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WARD ONE CITY MARSHAL  
Lafayette, Louisiana

ANNUAL FINANCIAL REPORT

As of and for the Year Ended June 30, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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

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Information in these schedules has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund and account group financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

The financial statements for the year ended June 30, 1985, which are included for comparative purposes, were taken from the financial report of Knight & Menden, CPAs, who expressed an unqualified opinion on the general purpose financial statements of the Ward One City Marshal. I have not performed any additional auditing procedures and therefore do not express an opinion on the June 30, 1985 statements.

*Elliott & Assoc. "APAC"*

Greenville, Louisiana  
December 20, 1985

**ELLIOTT & ASSOCIATES, INC.**

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W. Michael Pinner, CPA

**REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON  
AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Robert Pynes, City Marshal  
Ward One City Marshal of  
Monroe, Louisiana:

I have audited the general purpose financial statements of the Ward One City Marshal of Monroe, Louisiana (the Marshal's Office) as of and for the year ended June 30, 1996, and have issued my report thereon dated December 20, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the general purpose financial statements of the Marshal's Office, for the year ended June 30, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Marshal's Office is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the Ward One City Marshal of Monroe, Louisiana for the year ended June 30, 1996, I obtained an understanding of the internal control structure. I obtained an understanding of the design of relevant

policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted no matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the village's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

My consideration of the internal control structure would not necessarily disclose all matters in the internal accounting and administrative control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management of the Marshal's office and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

*Elliott & Assoc. "APAC"*

Monroe, Louisiana

December 20, 1994

**ELLIOTT & ASSOCIATES, INC.**

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W. Robert Hyatt, CPA

**REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS  
REQUIRED BY THE GAO'S GOVERNMENT AUDITING STANDARDS**

Robert Wynn, City Marshal  
Ward One City Marshal of  
Louisville, Louisiana:

I have audited the general purpose financial statements of the Ward One City Marshal of Louisville, Louisiana (the Marshal's office) for the year ended June 30, 1996, and have issued my report thereon dated December 28, 1996.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Marshal's Office is the responsibility of the Marshal's Office's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of Marshal's Office's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests of compliance indicate that, with respect to the items tested, the Marshal's Office complied, in all material respects, with the provisions referred to in the preceding paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Marshal's Office had not complied, in all material respects, with those provisions.

This report is intended for the information of the management of the Marshal's Office and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Elliott & Assoc. '96AC'*  
Louisville, Louisiana  
December 28, 1996

General Purpose Financial Statements  
(Condensed Statements - Overview)

WARD ONE CITY MARSHAL  
 Leesville, Louisiana  
 Combined Balance Sheet - All Fund Types and Account Group  
 June 30, 1996

	Governmental <u>Fund Type</u>	Fiduciary <u>Fund Type</u>
	<u>Fund</u>	General <u>AGENCY</u>
<b>ASSETS</b>		
Cash and cash equivalents (NOTE 3)	\$ 14,303	\$ 3,544
Due from agency fund (Note 4)	481	---
Due from other governments	1,381	---
Fixed assets	---	---
<b>Total assets</b>	<b>\$ 16,165</b>	<b>\$ 3,544</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Liabilities</b>		
Accounts payable	\$ 594	\$ ---
Payroll taxes payable	2,124	---
Due to general fund (Note 4)	---	481
Due to other governments	---	458
Bonds issued (Note 7)	---	8,825
<b>Total liabilities</b>	<b>\$ 2,718</b>	<b>\$ 9,764</b>
<b>Fund Equity</b>		
Investment in general fixed assets	---	---
Fund balance		
Unreserved - undesignated	13,447	---
Total Fund Equity	13,447	---
<b>Total liabilities and fund equity</b>	<b>\$ 16,165</b>	<b>\$ 9,764</b>

The accompanying notes are an integral part of this statement.



Account Group	Total (Memorandum only)	
	1956	1955
General Fixed Assets		
\$ ---	\$ 23,767	\$ 25,504
---	481	302
---	2,381	2,983
<u>45,234</u>	<u>45,234</u>	<u>45,234</u>
<u>\$ 45,234</u>	<u>\$ 78,862</u>	<u>\$ 82,023</u>
\$ ---	\$ 599	\$ 379
---	2,124	558
---	481	302
---	454	292
<u>---</u>	<u>4,668</u>	<u>3,531</u>
<u>---</u>	<u>12,292</u>	<u>15,992</u>
45,234	45,234	45,234
<u>---</u>	<u>12,292</u>	<u>28,018</u>
<u>45,234</u>	<u>58,576</u>	<u>73,252</u>
<u>\$ 45,234</u>	<u>\$ 78,862</u>	<u>\$ 82,023</u>

**WARD ONE CITY PARISH**  
 Leesville, Louisiana  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Governmental Fund Type**  
**For the Year Ended June 30, 1988**

<b>Revenues</b>	
Court costs from Road Fund	\$ 32,579
Intergovernmental	18,144
Interest	243
Other	---
Total revenues	<u>50,966</u>
<b>Expenditures</b>	
Current	
General Government	
Salaries	57,844
Payroll taxes	8,830
Auto expense	2,580
Telephone	1,411
Office supplies and expense	2,228
Printing and copy services	216
Accounting	3,320
Insurance	6,766
Postage	446
Miscellaneous	440
Capital outlay	---
Total expenditures	<u>79,469</u>
Excess (deficiency) of revenues and (under) expenditures	(28,503)
Fund balance, beginning of year	<u>28,810</u>
Fund balance, end of year	<u>\$ 13,307</u>

The accompanying notes are an integral part of this statement.

**MARD ORE CITY MARSHAL**  
Lousville, Louisiana  
Notes to the Financial Statements  
June 30, 1984

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of the Mard Ore City Marshal of Lousville, Louisiana (the Marshal's office) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies and practices of the Marshal's Office.

**A. Reporting Entity**

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Marshal includes all funds, account groups, activities, or others that are controlled by the Marshal as an independently elected parish official. As an independently elected parish official, the Marshal is solely responsible for the operations of his office, which include hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Accordingly, the Marshal is a separate governmental reporting entity. Certain units of local government over which the Marshal exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish are excluded from the accompanying general purpose financial statements. These units of government are considered separate reporting entities and issue general purpose financial statements separate from that of the Marshal.

**B. Fund Accounting**

The Marshal's office uses funds and account groups to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by aggregation transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. In this financial statement, funds are classified into two categories: governmental and fiduciary.

WARD ONE CITY MARSHAL  
Beeville, Louisiana  
Notes to the Financial Statements  
June 30, 1988

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(CONTINUED)**

**B. Fund Accounting (Continued)**

Each category, in turn, is divided into separate "fund types". The fund classifications and a description of each existing fund type follows:

Governmental funds are used to account for all or most a government's general activities, including the collection and distribution of unmarked taxes (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The general fund is the only governmental fund necessary for the Marshal's Office.

Fiduciary funds are used to account for assets held on behalf of certain parties, including other governments, or on behalf of other funds within the government. The only fiduciary fund of the Marshal's Office is an agency fund used to record court costs, fines and bonds collected and subsequently expended, as ordered by the City Court. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. An account group is concerned only with the measurement of financial position and is not involved with measurement of results of operations. The only account group presently used by the Marshal's Office is that for general fixed assets.

WARD ONE CITY MARSHAL  
Lacombe, Louisiana  
Notes to the Financial Statements  
June 30, 1996

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**C. Basis of Accounting**

All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as set current assets. Penalties, fines, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Bonds posted are recorded as a liability in the Agency Fund until disposition is made by order of the City Court. Intergovernmental revenues and interest income are accrued when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

**D. Budgets**

The Marshal's Office does not adopt a budget for any of its funds.

**E. Due To/From Other Funds**

Amounts in each fund listed as due to/from are offset by corresponding entries in another fund. Funds shown as such are considered available for expenditures unless specifically restricted within the statements.

**F. Fixed Assets**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account group, and they are reported as expenditures in the general fund when purchased. No depreciation has been provided on general fixed assets. Fixed assets are recorded at historical cost except for those assets acquired before July, 1978 which are recorded at an estimated cost (\$2,278).

WARD ONE CITY MARSHAL  
Bossier, Louisiana  
Notes to the Financial Statements  
June 30, 1996

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**G. Compensated Absences**

An employee may earn 10 days vacation per year. Vacation accrues on January 1 of each year. There was no accumulated unpaid vacation and sick leave at June 30, 1996.

**H. Cash Equivalents**

Cash Equivalents include amounts in bank time deposits and certificates of deposit with original maturities of 90 days or less.

**I. Total Column on Combined Balance Sheet-All Fund Types and Account Groups**

The total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the City Marshal's financial position and operations.

**NOTE 2 - MARSHAL'S OFFICE OPERATION**

Louisiana Revised Statute 13:1609 provides that the City Judge may assign a man not to exceed \$25 on all criminal cases in operation of the Marshal's Office. On traffic cases which are not contested, the City Court (Judge's Office) collects the Marshal's cost portion and remits it to the Marshal's Office for deposit in the General Fund. The Marshal's Office collects the court costs and fines on all other cases, which are deposited in the Marshal's Agency Bond Fund. Amounts are transferred out of the Bond Fund to the General Fund, the City Court (Judge's Office) and other applicable agencies.

The amounts received from the processing of criminal and traffic cases are used to pay the expenses of operating the Marshal's Office, including salaries except for the Marshal's salary. The City Marshal's salary is paid by the City of Bossier and the Police Jury of Vernon Parish.

The city of Bossier provides office space to the Marshal's Office without charge.

**WARD ONE CITY MARSHAL**  
 Leesville, Louisiana  
 Notes to the Financial Statements  
 June 30, 1998

**NOTE 3 - CASH AND CASH EQUIVALENTS**

Under the state law, the Marshal's office may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Marshal's Office may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 1998 the Marshal's office has cash and cash equivalents (investments with a maturity date of 90 days or less) totaling \$23,367 as follows:

Demand deposits	\$ 23,367
Certificates of deposits	-----
	<b>\$ 23,367</b>

These deposits are stated at costs, which approximate market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. The securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank. Cash and cash equivalents (bank balances) at June 30, 1998, are secured as follows:

Bank Balances	\$11,542
Federal deposit insurance	\$11,822

**NOTE 4 - INTERGOVERNMENTAL RECEIVABLES, PAYABLES**

Fund	Governmental Entity	Receivable	Payable
General Fund	Bond Fund	\$ 481	\$ ---
General Fund	Leesville City Court	1,381	-----
		<b>\$ 1,862</b>	<b>\$ ---</b>
Bond Fund	Other governments	\$ ---	\$ 1,381
	General Fund	-----	481
		<b>\$ ---</b>	<b>\$ 1,862</b>

**WARD ONE CITY MARSHAL,**  
**Louisville, Louisiana**  
**Notes to the Financial Statements**  
**June 30, 1996**

**NOTE 5 - GENERAL FIXED ASSETS**

A summary of general fixed assets is shown below.

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Office Equip.	\$ 13,567	\$ ---	\$ ---	\$13,567
Autos	28,787	---	---	28,787
Radio Equip.	2,879	---	---	2,879
<b>Total</b>	<b>\$ 45,233</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$45,233</b>

**NOTE 6 - PENSION COMMITMENTS**

All employees of the Marshal's Office are members of the Social Security system. The Marshal's Office has no liabilities other than amounts accrued in the financial statements for contributions into the system.

**NOTE 7 - BONDS (FORFEIT)**

Cash bonds posted by persons charged to appear before the Louisville City Court are deposited into the "Bond Fund" (agency). These cash bonds remain in this account until ordered refunded or forfeited by the Court.

**NOTE 8 - CHANGES IN AGENCY FUND ASSETS AND LIABILITIES**

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
<b>BOND FUND</b>				
Assets				
Cash	\$ 18,000	\$ 384,382	\$ 390,620	\$ 9,762
Liabilities				
Due to general fund	\$ 222	\$ 179	\$ ---	\$ 401
Bonds posted due to other governments	18,000	383,807	390,620	9,620
	222	384	---	421
<b>Total Liabilities</b>	<b>\$ 18,222</b>	<b>\$ 384,382</b>	<b>\$ 390,620</b>	<b>\$ 9,762</b>



#### SUPPLEMENTAL DATA

WARD ONE CITY MARSHAL  
 Leesville, Louisiana  
 Analysis of Disbursements from Road Fund (Agency)  
 For the Years Ended June 30, 1996 and 1995

	1996	1995
Judge's Office, City Court of Leesville	\$ 34,005	\$ 30,280
General Fund-City Marshal	38,676	38,326
City of Leesville	93,000	99,684
Town of New Liess	50,341	33,959
Vernon Parish Police Jury	3,800	4,051
Vernon Parish Sheriff Dept.	3,800	3,580
Intigent Defender Board	14,964	18,719
Vernon Parish Clerk of Court	---	20
Louisiana Commission on Law Enforcement	4,500	4,982
Institution	110,874	132,888
Crime Victims Reparation	18,381	17,415
Refund	584	784
Supreme Court	4,330	3,400
Crime Lab	13,635	14,888
LSJPMCS	3,200	4,300
Other	888	312
	\$230,828	\$464,172