

BOSSIERE CITY MUNICIPAL
City of Bossier City, Louisiana

Combining Balance Sheet

December 31, 1999

with comparative totals for December 31, 1998

Account	Documentary Title Documents		Social Services		Airport/Fair		General		Total	
	Balance	Change	Balance	Change	Balance	Change	Balance	Change	Balance	Change
Cash	\$ 84,874	93,081	77,717	199,174	—	—	—	—	199,174	171,139
Property and equipment	—	—	—	—	—	—	—	—	56,643	56,643
Total assets	\$ 84,874	93,081	77,717	199,174	—	—	—	—	255,817	227,782
Liabilities, Fund Balances, and Other Credits	\$ —	38,081	—	38,081	—	—	—	—	38,081	38,081
Liabilities - accounts payable	—	—	—	—	—	—	—	—	38,081	38,081
Fund balances and other credits: Investment in general fund assets	58,885	—	37,237	324,943	—	—	—	—	324,943	324,943
Fund balances - unreserved - unassigned	38,286	—	37,237	234,841	—	—	—	—	234,841	234,841
Total fund balances and other credits	\$ 97,171	—	74,474	559,784	—	—	—	—	559,784	559,784
Total liabilities, fund balances, and other credits	\$ 97,171	38,081	74,474	597,865	—	—	—	—	597,865	597,865

See accompanying notes to financial statements.

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BOSSIER CITY MARSHAL
City of Bossier City, Louisiana

Financial Statements

December 31, 1996

(With Independent Auditor's Report Thereon)

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

Release Date 1/11/1997

Mr. Jeremy Wyatt, Marshal
City of Bossier City, Louisiana
February 28, 1997
Page 2

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by the personnel of the Marshal's office during the course of our audit.

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

Very truly yours,

K. M. G. Paul Marshall, L.L.P.

BOSSIER CITY MARSHAL
City of Bossier City, Louisiana

Notes to Financial Statements

December 31, 1998

(3) Summary of Significant Accounting Policies

The Bossier City Marshal (the "Marshal") is a separate department within the City of Bossier City's (the "City") organizational structure. The Marshal's office is funded by the City. Property and equipment purchased by the City are recorded in the City's general fixed asset account group. The Marshal's departmental expenses such as payroll and related costs, routine travel, utilities, etc., are paid for by the City. These financial statements account for all activities of the Marshal's office not funded by the City.

The Marshal is the treasurer of the City Court and, therefore, is responsible for executing the orders and resolutions of the City Court.

(A) Reporting Entity

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity.

The Marshal's financial statements are included in the City's reporting entity as a discretely presented component unit because of the significance of their financial relationship with the City.

The Marshal is an elected official who is fiscally dependent on the City. The City has the ability to modify or approve the budget which is funded by the City's General Fund except for certain funds collected as court costs, pursuant to state statute, which are under the control of the Marshal. The Marshal serves the judiciary of the City.

(B) Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement focus applied. Governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. All revenues are recorded when received in cash because they are generally not receivable until actually received. Expenditures are recognized when the related fund liability is incurred. The accompanying financial statements have been prepared on the modified accrual basis of accounting.

(Continued)

BONNER CITY MARSHAL
 City of Bonner City, Louisiana

Statement of Changes in Asset
 and Liability - Agency Fund
 Traffic Fund

For the year ended December 31, 1999

	Balance January 1, 1999	Additions	Deductions	Balance December 31, 1999
Asset - cash	\$ ---	204,642	204,642	---
Liability - due to City Court	\$ ---	204,642	204,642	---

See accompanying notes to financial statements.

BOSSIER CITY MARSHAL
 City of Bossier City, Louisiana

Notes to Financial Statements

(C) Basis of Presentation — Fund Accounting

The accounts of the Marshal are organized on the basis of funds or account groups, 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 balance, revenues and expenditures. The following funds are used by the Marshal:

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions are financed. The acquisition, use, and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. All governmental funds are accounted for on a spending measurement basis where the focus is upon determination of changes in financial position rather than upon net income determination. Each of the following funds are considered special revenue funds for financial reporting purposes given that specific revenue sources of each are restricted to use for a specified purpose. The fund captioned General Fund is not a general fund as defined for governmental financial reporting purposes.

Contingency Fund

The Contingency Fund is used to account for monthly receipts from the City Court for the Marshal's share of additional court costs assessed by the court. Both the Marshal and City Court receive ten dollars per criminal case as authorized by Louisiana State Statute R.S. 13:1829C. The Marshal uses this fund to pay for the operational expenses of the office.

Garnishment Fund

The Garnishment Fund is used to account for the collection and disbursement of garnishments of wages in accordance with the orders and writs of the City Court. The Marshal receives a commission of six percent for the execution of orders and writs of the City Court as authorized by Louisiana State Statute R.S. 33:1784.

General Fund

The General Fund is used to account for the collection and disbursement of the sale or foreclose of property in accordance with the orders and writs of the City Court. The Marshal receives a commission of six percent for the execution of the orders and writs and fees for related services as established by Louisiana State Statute R.S. 33:1784.

BOSSER CITY MARSHAL
 City of Bossier City, Louisiana

Notes to Financial Statements

FIDUCIARY FUNDS - AGENCY FUND

Agency funds are used to account for assets held in a trustee capacity. The Agency Fund is established in nature (assets equal liabilities) and does not involve measurement of results of operations.

Traffic Fund

The Traffic Fund is used to account for the collections of traffic and court imposed fines which are remitted to the City Court.

ACCOUNT GROUP

An account group is used to establish accounting control and accountability for the Marshal's general fixed assets.

General Fixed Assets Account Group

This account group was established to account for all fixed assets purchased with monies from the Marshal's funds as described above.

(D) Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. This reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets, nor has interest been capitalized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

The account group is not a "Fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

(Continued)

BOSSIER CITY MARSHAL
 City of Bossier City, Louisiana

Notes to Financial Statements

(E) Income Taxes

As part of a governmental unit, the finances of the Marshal are not subject to federal or state income taxes.

(F) Budgets

The Marshal does not formally adopt budgets for the Contingency, Garrisonment, General, and Traffic Funds and, therefore, budget to actual comparisons have not been presented with these financial statements.

(G) Total Columns on Combined Statements

Total columns on the combined statements are captioned "Totals-Miscellaneous Only" to indicate that they are presented only to facilitate financial analysis. Data in those columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to consolidations. Interfund transactions have not been made in the aggregation of this data.

(H) Comparative Total Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Marshal's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements, since their inclusion would make the statements unduly complex and difficult to read. Certain amounts relating to 1995 have been reclassified in the accompanying financial statements in order to conform with the 1996 presentation.

(I) Interfund Transactions

Interfund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from that fund which are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures or expenses in the fund that is being reimbursed. Processing or nonreciprocal transfers of equity between funds are treated as results of equity transfers and are reported as additions to or reductions from fund balances. All other transfers are treated as operating transfers and are included in the results of operations.

(Continued)

BOSSIER CITY MARSHAL
City of Bossier City, Louisiana

Notes to Financial Statements

(2) Cash

All deposits of the Marshal's office are held by area financial institutions. At December 31, 1996, the carrying amount of the Marshal's deposits was \$159,324, and the bank balance was \$162,853. This difference is due to outstanding checks at December 31. All deposits are insured by the Federal Deposit Insurance Corporation.

(3) Fixed Assets

The changes in general fixed assets for the year ended December 31, 1996, consist exclusively of additions of furniture, equipment, and vehicles.

KPMG Peat Marwick LLP

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February 28, 1997

Mr. Johnny Wyatt, Marshal
City of Bossier City, Louisiana

We have audited the financial statements of the Bossier City Marshal (the "Marshal"), component unit of the City of Bossier City, Louisiana, as of December 31, 1996, and have issued our report thereon dated February 28, 1997. Under generally accepted auditing standards, we are providing you with the following information related to the conduct of our audit:

Our Responsibilities Under Generally Accepted Auditing Standards

Our responsibility under generally accepted auditing standards is to express an opinion on the financial statements of the Marshal's office based on our audit. In carrying out this responsibility, we assessed the risk that the financial statements may contain a material misstatement, either intentional or unintentional, and designed and conducted our audit to provide reasonable, but not absolute, assurance of detecting misstatements that are material to the financial statements. In addition, we considered the internal control of the Marshal's office to gain a basic understanding of the internal control activities in order to design an effective and efficient audit approach, not for the purpose of providing assurance on internal control.

Significant Accounting Policies

The significant accounting policies used by the Marshal's office are described in note 1 to the financial statements. We noted no transactions entered into by the Marshal's office that were both significant and unusual and that, under professional standards, we are required to inform you of, or transactions for which there is a lack of authoritative guidance or consensus.

Significant Audit Adjustments

We proposed no corrections of the financial statements that could, in our judgment, either individually or in the aggregate, have a significant effect on the financial reporting process of the Marshal's office.

Disagreements With Management

There were no disagreements with management on financial accounting and reporting matters which, if not satisfactorily resolved, would have caused a modification of our report on the December 31, 1996, financial statements of the Marshal's office.

Mr. Johnny Wyatt, Marshal
City of Boston City
February 28, 1997
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Consultation With Other Accountants

To the best of our knowledge, management has not consulted with or obtained opinions, written or oral, from other independent accountants during the past year which were subject to the requirements of Statement on Auditing Standards No. 30, *Report on the Application of Accounting Principles*.

Major Issues Discussed With Management Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the auditors of the Marshal's office. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing our audit.

* * * * *

This information is intended solely for your information and use as well as management and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Very truly yours,

Kathy Ann Marwick, C.P.A.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under 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 internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Marshal, in a separate letter dated February 28, 1997.

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

KPMG Peat Marwick LLP

February 28, 1997

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**INDEPENDENT AUDITORS' REPORT ON THE INTERNAL
CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT ACCOUNTING STANDARDS**

Mr. Johnny Wyatt, Marshal
City of Bossier City, Louisiana

We have audited the financial statements of the Bossier City Marshal (the "Marshal"), as of and for the year ended December 31, 1995, and have issued our report thereon dated February 28, 1997.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Marshal is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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 any 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 our audit of the financial statements of the Marshal, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk 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 structure. Accordingly, we do not express such an opinion.

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

Mr. Johnny Wyatt, Marshal
City of Bossier City, Louisiana

We have audited the financial statements of the Bossier City Marshal (the "Marshal"), as of and for the year ended December 31, 1995, and have issued our report thereon dated February 28, 1997.

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

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

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

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

KPMG Peat Marwick LLP

February 28, 1997

BOSSIER CITY MARSHAL
 City of Bossier City, Louisiana

**Comparing Statement of Revenues, Expenditures, and Changes in
 Fund Balance - Governmental Fund Types - Special Revenue**

Year ended December 31, 1999
 with comparative totals for year ended December 31, 1998

	Contingency Fund	Garrettsville Fund	General Fund	Totals	
				December 1998	December 2009
Revenues					
City Court	\$ 35,898	—	—	35,898	62,808
Garrettsville	—	396,690	—	396,690	271,241
Sales and licenses	—	—	14,246	14,246	23,279
Chattanooga and fees	—	—	8,292	8,292	8,296
Total revenues	<u>35,898</u>	<u>396,690</u>	<u>22,538</u>	<u>455,126</u>	<u>369,624</u>
Expenditures					
Public safety	3,999	—	—	3,999	6,530
Use allowance	6,481	—	—	6,481	7,321
Training	3,584	—	—	3,584	4,188
Travel, lodging, and meals	—	—	3,874	3,874	23,268
Other operating	11,679	—	3,951	15,630	23,970
Payments to the Marshal	—	19,660	7,951	27,611	23,970
Garrettsville	—	336,690	—	336,690	258,458
Sales and licenses	—	—	3,143	3,143	13,802
	<u>25,743</u>	<u>356,690</u>	<u>14,968</u>	<u>397,391</u>	<u>334,330</u>
Capital outlay	<u>10,383</u>	<u>—</u>	<u>—</u>	<u>10,383</u>	<u>—</u>
Total expenditures	<u>36,126</u>	<u>356,690</u>	<u>14,968</u>	<u>407,784</u>	<u>345,323</u>
Excess of revenues over expenditures	<u>7,369</u>	<u>—</u>	<u>7,640</u>	<u>15,009</u>	<u>24,306</u>
Other financing sources (uses)					
Operating transfers in	—	—	—	—	47
Operating transfers out	—	—	—	—	(47)
Total other financing sources (uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>7,369</u>	<u>—</u>	<u>7,640</u>	<u>15,009</u>	<u>24,306</u>
Fund balance, beginning of year	<u>28,431</u>	<u>—</u>	<u>28,507</u>	<u>100,934</u>	<u>86,268</u>
Fund balance, end of year	<u>\$ 35,800</u>	<u>—</u>	<u>36,147</u>	<u>115,943</u>	<u>110,574</u>

See accompanying notes to financial statements.