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**BUSTON CITY
MARSHAL'S OFFICE**
**FINANCIAL REPORT
SEPTEMBER 30, 1967**

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Release Date 11-15-68



RUSTON CITY MARSHAL'S OFFICE

**FINANCIAL REPORT
SEPTEMBER 30, 1997**

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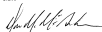
DON M. MCGEEHEE
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ACCOUNTANT'S COMPILATION REPORT

Honorable F. Michael Hilton
Ruston City Marshal's Office
P.O. Box 1582
Ruston, LA 71273

I have compiled the accompanying general purpose financial statements of the Ruston City Marshal's Office, a component unit of the City of Ruston, as of and for the year ended September 30, 1997, as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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



Don M. McGeehee
Certified Public Accountant
December 3, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS—OVERVIEW)**

RUSTON CITY MARSHAL'S OFFICE
COMBINED BALANCE SHEET -- ALL FUND TYPES AND ACCOUNT GROUP
SEPTEMBER 30, 1997

	Governmental		Fiduciary		Account		Totals	
	Fund Type		Fund Type		Group		(Memorandum Only)	
	General	Agency	Agency	Agency	General	Fund Assets	1997	1996
ASSETS								
Cash	\$ 46,501	\$ 2,309	\$ 0	\$ 0	\$ 0	\$ 0	\$ 48,810	\$ 39,612
Certificates of Deposit	30,000	0	0	0	0	0	30,000	10,000
NSF Check Receivable	0	238	0	0	0	0	238	0
Equipment	0	0	0	0	75,307	75,307	75,307	64,699
TOTAL ASSETS	\$ 76,501	\$ 2,547	\$ 0	\$ 0	\$ 75,307	\$ 75,307	\$ 154,355	\$ 134,311
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts Payable	\$ 101	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 101	\$ 1
Bonds Held for Future Disposition	0	2,250	0	0	0	0	2,250	1,000
Undisbursed Fines and Court Costs	0	0	0	0	0	0	0	141
Undisbursed Commitments	0	297	0	0	0	0	297	3,337
TOTAL LIABILITIES	101	2,547	0	0	0	0	2,695	4,479
FUND EQUITY:								
Investment in General Fund Assets	0	0	0	0	75,307	75,307	75,307	64,699
Fund Balance -- Unreserved and Undesignated	76,400	0	0	0	0	0	76,400	45,133
TOTAL FUND EQUITY	76,400	0	0	0	75,307	75,307	151,707	129,832
TOTAL LIABILITIES AND FUND EQUITY	\$ 76,501	\$ 2,547	\$ 0	\$ 0	\$ 75,307	\$ 75,307	\$ 154,355	\$ 134,311

The accompanying notes are an integral part of these financial statements.

RUSTON CITY MARSHAL'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES -- GOVERNMENTAL FUND TYPE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 1997
WITH COMPARATIVE AMOUNTS
FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>1997</u>	<u>1996</u>
REVENUES		
Bonding Fees	\$ 10,445	\$ 7,094
Commissions on Court Costs	60,279	60,019
Orning Course Fees	5,300	5,011
Home Incarceration Fees	19,625	7,038
Interest Income	3,929	3,357
On-Behalf Revenue	66,603	71,155
Other Fees	572	439
TOTAL REVENUES	<u>196,763</u>	<u>188,067</u>
EXPENDITURES:		
Capital Outlay -- Equipment	3,025	27,053
Accounting Fees	2,600	2,890
Dues and Subscriptions	323	570
Equipment Repair and Maintenance	1,990	731
Insurance	350	350
Law Enforcement Supplies	1,112	2,109
Miscellaneous	80	175
Motorcycle Training	847	565
Office Supplies	7,007	5,423
On-Behalf Expenses	66,603	71,155
Payroll Taxes	374	193
Rent	360	360
Schools, Seminars and Travel	6,442	1,632
Telephone and Utilities	5,059	6,098
Truck Expense	549	625
Uniforms	1,080	1,432
Vehicle Expense -- Deputies	4,524	3,129
Vehicle Expense -- Marshal	3,750	5,511
Wages	<u>28,666</u>	<u>29,292</u>
TOTAL EXPENDITURES	<u>167,535</u>	<u>188,153</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>29,228</u>	<u>(822)</u>
OTHER FINANCING SOURCES		
Sale of Fixed Assets	<u>100</u>	<u>7,678</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>31,227</u>	<u>7,056</u>
FUND BALANCE -- BEGINNING	<u>45,123</u>	<u>38,077</u>
FUND BALANCE -- ENDING	<u>\$ 76,400</u>	<u>\$ 45,123</u>

The accompanying notes are an integral part of these financial statements.

RUSTON CITY MARSHAL'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES --
(BUDGET (GAAP BASIS) AND ACTUAL -- GOVERNMENTAL FUND TYPE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 1997

	Budget	Actual	Variance -- Favorable (Unfavorable)
REVENUES			
Bonding Fees	\$ 10,000	\$ 10,445	\$ 445
Commissions on Court Costs	66,000	60,270	2,270
Driving Course Fees	5,000	5,300	300
Home Incarceration Fees	19,000	19,635	635
Interest Income	3,700	3,929	199
On-Behalf Payments	110,100	98,900	(11,600)
Other Fees	550	573	23
TOTAL REVENUES	<u>295,450</u>	<u>196,763</u>	<u>(7,702)</u>
EXPENDITURES			
Capital Outlay -- Equipment	26,448	3,935	24,510
Accounting Fees	2,000	2,000	0
Dues and Subscriptions	600	329	277
Equipment Repair and Maintenance	1,700	1,996	(296)
Insurance	276	250	25
Law Enforcement Supplies	2,200	1,112	1,088
Miscellaneous	100	80	20
Motorcycle Training	800	847	(47)
Office Supplies	6,000	7,307	(307)
On-Behalf Expenses	110,100	98,600	11,500
Payroll Taxes	400	374	26
Rent	360	360	0
Schools, Seminars and Travel	6,600	6,442	58
Telephone and Utilities	5,000	5,559	341
Truck Expense	700	549	151
Uniforms	1,700	1,060	640
Vehicle Expense -- Deputies	4,400	4,594	(194)
Vehicle Expense -- Marshal	2,600	2,720	70
Wages	30,000	28,885	1,115
TOTAL EXPENDITURES	<u>298,488</u>	<u>187,596</u>	<u>36,370</u>
EXCESS OF REVENUES OVER EXPENDITURES	0	31,167	31,167
OTHER FINANCING SOURCES			
Sale of Fixed Assets	100	100	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	100	31,267	31,167
FUND BALANCE -- BEGINNING	45,087	45,133	46
FUND BALANCE -- ENDING	<u>\$ 45,187</u>	<u>\$ 76,400</u>	<u>\$ 31,213</u>

The accompanying notes are an integral part of these financial statements.

RUSTON CITY MARSHAL'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ruston City Marshal's Office was created by special legislative Act RS 13; 1982 (25). Its territorial jurisdiction extends throughout Lincoln Parish, Louisiana.

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 entities. In November of 1994, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local government. The accounting and reporting policies of the Ruston City Marshal's Office conform to these generally accepted accounting principles and the requirements of Louisiana Revised Statutes 24:513 and to the guides set forth in the Louisiana Governmental Audit Guide and to the industry audit guide, *Audits of State and Local Government Units*, published by the American Institute of Certified Public Accountants. The following is a summary of the more significant policies:

A. REPORTING ENTITY

For financial reporting purposes, in conformity with GASB Statement No. 14, the Ruston City Marshal's Office is a component unit of the City of Ruston. For the purpose of this financial report, this component unit serves as the nucleus for its own financial reporting entity and issues separate financial statements.

B. FUND ACCOUNTING

The accounts of the Ruston City Marshal's Office are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Ruston City Marshal's Office revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements presented in this report, into two generic fund types and two broad fund categories as follows:

Governmental Funds--

General Fund. The General Fund is the general operating fund of the Ruston City Marshal's Office. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary Funds--

Agency Fund. The Agency Fund is used to account for assets held by the Ruston City Marshal's Office as an agent for individuals and private organizations. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. At any given point in time, total Agency Fund assets are equally offset by related liabilities including amounts due to the parties for whom the assets are being held by the Ruston City Marshal's Office. Agency Funds have no fund equity. Agency Funds do not have GAAP operations or GAAP operating statements.

RUSTON CITY MARSHAL'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 1997

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Fixed Assets Account Group—

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost. No depreciation is recorded on general fixed assets. General fixed assets are recorded as expenditures in the governmental fund type when purchased.

C. BASIS OF ACCOUNTING

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

The General Fund uses the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A sixty day availability period is used for revenue recognition for all revenues. Interest revenues are susceptible to accrual. Commissions and fees are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recognized when the related fund liability is incurred.

D. BUDGETARY PRACTICES

The Ruston City Marshal's Office prepared an operating budget on its general fund for the year ended September 30, 1997, as required by generally accepted accounting principles as applicable to governmental units. The operating budget is monitored by management and amended throughout the year as necessary. The amended budget for the General Fund is presented in the Statement of Revenue, Expenditures, and Changes in Fund Balances— Budget and Actual. No budgets are necessary on Agency Funds of the Ruston City Marshal's Office as these funds are of a custodial nature.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand, interest bearing demand deposits, and time deposits with original maturities of three months or less from the date of acquisition. Under state law, the Marshal may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Deposits are carried at cost which approximates market value.

RUSTON CITY MARSHAL'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 1997

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. VACATION AND SICK LEAVE

Vacation and sick leave are noncumulative. There are no accumulated and wasted benefits relating to vacation and sick leave that require accrual or disclosure at year end.

G. TOTAL COLUMNS ON THE COMBINED STATEMENT

The total columns on the combined statement is captioned Memorandum Only (preview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

H. COMPARATIVE DATA

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the financial position and operations. Certain amounts for 1996 have been reclassified to conform to the 1997 presentation.

I. USE OF ESTIMATES

The preparation of financial statements 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.

NOTE 2 – CASH AND CERTIFICATES OF DEPOSIT

Cash and certificates of deposit consists of cash on hand, interest bearing demand deposits and time deposits. At September 30, 1997, the carrying amount of deposits was \$78,610 and there was a petty cash fund of \$200. The bank balance for the deposits was \$152,193, of which \$120,000 was covered by federal depository insurance. The \$32,193 remaining balance was not covered by federal depository insurance nor was it covered by pledged securities. The failure to obtain coverage for this sum is a violation of state law.

NOTE 4 – CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets during 1997 is as follows:

	<u>Balance</u> 10/1/96	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 9/30/97
Equipment	<u>\$84,699</u>	<u>\$3,938</u>	<u>\$13,327</u>	<u>\$75,310</u>
Total General Fixed Assets	<u>\$84,699</u>	<u>\$3,938</u>	<u>\$13,327</u>	<u>\$75,310</u>

RUSTON CITY MARSHAL'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 1997

NOTE 5 – RETIREMENT COMMITMENTS

Ruston City Marshal's Office employees are paid through the City of Ruston and are therefore covered under the City's retirement program. The City of Ruston participates in the Municipal Employees' Retirement System of Louisiana. The Marshal's Office pays its employees supplemental wages. No retirement benefits are provided by the Marshal's Office.

NOTE 6 – ON-BEHALF PAYMENTS

Employees of the Ruston City Marshal's Office received salaries and fringe benefits from the City of Ruston and the State of Louisiana. The following is a summary of these on-behalf payments:

	1997	1996
Salaries	\$ 77,700	\$ 51,167
Fringe Benefits	20,907	12,969
Total On-Behalf Payments	\$ 98,607	\$ 71,166

Fringe benefits paid by the City of Ruston include pension plan contributions to the Municipal Employees' Retirement System of Louisiana.

NOTE 7 – FIDUCIARY FUND

The Ruston City Marshal's Office collects cash bail bonds posted by citizens arrested for criminal offenses or their bondsmen. These cash bail bonds are held until final disposition of the respective case involved or until such time as ordered forfeited by the court. When a final disposition of a case is made, the cash bail bond is returned to the citizen or bondsman that posted the bond. In the case of a bond that has been ordered forfeited by the court, the cash bail is disbursed to the Marshal's Fine and Court Cost Fund for further disbursement as provided by law. The cash bond fund is used to account for the collection and ultimate disposition of these cash bail bonds. A summary of changes in assets and liabilities are as follows for the year ended September 30, 1997.

Cash Bond Fund	Balance 10/1/96	Additions	Deletions	Balance 9/30/97
ASSETS				
Cash	\$ 1,000	\$ 9,459	\$ 6,209	\$ 2,250
TOTAL ASSETS	\$ 1,000	\$ 9,459	\$ 6,209	\$ 2,250
LIABILITIES				
Bonds Held for Future Disposition	\$ 1,000	\$ 9,369	\$ 6,113	\$ 2,250
TOTAL LIABILITIES	\$ 1,000	\$ 9,369	\$ 6,113	\$ 2,250

RUSTON CITY MARSHAL'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 1997

NOTE 7 – FIDUCIARY FUND (Continued)

The Ruston City Marshal's Office collects fines and court costs received from violators of misdemeanor charges and forfeited cash bail bonds. City fines are disbursed to the City of Ruston and state fines are disbursed to the Lincoln Parish Police Jury. Court costs are disbursed to various agencies including the Marshal's General Fund for criminal court cost as provided by law. The fine and court cost fund is used to account for the collection and disbursement of these amounts. A summary of changes in assets and liabilities are as follows for the year ended September 30, 1997:

<u>Fines and Court Costs Fund</u>	Balance 10/1/96	Additions	Deletions	Balance 9/30/97
ASSETS				
Cash	\$ 141	\$ 453,507	\$ 453,376	\$ (238)
TOTAL ASSETS	<u>\$ 141</u>	<u>\$ 453,507</u>	<u>\$ 453,376</u>	<u>\$ (238)</u>
LIABILITIES				
Undisbursed Fines and Court Costs	\$ 141	\$ 454,702	\$ 455,081	\$ (238)
TOTAL LIABILITIES	<u>\$ 141</u>	<u>\$ 454,702</u>	<u>\$ 455,081</u>	<u>\$ (238)</u>

The Ruston City Marshal's Office collects court ordered wage garnishments, receives proceeds from Marshal's sales (of court ordered seized property) and of sequestrations (of court ordered seized property). Receipts, after paying the costs associated with the garnishment, sale, or sequestration, are disbursed to the plaintiff or the plaintiff's attorney as provided by law. The civil fund is used to account for the collection and disbursement of these amounts. A summary of changes in assets and liabilities are as follows for the year ended September 30, 1997:

<u>Civil Fund</u>	Balance 10/1/96	Additions	Deletions	Balance 9/30/97
ASSETS				
Cash	\$ 3,337	\$ 445,152	\$ 448,222	\$ 297
TOTAL ASSETS	<u>\$ 3,337</u>	<u>\$ 445,152</u>	<u>\$ 448,222</u>	<u>\$ 297</u>
LIABILITIES				
Undisbursed Garnishments	\$ 3,337	\$ 446,330	\$ 447,370	\$ 297
TOTAL LIABILITIES	<u>\$ 3,337</u>	<u>\$ 446,330</u>	<u>\$ 447,370</u>	<u>\$ 297</u>

AGREED-UPON PROCEDURES

DON M. McGEHEE

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808 North Truxton
Ruston, Louisiana 71273-1384

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Honorable F. Michael Hilton
Ruston City Marshal's Office
P.O. Box 1382
Ruston, LA 71273

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Ruston City Marshal's Office and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Ruston City Marshal's compliance with certain laws and regulations during the year ended September 30, 1997 included in the accompanying *Louisiana Assertion Questionnaire*. This agreed-upon 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, I 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 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.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of the Ruston City Marshal as defined by LSA - RS 42:1101 - 1124 (the code of ethics), and a list of outside business interests of the Ruston City Marshal, as well as his immediate family.

Management provided me with the required list including the noted information.

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

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) 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 (3)] 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.

Management provided me with a copy of the original budget and the budget amendments made during the year.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the fiscal year did not unfavorably exceed budgeted amounts by more than 5%.

Accounting and Reporting

7. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

I examine supporting documentation for all six 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 six payments were 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 six selected disbursements indicated approval from the marshal.

Meetings

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

The Ruston City Marshal is an independently elected official and does not hold meetings.

Debt

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

I inspected copies of 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

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

I inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, and gifts.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Ruston City Marshal's Office 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.



Don M. McGhee
Certified Public Accountant
December 10, 1997