follows:

	Bank Balance	FDIC Insurance	Balance Uninsured
Cash - Checking	\$55,861	\$55,861	\$0
Cash In Hands	\$12,881	\$55,861	\$0

FINANCIAL STATEMENTS OF THE INDIVIDUAL FUNDS  
AND ACCOUNT GROUP

#### GENERAL FUND

To account for the general operation of the City Marshal's Office. The various fees and charges due to the City Marshal are accounted for in this fund, and the general operating expenses of the Marshal are paid from this fund, as well as disbursements to various other governmental agencies.

City of Natchitoches, City Marshal  
Natchitoches, Louisiana

General Fund  
Balance Sheet  
December 31, 1996

<u>ASSETS</u>		
Cash		\$10,911
Accounts Receivable		— 0
<b>Total Assets</b>		<b>\$10,911</b>
 <u>LIABILITIES &amp; FUND BALANCE</u>  		
<b>Liabilities:</b>		
Accounts Payable		\$ 0
<b>Fund Balance:</b>		
Unreserved-Unassigned		10,911
<b>Total Liabilities &amp; Fund Balance</b>		<b>\$10,911</b>

See notes to financial statements.

City of Natchitoches City Marshal  
Natchitoches, Louisiana

General Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Year Ended December 31, 1996

REVENUES:

Fees & Fines-	
Traffic Fines	\$109,960
Criminal Fines	31,857
Miscellaneous-	
Refunds	_____
Total Revenues	\$141,817

EXPENDITURES:

Current-	
General Government-	
Personnel Costs	\$ 4,820
Telephone	3,099
Office Supplies & Expenses	12,268
External Appropriations-	
City Court	51,000
City Court Clerk	3,863
District Attorney	16,348
Indigent Defender Board	25,400
Commission on Law Enforcement	3,163
Juvenile Detention Center	12,100
NWF La. Crime Lab	14,700
Crime Victims-Commission Enforcement	2,942
LA State Police-Drugs Analysis	775
Court Management Information Center	3,137
LA TASC Trial Fund	_____,000
Total Expenditures	\$146,099

Excess (Deficiency) of Revenues Over Expenditures	\$ 5,818
Fund Balance-Beginning of Year	_____,000
Fund Balance-End of Year	\$ 5,100

See notes to financial statements.

## FIDUCIARY FUNDS TYPE

### Agency Fund-

Civil Fund-This fund is used to account for judgments, sales, fines and forfeitures imposed by the court system. Garnished wages are credited to this fund, and the related parties are paid from the fund.

City of Natchitoches, City Marshal  
Natchitoches, Louisiana

Civil Fund  
Balance Sheet  
December 31, 1996

	Amount	
Cash		\$44,953
Total Assets		\$44,953
Liabilities & Fund Equity		
Liabilities-		
Unsettled Deposit Balances		\$44,953
Total Liabilities		\$44,953
Fund Equity-		-----0
Total Liabilities & Fund Equity		\$44,953

See notes to financial statements



City of Natchitoches, City Marshal  
Natchitoches, Louisiana

Civil Fund  
Statement of Changes in Deposit Balances  
Year Ended December 31, 1998

Deposit Balances at Beginning of Year	\$ 38,884
<b>Additions:</b>	
Deposits Made During Year	201,648
Interest Earned on Deposits	600
Sub-Total	\$218,742
<b>Deductions:</b>	
City of Natchitoches	\$ 60,808
City Marshal	7,377
City Court	28,248
Plaintiffs and Attorneys	80,270
Refunds	9,453
Appraisals and Advertising	891
Clerk of Court	1,368
Other Costs	536
Total Deductions	\$183,359
Deposit Balances at End of Year	\$ 44,852

See notes to financial statements.

**GENERAL FIXED ASSETS ACCOUNT GROUP**

To account for fixed assets used in this governmental type fund operations.

City of Natchitoches, City Marshal  
Natchitoches, Louisiana

General Fixed Assets Account Group  
Statement of Changes in General Fixed Assets  
Year Ended December 31, 1996

	Balance 1-1-96	General Fixed Additions	Deletions/ Retirements	Balance 12-31-96
General Fixed Assets-				
Land	\$ 0	00	00	\$ 0
Buildings	0	0	0	0
Equipment	4,200	0	0	4,200
Total General Fixed Assets	4,200	00	00	4,200

See notes to financial statements.

*Johnson, Thomas & Cunningham*  
*Chartered Public Accountants*

Exhibit F-1  
Page 19

*Cliff G. Jones, F.C.P.A., F.D.C.P., C.F.A., CFE, CPA*  
*Richard Thomas, F.C.P.A., F.D.C.P., C.F.A., CFE, CPA*  
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**INDEPENDENT ACCOUNTANTS' REPORT ON MANAGEMENT'S  
ASSERTION ABOUT COMPLIANCE WITH SPECIFIED REQUIREMENTS**

To the Natchitoches City Marshal

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Natchitoches City Marshal and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Natchitoches City Marshal's compliance with certain laws and regulations during the year ended December 31, 1996, included in the accompanying *Louisiana Government Questionnaire*. This agreement procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$5,000 or for public works exceeding \$50,000.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1001-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the second information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management agreed-upon procedure (1) appeared on the list provided by management in agreed-upon procedure (2).

#### **Budgeting**

5. Obtain a copy of the legally adopted budget and all amendments.

Not applicable. As an officer of the Court, the City Marshal is not required to submit a budget.

6. Trace the budget adoption and amendments to the minute book.

Not applicable.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

Not applicable.

#### **Accounting and Reporting**

8. Randomly select 5 disbursements made during the period under examination and:  
(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the 5 selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All 5 payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the 5 selected disbursements indicated adequate approvals.

**Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Not applicable. The City Marshal does not hold public meetings.

**Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Bonuses**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Natchitoches City Marshal and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

  
Thomas D. Cunningham, CPA

June 18, 1997  
Natchitoches, LA 71457