

**Monroe City Marshal
Monroe, Louisiana**

**Basic Financial Statements
With Independent Auditors' Report
As of and for the Year Ended
April 30, 2004**

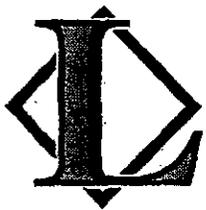
Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11-10-04

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT
AS OF AND FOR THE YEAR ENDED APRIL 30, 2004**

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LITTLE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Wm. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

Mr. Wince Highshaw
Monroe City Marshal
Monroe, Louisiana

We have audited the accompanying basic financial statements of the Monroe City Marshal as of and for the year ended April 30, 2004, as listed in the Table of Contents. These basic financial statements are the responsibility of the Monroe City Marshal. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with U.S. 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic 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 that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Monroe City Marshal as of April 30, 2004, and results of its operations for the year then ended, in conformity with U.S. generally accepted accounting principles.

As described in Note 1 to the basic financial statements, the Monroe City Marshal adopted the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments* and Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, as of May 1, 2003. This results in a change in the form and content of the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 1, 2004, on our consideration of the Monroe City Marshal's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Mr. Wince Highshaw
Monroe City Marshal
Monroe, Louisiana
April 30, 2004

The Management's Discussion and Analysis on pages 3 through 7 and the budgetary comparison schedule identified as Schedule I are not required parts of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consist primarily of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Litt + Associates, LLC

Monroe, Louisiana
September 1, 2004

Management's Discussion and Analysis

WINCE HIGHSHAW, JR.
MARSHAL
MONROE, LOUISIANA
OUACHITA PARISH

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MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Our discussion and analysis of the Monroe City Marshal's financial performance provides an overview for the Marshal's financial activities for the fiscal year ended April 30, 2004. Please read it in conjunction with the Marshal's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

The Marshal's net assets increased by \$19,652 or 13%.

The Marshal's total program revenues were \$173,305 in 2004 compared to \$184,494 in 2003, a decrease of \$11,189.

During the year ended April 30, 2004, the Marshal had total expenses, excluding depreciation, of \$960,226.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Marshal's Office as a whole. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Marshal's most significant funds. The remaining statements provide financial information about activities for which the Marshal acts solely as a trustee or agent for the benefit of those outside of the Marshal. The Marshal is an independently elected official. However, the Marshal is fiscally dependent on the City of Monroe for office space and related utility costs, as well as substantially all funding of salary and related employee benefit costs. Because the Marshal is fiscally dependent on the City of Monroe, the Marshal was determined to be a component unit of the City of Monroe. The accompanying financial statements present information only on the funds maintained by the Marshal.

Reporting the Funds Maintained by the Marshal as a Whole

The Statement of Net Assets and the Statement of Activities

Our analysis of the funds maintained by the Marshal as a whole begins on page 8. One of the most important questions asked about the Marshal's finances is "Is the Marshal as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the funds maintained by the Marshal as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken in account regardless of when cash is received or paid.

These two statements report the Marshal's net assets and changes in them. You can think of the Marshal's net assets - the difference between assets and liabilities - as one way to measure the Marshal's financial health, or financial position. Over time, increases or decreases in the Marshal's net assets are one indicator of whether its financial health is improving or deteriorating.

In the Statement of Net Assets and the Statement of Activities, we record the funds maintained by the Marshal as governmental activities.

Governmental activities - all of the expenses paid from the funds maintained by the Marshal are reported here which consists primarily of salaries, related benefits, automobile allowance, certain materials and supplies, communication services, repairs and maintenance and other program services. Fees for services (court costs), bond forfeitures, and on-behalf payments from the City of Monroe finance most of these activities.

Reporting the Most Significant Funds Maintained by the Marshal

Our analysis of the major funds maintained by the Marshal begins on page 8. The fund financial statements begin on page 8 and provide information about the most significant funds maintained by the Marshal - not the Marshal as a whole. However, the Marshal establishes other funds to help it control and manage money for particular purposes to show that it is meeting legal responsibilities for using certain fees. The Marshal governmental funds use the following accounting approaches.

Governmental funds - All of the Marshal's expenses are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Marshal's general government operations and the

expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain Marshal expenses. We describe the relationship (or differences) between governmental activities (reported in the Statement of Activities) and governmental funds in a reconciliation in Note 1 to the financial statements.

The Marshal as Trustee

The Marshal is the trustee, or fiduciary, for sales and seizure and garnishment funds. All of the Marshal's fiduciary activities are reported in a separate Statement of Fiduciary Net Assets on page 10. We exclude these activities from the Marshal's other financial statements because the Marshal cannot use these assets to finance its operations. The Marshal is responsible for ensuring that the assets reported in these funds are used their intended purpose.

THE FUNDS MAINTAINED BY THE MARSHAL AS A WHOLE

The Marshal's total net assets changed from a year ago, increasing from a year ago from \$156,312 to \$175,964. The fiscal year ended April 30, 2004, is the first year that GASB Statement 34 was applied. The Marshal was not required to restate the prior periods for purposes of providing comparative data. However, our analysis below will focus on key elements of the total governmental funds for the 2004 year. In future years, when prior information is available, a comparative analysis of the funds maintained by the Marshal will be presented.

Table 1
Net Assets

	Governmental Activities <u>2004</u>
Current assets	\$ 58,080
Capital assets	<u>145,645</u>
Total assets	<u>203,725</u>
Current liabilities	<u>27,761</u>
Net assets:	
Investments in capital assets	142,387
Unrestricted	<u>33,577</u>
Total net assets	<u>\$ 175,964</u>

Net assets of the funds maintained by the Marshal's governmental activities increased by \$19,652 or 13%. Unrestricted net assets, the part of net assets that can be used to finance

the Marshal's expenses without constraints or other legal requirements, increased by \$19,652 from \$13,925 to \$33,577.

**Table 1
Change in Net Assets**

	<u>Governmental Activities 2004</u>
Revenues	
Program revenues:	
Court costs and other charges	\$ 173,305
General Revenues:	
Bond forfeitures and intergovernmental	<u>819,025</u>
Total revenues	<u>992,330</u>
Expenses:	
General governmental - judicial	<u>972,678</u>
Increase in net assets	<u>\$ 19,652</u>

For the funds maintained by the Marshal, total revenues increased \$82,409 (9%) from total revenues for the year ended April 30, 2003, of \$909,921 to total revenues for the year ended April 30, 2004, of \$992,330. For the funds maintained by the Marshal, program revenues decreased \$11,189 (6%) from program revenues for the year ended April 30, 2003, of \$184,494 to program revenues for the year ended April 30, 2004, of \$173,305.

FUNDS MAINTAINED BY THE MARSHAL

For the funds maintained by the Marshal, the governmental funds (as presented on pages 8 - 9) reported a fund deficit of \$5,522, which is a decrease of \$19,449 from last year.

Budgetary Highlights

The Marshal amended its budget throughout the year as conditions occurred that warranted modifications to the budget. The unfavorable variance in personal services was caused by failure to budget supplemental pay for the month of April 2004. The unfavorable variance in professional services resulted from the failure of the City of Monroe to budget audit fees. Finally, the unfavorable variance in capital outlay was caused by the purchase of walkie-talkies.

CAPITAL ASSETS

The Marshal's investment in capital assets for its governmental activities as of April 30, 2004, amounts to \$145,645 (net of accumulated depreciation). This investment in capital assets includes land, building, furniture, equipment, and vehicles.

Major capital asset additions during the current fiscal year included the following:

- Walkie-Talkies at a combined cost of \$9,714.

Additional information on the Marshal's capital assets can be found in Note 6 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Marshal considered many factors when setting a fiscal year 2005 budget. Amounts available for appropriation in the governmental funds are expected to remain approximately the same as the revenues available for the year ended April 30, 2004.

It is anticipated that the governmental fund deficit will be eliminated by the close of April 30, 2005. The Marshal has added no major new programs or initiatives to be funded for the year ending April 30, 2005.

CONTACTING THE MARSHAL'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances for those funds maintained by the Marshal and to show the Marshal's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Monroe City Marshal at Monroe City Hall, Lea Joyner Expressway, Monroe, Louisiana 71201.

Basic Financial Statements

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET ASSETS
APRIL 30, 2004**

	<u>General Fund</u>	<u>Adjustments - Note 1</u>	<u>Statement of Net Assets</u>
ASSETS			
Cash and cash equivalents	\$ 4,991	\$ -	\$ 4,991
Receivables	-	53,089	53,089
Due from other agency	13,990	(13,990)	-
Capital assets, net of accumulated depreciation	-	145,645	145,645
	<u>-</u>	<u>145,645</u>	<u>145,645</u>
Total Assets	<u>\$ 18,981</u>	<u>\$ 184,744</u>	<u>\$ 203,725</u>
LIABILITIES			
Liabilities:			
Accounts payable	\$ 10,891	\$ 13,612	\$ 24,503
Due to primary government	13,612	(13,612)	-
Due within one year - Obligations under capitalized lease	-	3,258	3,258
	<u>-</u>	<u>3,258</u>	<u>3,258</u>
Total Liabilities	<u>24,503</u>	<u>3,258</u>	<u>27,761</u>
FUND BALANCE (DEFICIT)/NET ASSETS			
Fund balance (deficit):			
Unreserved, reported in:			
General Fund	(5,522)	5,522	-
Total Fund Balance	<u>(5,522)</u>	<u>5,522</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 18,981</u>	<u>-</u>	<u>-</u>
NET ASSETS			
Invested in Capital Assets, Net of Related Debt		142,387	142,387
Unrestricted		33,577	33,577
		<u>142,387</u>	<u>142,387</u>
Total Net Assets		<u>\$ 175,964</u>	<u>\$ 175,964</u>

The accompanying notes are an integral part of this statement.

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
STATEMENT OF GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES/
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2004**

	General Fund	Adjustments - Note 1	Statement of Activities
EXPENDITURES/EXPENSES			
Judiciary:			
Personal services	\$ (555,757)	\$ -	\$ (555,757)
Related benefits	(165,710)	-	(165,710)
Automobile allowance	(134,354)	-	(134,354)
Uniforms	(25,554)	-	(25,554)
Insurance	(248)	-	(248)
Maintenance and supplies	(8,956)	-	(8,956)
Office supplies	(5,179)	-	(5,179)
Postage	(1,411)	-	(1,411)
Professional fees	(17,213)	-	(17,213)
Telephone, radio, and communication services	(14,668)	-	(14,668)
Leases - operating	(2,995)	-	(2,995)
Travel and seminars	(11,709)	-	(11,709)
Utilities	(8,830)	-	(8,830)
Warrant car expense	(2,856)	-	(2,856)
Capital Outlay	(9,714)	9,714	-
Capital leases	(3,553)	2,740	(813)
Depreciation	-	(12,452)	(12,452)
Other	(3,973)	-	(3,973)
Total Expenditures/Expenses	<u>(972,680)</u>	<u>2</u>	<u>(972,678)</u>
PROGRAM REVENUES			
Court costs	170,370	-	170,370
Other charges for services	2,935	-	2,935
Program Revenues	<u>173,305</u>	<u>-</u>	<u>173,305</u>
Net Program Expense	<u>(799,375)</u>	<u>2</u>	<u>(799,373)</u>
GENERAL REVENUES			
Intergovernmental - City of Monroe	762,225	-	762,225
Bond forfeitures	17,701	39,099	56,800
Total General Revenues	<u>779,926</u>	<u>39,099</u>	<u>819,025</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(19,449)	39,101	19,652
FUND BALANCE (DEFICIT)/NET ASSETS:			
Beginning of the Year	<u>13,927</u>	<u>142,385</u>	<u>156,312</u>
End of Year	<u>\$ (5,522)</u>	<u>\$ 181,486</u>	<u>\$ 175,964</u>

The accompanying notes are an integral part of this statement.

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS
APRIL 30, 2004**

	<u>Agency Funds</u>		<u>Total</u>
	<u>Sales and Seizure</u>	<u>Garnishments</u>	
ASSETS			
Cash and cash equivalents	\$ 36	\$ 16,203	\$ 16,239
Receivables	9,394	-	9,394
Total Assets	<u>\$ 9,430</u>	<u>\$ 16,203</u>	<u>\$ 25,633</u>
LIABILITIES			
Liabilities:			
Unsettled deposits due to others	<u>\$ 9,430</u>	<u>\$ 16,203</u>	<u>\$ 25,633</u>
Total Liabilities	<u>\$ 9,430</u>	<u>\$ 16,203</u>	<u>\$ 25,633</u>

The accompanying notes are an integral part of this statement.

Notes to the Financial Statements

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2004**

INTRODUCTION

As provided for by the Louisiana State Legislature by Act 32 of 1960, Louisiana Revised Statutes 13:1879, the Monroe City Marshal (the "Marshal") is the executive officer of the City Court of Monroe (the "Court"). The Marshal is responsible for carrying out the orders of the Court as handed down by its judges. Those orders include the service of process of both civil and criminal suits. The Marshal, whose jurisdiction includes Wards 3 and 10 of Ouachita Parish, is elected for a period of six years. The current term expires December 31, 2006. The Marshal is independently responsible for the General Fund and the trust and agency funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Monroe City Marshal have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (the "GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments* (the "Statement"), which was unanimously approved in June 1999 by the Governmental Accounting Standards Board. Certain of the changes in the Statement include the following:

For the first time the financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Marshal's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Marshal's activities.
- A change in the fund statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including the notes to the financial statements). The Marshal has elected to implement the provisions of the Statement as required by the City of Monroe for the fiscal year ended April 30, 2004.

B. REPORTING ENTITY

For reporting purposes, the City of Monroe, Louisiana (the "City") serves as the financial reporting entity for the City. The financial reporting entity consists of (a) the primary government (City), (b) organizations for which the primary government is financially

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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accountable, and (c) other organizations for which the 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 (GASB) Statement No. 14 established criteria determining which component units should be considered part of the City for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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.
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.

The City Marshal is an independently elected official. However, the City Marshal is fiscally dependent on the City of Monroe for office space, related utility costs, insurance and substantially all salaries and related employee benefit costs. Because the City Marshal is fiscally dependent on the City, the City Marshal was determined to be a component unit of the City of Monroe, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the City Marshal and do not present information on the City of Monroe, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Marshal uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Marshal functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2004**

Governmental Funds

Governmental funds account for all or most of the Marshal's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the Monroe City Marshal. The following are the Marshal's governmental funds:

General Fund

The General Fund is the primary operating fund of the Marshal, and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Marshal's policies.

Fiduciary Funds

Fiduciary funds reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Marshal are agency funds. The Marshal maintains two agency funds: the Sales and Seizure Fund and the Garnishment Fund. The agency fund is used as a depository for garnishments and proceeds from the Marshal's sales. Disbursements from the fund are made to the Marshal, litigants, et cetera, in the manner prescribed by law. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of Statements A and B are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Marshal's operations.

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2004**

The amounts reflected in the General Fund of Statements A and B use 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 pay liabilities of the current period. The Marshal considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Marshal's fees and other court costs are recorded in the year in which they are earned.

Substantially all other revenues are recognized when received by the Marshal.

Based on the above criteria, Marshal's fees and other court costs are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Marshal as a whole. These statements include all the financial activities of the Marshal. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from the City Court of Monroe's users as a fee for

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2004**

services; program revenues reduce the cost of the function to be financed from the Marshal's general revenues.

Reconciliation

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Statement B) and Statement of Net Assets (Statement A) are as follows:

Statement B		
Accrual of Surety Bond Forfeiture Receivable	\$	39,099
Capitalization of Capital Assets		9,714
Recording of Depreciation Expense		(12,452)
Present Value of Payments Made Under Capital Lease		2,740
		39,101
Adjustment to Beginning Fund Balance For Prior Years		142,385
Net Effect of Changes	\$	181,486
Statement A		
Recording of Surety Bonds Receivable	\$	39,099
Recording of Net Capital Assets		145,645
Recording of Capitalized Lease Obligation		(3,258)
		181,486
Net Effect of Changes	\$	181,486

E. BUDGETS

A proposed budget for the general fund of the Marshal is prepared on the modified accrual basis of accounting. The budget is legally adopted by the Marshal and then amended during the year, as necessary. The budget is established and controlled at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. The Marshal authorizes all amendments to the budget. Amendments were made to the original budget and all amendments are reflected in budget comparison.

Formal budgetary integration is employed as a management control device during the year.

F. CASH AND CASH EQUIVALENTS

Under state law, the Marshal may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. The Marshal may invest in certificates

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CITY OF MONROE, LOUISIANA
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and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. Cash and cash equivalents include cash, demand deposits, interest-bearing demand deposits, and amounts in time deposits and those investments with original maturities of 90 days or less.

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Marshal maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings and building improvements	5 – 40 years
Computer Equipment	3 – 5 years
Equipment	5 – 10 years
Furniture and fixtures	5 – 10 years
Vehicles	5 years

H. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

I. RISK MANAGEMENT

The Marshal is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, and errors and omissions. In order to handle such risk of loss, it is the Marshal's policy to maintain commercial insurance policies for fidelity bond coverage. The City of Monroe maintains automobile insurance coverage for the Marshal's vehicles. However, general and property liability insurance coverage is not maintained on a building recorded in the

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
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AS OF AND FOR THE YEAR ENDED APRIL 30, 2004**

Marshal's capital assets. The Marshal inherited the building from the prior Monroe City Marshal and initially utilized the building as the office for the Marshal's operations. The Marshal is no longer occupying the building. The Marshal is in the process of determining whether or not the Marshal has legal ownership of the building. The Marshal will not insure the property unless it is determined that the Marshal has legal ownership of the building. No claims were paid on any of the policies during the past three years that exceeded the policies' coverage amounts.

2. DEFICIT FUND EQUITY

The following individual fund has a deficit in the unreserved fund balance at April 30, 2004:

General Fund	<u>\$5,522</u>
--------------	----------------

The Marshal intends to erase the deficit through a reduction in expenditures.

3. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following individual fund had actual expenditures over budgeted appropriations for the year ended April 30, 2004:

Fund	Original Budget	Final Budget	Actual	Unfavorable Variance
General Fund	<u>\$ 942,835</u>	<u>\$ 922,794</u>	<u>\$ 972,680</u>	<u>\$ (49,886)</u>

4. CASH AND CASH EQUIVALENTS

At April 30, 2004, the Monroe City Marshal has cash and cash equivalents (book balances) totaling \$21,230 as follows:

Demand deposits	<u>\$ 21,230</u>
-----------------	------------------

These deposits are stated at cost, which approximates 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**MONROE CITY MARSHAL
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At April 30, 2004, the Marshal has \$31,209 in deposits (collected bank balances). These deposits are secured from risk by \$31,209 of federal deposit insurance and \$595,732 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Marshal that the fiscal agent has failed to pay deposited funds upon demand.

5. RECEIVABLES

The receivables at April 30, 2004, are summarized as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Agency Funds</u>
Charges for services – Due from City Court of Monroe	\$ 13,990	\$ -
Surety Bond Forfeitures – City of Monroe	39,099	
Sales of seized property	-	9,394
Totals	<u>\$ 53,089</u>	<u>\$ 9,394</u>

The Marshal utilizes the direct write-off method for recording uncollectible accounts receivable. The use of this method produces results that are not materially different from utilization of the allowance method of recording bad debts.

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended April 30, 2004, is as follows:

<u>Governmental Activities</u>	<u>April 30, 2003</u>	<u>Additions</u>	<u>Retirements</u>	<u>April 30, 2004</u>
Land	\$ 24,000	\$ -	\$ -	\$ 24,000
Buildings	135,732			135,732
Vehicles	61,925			61,925
Furniture and equipment	84,625	9,714		94,339
Total	<u>306,282</u>	<u>9,714</u>	<u>-</u>	<u>315,996</u>

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2004**

Less accumulated depreciation:			
Buildings	46,219		46,219
Vehicles	43,107	8,065	51,172
Furniture and equipment	68,573	4,387	72,960
	<u>157,899</u>	<u>12,452</u>	<u>-</u>
Total	<u>157,899</u>	<u>12,452</u>	<u>170,351</u>
Capital Assets, Net	<u>\$148,383</u>	<u>\$ (2,738)</u>	<u>\$ -</u>
			<u>\$145,645</u>

The Marshal no longer occupies the building included in its capital assets. The building and its related land are idle property. The total carrying amount of the building, its improvements, and the land was \$113,513 at April 30, 2004.

7. LEASES

Operating Leases

The Marshal leases various office equipment under operating leases. Rental expense in connection with these leases was \$4,875 for the year ended April 30, 2004. The future minimum lease payments under noncancelable operating leases are as follows:

<u>Year Ending</u>	<u>Amount</u>
April 30, 2005	\$951

Capital Lease

The Marshal records items under capital leases as an asset and an obligation in the accompanying financial statements. During the year ended April 30, 2003, the Marshal entered into a capital lease agreement for the lease of computer equipment. The following is a schedule of future minimum lease payments under the capital lease, together with the present value of the net minimum lease payments, as of April 30, 2004:

<u>Year Ending</u>	<u>Amount</u>
April 30, 2005	<u>\$ 3,553</u>
Net minimum lease payments	3,553
Less: Amount representing interest	<u>(295)</u>
Present value of net minimum lease payments	<u>\$ 3,258</u>

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2004**

8. LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended April 30, 2004:

	<u>Capitalized Leases</u>
Long-term obligations at May 1, 2003	\$ 5,998
Additions	-
Deductions	<u>(2,740)</u>
Long-term obligations at April 30, 2004	<u>\$ 3,258</u>

**9. CHANGES IN AGENCY FUNDS
DEPOSITS DUE OTHERS**

A summary of changes in agency fund deposits due others for the year ended April 30, 2004, is as follows:

Balance at April 30, 2003	\$ 64,612
Additions	867,879
Reductions	<u>(906,858)</u>
Balance at April 30, 2004	<u>\$ 25,633</u>

10. ON-BEHALF PAYMENTS

The City of Monroe made on-behalf payments of \$762,225 for the Marshal for the year ended April 30, 2004, as follows:

Salaries	\$ 537,855
Fringe benefits	165,885
Operating expenses	<u>58,485</u>
Total	<u>\$ 762,225</u>

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2004**

11. PRIOR YEAR RESTATEMENT

The Marshal implemented GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. The Statement requires reporting capital assets net of accumulated depreciation and obligations under capital lease in the government-wide financial statements. The impact of the restatement on the governmental funds is as follows:

Fund Balance, April 30, 2003	\$ 13,927
Adjustment to capitalize assets and to record beginning accumulated depreciation on those assets as of April 30, 2003	148,383
Adjustment to record capitalized lease obligation	<u>(5,998)</u>
Governmental activities net assets, April 30, 2003	<u>\$ 156,312</u>

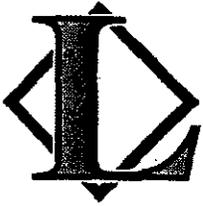
Required Supplemental Information

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED APRIL 30, 2004**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Over (Under)
	Original	Final		
REVENUES				
Program revenues:				
Court costs	\$ 170,016	\$ 170,020	170,370	\$ 350
Other charges for services	720	3,017	2,935	(82)
General revenues:				
Intergovernmental - City of Monroe	751,391	733,391	762,225	28,834
Bond forfeitures	19,992	17,701	17,701	-
Total revenues	<u>\$ 942,119</u>	<u>\$ 924,129</u>	<u>\$ 953,231</u>	<u>\$ 29,102</u>
EXPENDITURES				
Judiciary:				
Personal services	547,689	529,689	555,757	26,068
Related benefits	154,052	154,052	165,710	11,658
Automobile allowance	136,800	136,800	134,354	(2,446)
Uniforms	23,462	25,800	25,554	(246)
Insurance	3,000	250	248	(2)
Maintenance and supplies	9,996	10,000	8,956	(1,044)
Office supplies	5,496	5,500	5,179	(321)
Postage	1,500	1,500	1,411	(89)
Professional fees	4,248	4,248	17,213	12,965
Telephone, radio, and communication services	10,488	10,500	14,668	4,168
Leases - operating	6,600	6,600	2,995	(3,605)
Travel and seminars	13,500	13,500	11,709	(1,791)
Utilities	15,000	15,000	8,830	(6,170)
Warrant car expense	3,000	3,000	2,856	(144)
Capital Outlay	2,496	2,500	9,714	7,214
Capital leases	-	-	3,553	3,553
Other	5,508	3,855	3,973	118
Total expenditures	<u>942,835</u>	<u>922,794</u>	<u>972,680</u>	<u>49,886</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(716)	1,335	(19,449)	(20,784)
FUND BALANCE AT BEGINNING OF YEAR	<u>13,927</u>	<u>13,927</u>	<u>13,927</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 13,211</u>	<u>\$ 15,262</u>	<u>\$ (5,522)</u>	<u>\$ (20,784)</u>

**Independent Auditors' Report Required
by *Government Auditing Standards***

The following independent Auditors' report on compliance with laws and regulations and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

**Independent Auditors' Report on Compliance and
Internal Control Over Financial Reporting Based on
an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

Wm. TODD LITTLE, CPA
CHARLES F. MARCHBANKS, JR., CPA

Mr. Wince Highshaw
Monroe City Marshal
Monroe, Louisiana

We have audited the basic financial statements of the Monroe City Marshal as of and for the year ended April 30, 2004, and have issued our report thereon dated September 1, 2004. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Monroe City Marshal's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance

As part of obtaining reasonable assurance about whether the Monroe City Marshal's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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*.

Monroe City Marshal
Monroe, Louisiana
Independent Auditors' Report on Compliance
And Internal Control Over Financial Reporting, etc.
April 30, 2004

However, we noted an immaterial instance of noncompliance and an other matter involving internal control that we reported to the management of the Monroe City Marshal in a separate letter dated September 1, 2004.

This report is intended solely for the information and use of the Monroe City Marshal, management of the Marshal's office, and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Little & Associate, L.L.C.
Monroe, Louisiana
September 1, 2004

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA**

**Schedule of Findings and Questioned Costs
As of and For the Year Ended April 30, 2004**

A. SUMMARY OF AUDIT RESULTS

1. The Independent Auditors' Report expresses an unqualified opinion on the basic financial statements of the Monroe City Marshal.
2. No instances of noncompliance material to the financial statements of the Monroe City Marshal were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditors' Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None.

**MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA**

**Summary Schedule of Prior Audit Findings
As of and For the Year Ended April 30, 2004**

In connection with our audit of the Marshal as of and for the year ended April 30, 2004, in accordance with the *Louisiana Governmental Audit Guide* we have also reviewed the status of prior year findings. The following presents the status of those findings:

Independent Auditors' Report on Compliance and Internal Control

03-1 Need to Comply with Louisiana Local Government Budget Act

Finding: Budgets were not adopted for the general fund for the year ended April 30, 2003. Louisiana Revised Statute (LRS) 39:1302 requires each political subdivision to prepare a budget. LRS 39:1302, as amended, now includes city courts, and thereby city marshals, in the definition of a political subdivision. In addition, LRS 39:1306 requires the Marshal to complete a proposed budget and to make it available for public inspection no later than fifteen days prior to the beginning of each fiscal year. LRS 39:1309 requires the Marshal to adopt the budget prior to May 1 of each year.

Current Status: The Marshal is preparing a budget and adopting it in a timely manner.

03-2 State of Accounting and Reporting Function

Finding: During our audit of the financial statements of the Marshal's office, we observed certain matters which impair the ability of the accounting function to produce financial statements and related supporting documentation in an accurate and timely manner, both for external reporting purposes and internal decision making. Examples of items that indicate improvement is needed are as follows:

1. Proper recording of adjusting journal entries and reconciling the fund balance to the prior year's financial statements.
2. The on-behalf payments made by the City of Monroe were not recorded in the general ledger, and the Marshal did not maintain copies of the invoices paid by the City on behalf of the Marshal.

MONROE CITY MARSHAL
CITY OF MONROE, LOUISIANA

Summary Schedule of Prior Audit Findings
As of and For the Year Ended April 30, 2004

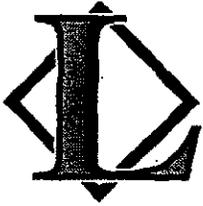
3. The Sales Fund is supposed to be self-liquidating. However, it could not be determined why a balance remained in the Fund or how much was due to others.
4. The trial balance provided by the Marshal for the Garnishment Fund did not agree, in some instances, with the balances in the general ledger provided by the auditee. Additionally, the reconciled bank balances per the Marshal's bank reconciliations for the Sales Fund and the Garnishment Fund did not agree to each fund's bank balance as recorded in the fund's trial balance.
5. The software utilized to maintain the database for transactions in the Garnishment Fund performs certain calculations and distributions automatically. Each month's transactions are downloaded monthly to the Marshal's general ledger system. However, it is not clear as to how the software determines the amounts that are recorded in the general ledger's receipts and disbursements accounts.
6. The Garnishment Fund's software system (discussed above) does not permit the printing of an outstanding garnishment payable report. As a result, the Marshal is unable to reconcile the amount of garnishments payable per the software system to the amount of garnishments payable (Due to Others) in the general ledger. Also, the Marshal is of the opinion that the Garnishment Fund has unidentified funds, that is, funds which cannot be attributed to a specific case.

Current Status: The conditions noted above have been resolved.

03-3 Insurance

Finding: The predecessor Marshal did not renew the automobile insurance coverage and the general and property liability insurance coverages during the year ended April 30, 2003.

Current Status: No longer applicable – Automobile insurance is being provided through the City of Monroe. The Marshal inherited the land and buildings from the prior Monroe City Marshal, and it is not clear as to whether the Marshal owns such real estate. After consulting with City Attorney for the City of Monroe, the Marshal has determined that insurance coverage for the real estate will not be renewed until ownership of the real estate has been determined. The resolution of the ownership issue is pending.



LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

September 1, 2004

Mr. Wince Highshaw
Monroe City Marshal
Monroe, Louisiana

In planning and performing our audit of the basic financial statements of the Monroe City Marshal as of and for the year ended April 30, 2004, we considered the Monroe City Marshal's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We reported on the Monroe City Marshal's compliance and internal control over financial reporting in our report dated September 1, 2004. This letter does not affect our report dated September 1, 2004, on the financial statements of Monroe City Marshal.

We will review the status of these comments during our next audit engagement. We have already discussed some of these comments and suggestions with various members of management, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

LITTLE & ASSOCIATES, LLC
Certified Public Accountants

Little & Associates, LLC

MANAGEMENT LETTER FINDINGS AND RECOMMENDATION

ML-04-01 Need to Comply with Louisiana Local Government Budget Act

Finding

The Marshal did not adequately monitor budgets. Louisiana Revised Statutes 39:1309–1310 requires the Marshal to adopt a budget amendment when actual expenditures to date plus projected expenditures for the remainder of the year exceed estimated annual budgeted expenditures by five percent or more. For the year ended April 30, 2004, actual expenditures exceeded budgeted expenditures by \$49,886 or 5.40%. The Marshal's budget included the City of Monroe's budgeted amounts for the Marshal's office. The City of Monroe did not amend the expenditures in its budget for the Marshal's office. As a result, the unfavorable variances in the City of Monroe's budget adversely affected the Marshal's budget/actual expenditure comparisons and contributed to the variance of 5.40%.

Recommendation

The Marshal should amend its budget when it is anticipated that total actual expenditures plus projected expenses for the remainder of the year will exceed budget amounts by five percent or more. In addition, since the Marshal has no control over the City of Monroe's budget for the Marshal's office, the Marshal should consider excluding the City's budget when performing actual/budget comparisons and for maintaining compliance with the Local Governmental Budget Act.

Management's Corrective Plan

The Marshal and his chief accountant will review Louisiana Revised Statutes 39:1309–1310 and will amend its budgets in accordance with the requirements of the statutes. The Marshal will exclude the City's budget when performing actual/budget comparisons in its efforts to maintain on-going compliance with the Local Governmental Budget Act.

ML-04-02 Fund Deficit in the General Fund

Finding

The Marshal had a deficit in its unreserved fund balance at April 30, 2004, in the amount of \$5,522. Deficits in its unreserved fund balance could impair the Marshal's ability to meet its short-term obligations.

Recommendation

The Marshal should monitor its revenues and expenses more closely and should take the necessary

course of action to ensure that the fund deficit as of April 30, 2004, is eliminated and that fund deficits will not be incurred in future years.

Management's Corrective Plan

The Marshal and his chief accountant will monitor its revenues and expenses more closely and will take the actions necessary to eliminate the fund deficit at April 30, 2004, and to prevent the incurrance of fund deficits in the future.

Person Responsible for Corrective Action

Mr. Wince Highshaw
Monroe City Marshal
Post Office Box 777
Monroe, Louisiana 71210-0777
Telephone: (318) 329-2585
Facsimile: (318) 329-2632