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STATE OF MISSISSIPPI
LEGISLATIVE AUDITOR
JANUARY 1, 1969

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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.



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Post Office Box 12529 Alexandria, LA 71315

May 21, 1998

Independent Auditor's Report

Larry W. Jansa, City Marshal
City Court of Pineville, Louisiana

I have audited the accompanying general purpose financial statements of the City Marshal of the City Court of Pineville, Louisiana (the Marshal's Office), a component unit of the City of Pineville, as of and for the year ended December 31, 1997 as listed in the table of contents. These general purpose financial statements are the responsibility of the Marshal's Office. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted the audit in accordance with generally accepted auditing standards. These 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Marshal's Office as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My work was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed in the table of contents as supplemental data is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Marshal's Office. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.


Roland D. Kraushaar
Certified Public Accountant

General Purpose Financial Statements
(Combined Statements - Overview)

CITY MARSHAL
CITY COURT OF FINEVILLE, LOUISIANA
 A Component Unit of the City of Fineville, Louisiana
 Combined Balance Sheet - All Fund Types and Account Group
 December 31, 2007

	Governmental	Fiduciary	Account	Total
	Fund-Type	Fund-Type	Group	
	General	Agency	Special	Governmental
	Fund	Fund	Fund	Component
ASSETS				
CASH	\$ 20,713	\$ 20,304	\$ -	\$ 41,017
Fixed assets	-	-	23,228	23,228
TOTAL ASSETS	\$ 20,713	\$ 20,304	\$ 23,228	\$ 64,245
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable (amounts posted)	\$ -	\$ 23,228	\$ -	\$ 23,228
TOTAL LIABILITIES	\$ -	\$ 23,228	\$ -	\$ 23,228
Fund Equity				
Investment in general fixed assets	\$ -	\$ -	\$ 23,228	\$ 23,228
Fund Balance				
Unreserved-designated	20,713	-	-	20,713
Total Fund Equity	\$ 20,713	\$ -	\$ 23,228	\$ 43,941
TOTAL LIABILITIES AND FUND EQUITY	\$ 20,713	\$ 23,228	\$ 23,228	\$ 67,169

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

CITY MARSHAL
 CITY COURT OF PINEVILLE, LOUISIANA
 A Component Unit of the City of Pineville, Louisiana
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues	
Court costs & fees	\$ 30,000
Interest	1,413
Miscellaneous	<u>1,000</u>
Total Revenues	\$ 32,413
Expenditures	
Current	
General Government	
Salaries and related expenses	\$ 21,807
Office supplies and expense	10,247
Professional fees	11,004
Insurance	1,000
Repairs and maintenance	1,747
Training and travel	1,074
Other costs	<u>100</u>
Total Expenditures	\$ 38,989
Excess (Deficit) of Revenues Over Expenditures	\$ (6,576)
Fund Balance, Beginning of Year	<u>30,811</u>
Fund Balance, End of Year	\$ 24,235

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

CITY MARSHAL
CITY COURT OF PINEVILLE, LOUISIANA
A Component Unit of the City of Pineville, Louisiana
Notes to the Financial Statements
December 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Court of Pineville, Louisiana was established by Louisiana Revised Statute 19:4495. The territorial jurisdiction extends throughout Parishes 6, 18 and 19 of Rapides Parish in which the City of Pineville is located. The Court is composed of a City Judge (elected), a City Marshal (elected) and a City Clerk (appointed by the City Judge). Court costs are assessed by the City Judge in all criminal matters, including traffic violations. These costs are utilized in operating the Court and Marshal's Office. Cases are deposited into separate special accounts for the City Marshal and the City Judge.

The accompanying statements of the City Marshal, City Court of Pineville, Louisiana 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. Financial Reporting Entity

For financial reporting purposes, the Marshal's Office is a component unit of the City of Pineville, Louisiana, the governing body of the City. The accompanying financial statements present information only on the funds and account group maintained by the Marshal's Office and do not present information on the City and the governmental services provided by it.

B. Fund Accounting

The Marshal's Office uses funds and an account group to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. In these financial statements, funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types." The fund classifications and a description of each existing fund type follow:

• Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of assessed 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.

CITY MARSHAL
CITY OF FINEVILLE, LOUISIANA
A Component Unit of the City of Fineville, Louisiana
Notes to the Financial Statements
1998-1999
December 31, 1997

a. Fiduciary Funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Fiduciary Funds is run by the Marshal's Office consist of two Funds: Marshal's Fund and Establishment Fund. 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.

C. Basis of Accounting

All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Governmental fund revenues are recognized when they become measurable and available as per current assets. Purchases, fines, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Bonds issued are recorded as a liability in the Agency Fund until disposition is made by order of the City Court. Intergovernmental revenue and interest income are recorded 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. 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 recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets. Fixed assets are recorded at historical cost.

F. Fund Values as Combined Balance Sheet - All Fund Types and Account Groups

The total values on the combined balance sheet is captioned "Memorandum only" to indicate that it is presented only to facilitate financial analysis. This is true because does not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles, nor is such comparable to a consolidation. Interfund eliminations have not been made in the preparation of this data.

CITY MARSHAL
CITY COURT OF FINEVILLE, LOUISIANA
 A Department Unit of the City of Pineville, Louisiana
 Notes to the Financial Statements
 (Continued)
 December 31, 1987

NOTE 2 - MARSHAL'S OFFICE OPERATION

Louisiana Revised Statute 13:1899 provides that the City Judge may assess a sum not to exceed \$50 on all criminal cases to be used in operation of the Marshal's Office. The Marshal's Office collects bonds, fines and court costs which are deposited in the Marshal's Fund. Revenues are transferred out of the Marshal's Fund to the General Fund, Pineville City Court (Judge's Office) and other appropriate agencies.

The Marshal's Office also collects garnishments from debtors and/or their employers and remits them to the proper creditor. The Marshal receives 5% of the net garnishment proceeds for this service.

The cost received from the processing of criminal and traffic cases are used to pay the expense of operating the Marshal's Office. The City Marshal's salary is paid by the City of Pineville and the Police Jury of Rapides Parish.

NOTE 3 - CASH

Under 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 or time deposits of State banks organized under Louisiana law and national banks having principal offices in Louisiana.

As December 31, 1987, the Marshal's Office had cash totaling \$48,898 as follows:

Demand deposits	\$ 48,898
Cash on hand	-----100
Total Cash	\$ 48,898 *****

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining cash balances) must be secured by Federal Deposit Insurance of the Deposits 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 (bank balances) as December 31, 1987, are secured as follows:

Bank balances	\$ 48,898

Federal deposit insurance	\$ 48,898 *****

CITY MARSHAL
 CITY COURT OF FINEVILLE, LOUISIANA
 A Component Unit of the City of Pineville, Louisiana
 Notes to the Financial Statements
 (Continued)
 December 31, 1997

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

The categories of general fixed assets at December 31, 1997 were as follows:

	Balance January 1, <u>1997</u>	ACQUISITIONS	DEPRECIATION	Balance December 31, <u>1997</u>
Automobiles	\$ 14,178	\$ -	\$ -	\$ 14,178
Equipment	<u>5,652</u>	<u>-</u>	<u>-</u>	<u>5,652</u>
Total	<u>\$ 19,830</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,830</u>

NOTE 5 - RISK MANAGEMENT

The Marshal's Office is exposed to various risks of loss related to theft, damage to, theft of and destruction of assets; errors and omissions; injuries to employees and the public; and natural disasters. The City of Pineville carries commercial insurance including workers' compensation and employee health and accident insurance. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

NOTE 6 - AGENCY FUNDS

Cash bonds posted by persons charged to appear before the Pineville City Court are deposited into the "Marshal's Fund," an agency fund. These cash bonds remain in this account until ordered refunded or forfeited by the court.

Payments for garnishments are paid to the Pineville City Court and are deposited into the "Garnishment Fund," an agency fund. These payments are first used to satisfy all fees of the Judge's Office and the Marshal's Office. The balance is remitted to the proper creditor or refunded to the garnishee.

CITY MARSHAL
 CITY COURT OF PINEVILLE, LOUISIANA
 A Component Unit of the City of Pineville, Louisiana
 Prior to the Financial Statements
 (Continued)
 December 31, 1987

NOTE 1 - CHANGES IN AGENCY FUNDS ASSETS AND LIABILITIES

	Balance January 1, <u>1987</u>	ACQUISITION	RELATIONS	Balance December 31, <u>1987</u>
<i>Marshall's Fund</i>				
<i>Assets</i>				
Cash	\$ 28,790	2241,050	2114,450	\$ 23,290
	*****	*****	*****	*****
<i>Liabilities</i>				
Bonds payable	\$ 28,790	2241,050	2114,450	\$ 23,290
	*****	*****	*****	*****
<i>Parish Court Fund</i>				
<i>Assets</i>				
Cash	\$ -	\$ 87,727	\$ 87,727	\$ -
	*****	*****	*****	*****
<i>Liabilities</i>				
Accrued payable	\$ -	\$ 87,727	\$ 87,727	\$ -
	*****	*****	*****	*****

EXPERIMENTAL DATA

CITY MARSHAL
CITY COURT OF FINEVILLE, LOUISIANA
 A Component Unit of the City of Fineville, Louisiana
 : Analysis of Disbursements from Agency Funds
 For the Year Ended December 31, 1987

Marshal's Fund Disbursements:

city Judge's office, City of Fineville, Louisiana	\$ 84,408
General Fund - City Marshal, cost	30,638
General Fund - City Marshal, interest	847
City of Fineville	34,873
Crime Lab	23,590
Indigent Defender Board	20,388
Louisiana Commission on Law Enforcement	4,901
Refunds	3,886
Police witness	3,554
Prohibition	19,659
G.M.I.-B.	1,981
Louisiana Trauma Head Injury	2,180
Miscellaneous	133
CARE	<u>4,683</u>
Total Disbursements - Marshal's Fund	\$234,488

Sheriffment Fund Disbursements:

Sheriffment	\$ 87,213
Commissions paid to Marshal	3,884
Fees paid to Civil Fee Fund	615
Interest paid to Marshal Cash Fund	43
REVENUE	4,898
Bank charges	<u>248</u>
Total Disbursements - Sheriffment Fund	\$ 97,591



Roland D. Kraushaar
Certified Public Accountant

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May 22, 1998

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Larry F. Jones, City Marshal
City Court of Pineville, Louisiana

I have audited the general purpose financial statements of City Marshal, City Court of Pineville, Louisiana, (the Marshal's Office) a component unit of the City of Pineville, Louisiana as of and for the year ended December 31, 1997, and have issued my report thereon dated May 22, 1998.

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.

The management of the Marshal's Office is responsible for establishing and maintaining an internal control structure. In fulfilling that 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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 my evaluation of the structure to future periods is subject to the risk that 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 City Marshal, City Court of Pineville, Louisiana, for the year ended December 31, 1997, I obtained an understanding of the internal control structure with respect to 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses using 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 specific internal control structures always does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose 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 operations that I consider to be material weaknesses as defined above.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.



Edward D. Kischbaum
Certified Public Accountant



Roland D. Kraushaar
Certified Public Accountant

1408 Texas Avenue Alexandria, LA 71301
Post Office Box 10538 Alexandria, LA 71318

May 22, 1998

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Larry W. Jasso, City Marshal
City Court Of Pineville, Louisiana

I have audited the financial statements of the City Marshal, City Court of Pineville, Louisiana, a component unit of the City of Pineville, Louisiana, for the year ended December 31, 1997, and have issued my report thereon dated May 22, 1998.

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 financial statements are free of material misstatement.

Compliance with laws, regulations, and grants applicable to the City Marshal, City Court of Pineville, Louisiana, is the responsibility of the management of the Marshal's Office. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Marshal's Office compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests 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. 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 Marshal's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Roland D. Kraushaar
Certified Public Accountant