

**Monroe City Marshal**  
**Monroe, Louisiana**

*Basic Financial Statements With Independent Auditors' Report  
As of and for the Year Ended April 30, 2016*



**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
BASIC FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITORS' REPORT  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

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**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
BASIC FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITORS' REPORT  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

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## **Independent Auditors' Report**

Mr. Wince Highshaw,  
Monroe City Marshal  
Monroe, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Monroe City Marshal, a component unit of the City of Monroe, Louisiana, as of and for the year ended April 30, 2016, and the related notes to the financial statements, which collectively comprise the Monroe City Marshal's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Monroe City Marshal as of April 30, 2016, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-8 and 24-25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with the auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Monroe City Marshal's basic financial statements. The other supplementary information, the Schedule of Compensation, Benefits and Other Payments to Agency Head, shown on page 31 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head is the responsibility of management. Section 1 of that schedule was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information in Section 1 of the schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Section 1 of the Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Section II of the Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head shown on page 31 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2016, on our consideration of Monroe City Marshal's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Monroe City Marshal's internal control over financial reporting and compliance.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
September 23, 2016

***Management's Discussion and Analysis***

**MONROE CITY MARSHAL  
MONROE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

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, 2016. Please read it in conjunction with the Marshal's financial statements, which begin on page 9.

**FINANCIAL HIGHLIGHTS**

The Marshal's net position increased by \$111,605 from 2015 to 2016.

The Marshal's total program revenues were \$282,182 in 2016 compared to \$223,295 in 2015, an increase of \$58,887.

During the year ended April 30, 2016, the Marshal had total expenses, excluding depreciation, of \$1,158,281.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position 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 Position and the Statement of Activities***

Our analysis of the funds maintained by the Marshal as a whole begins on page 6. 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 Position and the Statement of Activities on pages 9 and 10 - 11, respectively, 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 into account regardless of when cash is received or paid.



### ***The Statement of Net Position and the Statement of Activities (Continued)***

These two statements report the Marshal's net position and changes in them. You can think of the Marshal's net position - 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 position are one indicator of whether its financial health is improving or deteriorating.

In the Statement of Net Position and the Statement of Activities, we record the funds maintained by the Marshal's governmental activities, which is described as follows:

**Governmental activities** - all of the expenses paid from the funds maintained by the Marshal are reported here which consists primarily of salaries and related benefits, capital outlay, certain materials and supplies, communication services, repairs and maintenance, and other program services. Fees for services (court costs and service returns), 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 6. The fund financial statements begin on page 9 and provide information about the most significant funds maintained by the Marshal - not the Marshal as a whole. However, the Marshal may establish 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** - The Marshal's operating expenditures 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 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 Assets and Liabilities on page 12. 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 for their intended purpose.

## THE FUNDS MAINTAINED BY THE MARSHAL AS A WHOLE

The Marshal's total net position changed from a year ago, increasing from a year ago from \$(113,056) to \$(1,451). Our analysis below will focus on key elements of the total governmental funds for the years ended April 30, 2016 and 2015.

**Table 1**  
**Net Position**

	Governmental Activities	
	2016	2015
Current assets	\$ 76,894	\$ 34,631
Capital assets, net	10,574	17,052
Total assets	<u>87,468</u>	<u>51,683</u>
Current liabilities	86,148	159,279
Noncurrent liabilities	2,771	5,460
Total Liabilities	<u>88,919</u>	<u>164,739</u>
Net Position:		
Net investment in capital assets	7,803	11,590
Unrestricted	(9,254)	(124,646)
Total net position	<u>\$ (1,451)</u>	<u>\$ (113,056)</u>

Net position of the funds maintained by the Marshal's governmental activities increased by \$111,605. Unrestricted net position, the part of net position that can be used to finance the Marshal's expenses without constraints or other legal requirements, increased by \$115,394 from \$(124,648) to \$(9,254).

**Table 2**  
**Change in Net Position**

	Governmental Activities	
	2016	2015
Revenues:		
Program revenues:		
Marshal's fees and other charges	\$ 282,182	\$ 223,295
General revenues:		
Bond forfeitures and investment earnings	14,914	7,494
Gain on Disposal of Assets	-	-
Intergovernmental	979,268	939,749
Total revenues	<u>1,276,364</u>	<u>1,170,538</u>
Expenses:		
General governmental - judicial	1,164,759	1,214,728
Total Expenses	<u>1,164,759</u>	<u>1,214,728</u>
Net Position:		
Change in net position	111,605	(44,190)
Beginning of the Year	(113,056)	(68,866)
End of the Year	<u>\$ (1,451)</u>	<u>\$ (113,056)</u>

## **THE FUNDS MAINTAINED BY THE MARSHAL AS A WHOLE (CONTINUED)**

For the funds maintained by the Marshal, total revenues increased by \$105,826 (from total revenues for the year ended April 30, 2015, of \$1,170,538 to total revenues for the year ended April 30, 2016, of \$1,276,364). For the funds maintained by the Marshal, program revenues increased by \$58,887 (26%) (from program revenues for the year ended April 30, 2015, of \$223,295 to program revenues for the year ended April 30, 2016, of \$282,182). The largest increase in program revenues occurred in the amount of service returns and court costs received from Monroe City Court. The general revenues increased by \$46,939 (5%) (from general revenues for the year ended April 30, 2015, of \$947,243 to general revenues for the year ended April 30, 2016, of \$994,182). The largest increase in general revenues resulted from an increase in the Intergovernmental – City of Monroe revenues from 2015 to 2016 in the amount of \$39,519.

The Marshal's expenses decreased by \$49,970 from 2015 to 2016. The decrease in expenses was attributable primarily to a decrease in payroll, payroll-related benefits of \$26,836.

## **FUNDS MAINTAINED BY THE MARSHAL**

For the funds maintained by the Marshal, the governmental funds (as presented on pages 9 - 11) reported a fund balance of \$(9,254), which is an increase in the fund balance of \$115,394 from last year's fund balance of \$(124,648). The Marshal's unassigned fund balance increased \$115,157 from 2015 to 2016. The significant changes in program revenues and expenditures are discussed in the paragraphs above.

## **BUDGETARY HIGHLIGHTS**

The Marshal did not prepare a budget in 2016.

## **CAPITAL ASSETS /CAPITAL LEASES**

The Marshal's investment in capital assets for its governmental activities as of April 30, 2016, amounts to \$10,574 (net of accumulated depreciation). This investment in capital assets includes furniture, equipment, and vehicles. There were no additions to fixed assets during the year. Additional information on the Marshal's capital assets can be found in Note 4 to the financial statements.

The Marshal records items under capital leases as an asset and an obligation in the accompanying statement of net position. During the year ended April 30, 2016, the Marshal continued to lease a mailing machine, two copiers and three computers. The lease for the copiers will expire in October 2017. The lease for the mailing machine expired in June 2015, and the lease for the three computers expired in September 2015.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The Marshal did not prepare a budget for the upcoming year. 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, 2016.

## **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, 400 Lea Joyner Expressway, Monroe, Louisiana 71201.

***Basic Financial Statements***

**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET POSITION  
APRIL 30, 2016**

	General Fund	Adjustments - Note 1	Statement of Position
<b>ASSETS</b>			
Cash	\$ 52,303	\$ -	\$ 52,303
Investment - certificate of deposit	3,617	-	3,617
Receivables	-	19,664	19,664
Due from other agency	19,664	(19,664)	-
Prepaid expenses	1,310	-	1,310
Capital assets, net of accumulated depreciation	-	10,574	10,574
	<b>\$ 76,894</b>	<b>\$ 10,574</b>	<b>\$ 87,468</b>
<b>LIABILITIES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 2,126	\$ 73,561	\$ 75,687
Due to primary government	73,561	(73,561)	-
Accrued expenses	10,461	-	10,461
Noncurrent liabilities - obligations under capital lease:			
Due within one year	-	1,956	1,956
Due in more than one year	-	815	815
	<b>\$ 86,148</b>	<b>\$ 2,771</b>	<b>\$ 88,919</b>
<b>FUND BALANCE/NET POSITION</b>			
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Prepaid Expenses	\$ 1,310	\$ (1,310)	\$ -
Unassigned	(10,564)	10,564	-
Total Fund Balance	(9,254)	9,254	\$ -
	<b>\$ 76,894</b>		
<b>NET POSITION</b>			
Net investment in capital assets		7,803	7,803
Unrestricted		(9,254)	(9,254)
		<b>\$ (1,451)</b>	<b>\$ (1,451)</b>

The accompanying notes are an integral part of this financial 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, 2016**

	<u>General Fund</u>	<u>Adjustments - Note 1</u>	<u>Statement of Activities</u>
<b>EXPENDITURES/EXPENSES</b>			
<b>Judiciary - Current:</b>			
Personal services	\$ 758,914	\$ -	\$ 758,914
Personal services - related benefits	218,230	-	218,230
Uniforms	8,323	-	8,323
Insurance	20,948	-	20,948
Maintenance and supplies	6,846	-	6,846
Office	4,964	-	4,964
Postage	1,300	-	1,300
Professional fees	15,014	-	15,014
Telephone, radio, and communication services	4,062	-	4,062
Travel and seminars	3,146	-	3,146
Utilities	21,046	-	21,046
Warrant car expense	14,746	-	14,746
Marshal service returns and housing evictions	65,425	-	65,425
Depreciation	-	6,478	6,478
Other	14,639	-	14,639
<b>Debt Service</b>			
Principal	2,689	(2,689)	-
Interest	678	-	678
Total Expenditures/Expenses	<u>1,160,970</u>	<u>3,789</u>	<u>1,164,759</u>
<b>PROGRAM REVENUES</b>			
Marshal's fees	256,098	-	256,098
Other charges for services	26,084	-	26,084
Total Program Revenues	<u>282,182</u>	<u>-</u>	<u>282,182</u>
Net Program Expense			<u>(882,577)</u>
<b>GENERAL REVENUES</b>			
Intergovernmental - City of Monroe	979,268	-	979,268
Investment earnings	3	-	3
Bond forfeitures	14,911	-	14,911
Total General Revenues	<u>994,182</u>	<u>-</u>	<u>994,182</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	115,394	(3,789)	111,605

The accompanying notes are an integral part of this financial 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, 2016**

	<u>General Fund</u>	<u>Adjustments - Note 1</u>	<u>Statement of Activities</u>
<b>NET CHANGE IN FUND BALANCES</b>	115,394	(115,394)	-
<b>CHANGE IN NET POSITION</b>		111,605	111,605
<b>FUND BALANCE /NET POSITION:</b>			
Beginning of the Year	<u>(124,648)</u>	<u>-</u>	<u>(113,056)</u>
End of Year	<u>\$ (9,254)</u>	<u>\$ -</u>	<u>\$ (1,451)</u>

The accompanying notes are an integral part of this financial statement.



**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
APRIL 30, 2016**

	<u>Agency Funds Total</u>
<b>ASSETS</b>	
Cash	\$ 10,989
Receivables	<u>-</u>
Total Assets	<u>\$ 10,989</u>
<b>LIABILITIES</b>	
Liabilities:	
Unsettled deposits due to others	<u>\$ 10,989</u>
Total Liabilities	<u>\$ 10,989</u>

The accompanying notes are an integral part of this financial 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, 2016**

**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, 2020. The Marshal is independently responsible for the General Fund and the 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.

**B. REPORTING ENTITY**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the 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 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:

**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

**B. REPORTING ENTITY (CONTINUED)**

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 City Marshal does not have any component units of its own.

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 and to report on its financial position and the results of operations. 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 that comprises its assets, liabilities, fund equity, revenues, and expenditures.

**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

**C. FUND ACCOUNTING (CONTINUED)**

**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. Funds of the Marshal are classified into two categories: governmental funds and fiduciary (agency) funds. The Marshal has one governmental fund, the general fund, and two fiduciary (agency) funds, which are described below:

**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 position and changes in net position. The only funds accounted for in this category by the Marshal are agency funds. The Marshal maintains two agency funds: the Garnishment Fund and the Sales and Seizure Fund. 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.

*Marshal's Garnishment Fund* – The Marshal's Garnishment Fund accounts for the collection of garnishments and the remittance of these funds to garnishment payees and to the City Marshal for costs incurred in collecting and distributing the funds.

*Marshal's Sales and Seizures Fund* – The Marshal's Sales and Seizures Fund accounts for the collection of proceeds from the sale and seizure of property and the remittance of these funds to creditors, to the Marshal for costs incurred, and to others for costs incurred in the sale and seizure of property.

**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

**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.

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 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, other court costs, and bond forfeitures 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, the Marshal's fees, other court costs, and bond forfeitures 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.

Salaries and related payroll taxes and benefits are recorded when employee services are provided to the Marshal.

**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (CONTINUED)**

**Government-Wide Financial Statements (GWFS)**

The column labeled Statement of Net Position (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 services and from other fees charged by the Marshal; program revenues reduce the cost of the function to be financed from the Marshal's general revenues.

**General Revenues** - General revenues included in the column labeled Statement of Activities (Statement B) are derived from on-behalf payments from the City of Monroe, interest income, and from sources not considered program revenues. General revenues finance the remaining balance of functions not covered by Program revenues.

**Reconciliation**

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

Statement B	
Capitalization of Capital Assets	\$ 0
Recording of Depreciation Expense	(6,478)
Principal Paid on Debt Service, Including Capital Leases	2,689
Net Effect of Changes	\$ (3,789)
Statement A	
Recording of Capital Assets, Net of Accumulated Depreciation	\$ 10,574
Recording of Capitalized Lease Obligation	(2,771)
Net Effect of Changes	\$ 7,803

**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

**E. 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 Position, and the related depreciation expense is recorded in the Statement of Activities. Because 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 estimated useful lives:

<u>Description</u>	<u>Estimated Useful Lives</u>
Buildings and building improvements	5 – 40 years
Computer Equipment	3 – 10 years
Equipment	5 – 15 years
Furniture and fixtures	5 – 10 years
Vehicles	5 years

**F. GOVERNMENTAL FUND BALANCES**

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. In the governmental fund financial statements, fund balances are classified as follows:

*Nonspendable Fund Balance* - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

*Restricted Fund Balance* – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Marshal – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Marshal removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for the use in satisfying those contractual requirements.



**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

**F. GOVERNMENTAL FUND BALANCES (CONTINUED)**

*Assigned Fund Balance* – This classification reflects the amounts constrained by the Marshal's "intent" to be used for specific purposes, but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned Fund Balance* – This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

**G. 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.

**H. 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. To handle such risk of loss, the Marshal maintains commercial insurance policies for automobile coverage and fidelity bond coverage.

**I. USE OF RESTRICTED RESOURCES**

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Marshal's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Marshal's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

**2. DEPOSITS AND CUSTODIAL CREDIT RISK**

Under state law, the Marshal may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state, or the laws of the United States. The Marshal may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. Cash includes cash on hand, demand deposits, and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. The Marshal also maintains a certificate of deposit which is reported in investments in the Balance Sheet/Statement of Net Position. At April 30, 2016, the Marshal's carrying amount (book balance) of deposits totaled \$66,909, which included the following:

Cash (including Agency Accounts)	\$ 63,292
Certificate of Deposit	<u>3,617</u>
Total	<u>\$ 66,909</u>

These deposits are stated at cost, which approximates market.

The Marshal's deposits (bank balances) totaled \$186,470 at April 30, 2016. Under state law, these deposits, or the resulting bank balances, must be collateralized by Federal deposit insurance or the pledge of securities. 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. Also, Louisiana Revised Statute 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 bank has failed to pay deposited funds upon demand. At April 30, 2016, these deposits were collateralized in full.

Custodial credit risk is the risk that in the event of a bank failure, the Marshal's deposits may not be returned to it. The Marshal does not have a policy for custodial credit risk. As of April 30, 2016, none of the Marshal's deposits were exposed to custodial credit risk.

**3. RECEIVABLES**

The receivables as reported in the Statement of Net Position and the Statement of Fiduciary Net Assets and Liabilities at April 30, 2016, are summarized as follows:

**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

**3. RECEIVABLES (CONTINUED)**

<u>Class of Receivable</u>	<u>Statement of Net Position</u>	<u>Statement of Fiduciary Assets and Liabilities</u>
<b>Charges for services:</b>		
City Court of Monroe	\$ 19,664	\$ -
Other	-	-
Refund	-	-
<b>Totals</b>	<b>\$ 19,664</b>	<b>\$ -</b>

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.

**4. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended April 30, 2016, is as follows:

<u>Government Activities</u>	<u>April 30, 2015</u>	<u>Additions</u>	<u>Retirements</u>	<u>April 30, 2016</u>
Vehicles	\$ 148,696	\$ -	\$ -	\$ 148,696
Furniture and Equipment	\$ 107,439	\$ -	\$ -	\$ 107,439
<b>Total</b>	<b>\$ 256,135</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 256,135</b>
<b>Less Accumulated depreciation:</b>				
Vehicles	\$ 143,191	\$ 2,876	\$ -	\$ 146,067
Furniture and Equipment	\$ 95,892	\$ 3,602	\$ -	\$ 99,494
<b>Total</b>	<b>\$ 239,083</b>	<b>\$ 6,478</b>	<b>\$ -</b>	<b>\$ 245,561</b>
<b>Capital Assets, Net</b>	<b>\$ 17,052</b>	<b>\$ 6,478</b>	<b>\$ -</b>	<b>\$ 10,574</b>

**5. ACCOUNTS PAYABLE**

Accounts payable of \$75,687 as reported in the Statement of Net Position at April 30, 2016, consists of operating trade payables of \$2,126 and an amount due to the City of Monroe totaling \$73,561.

**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

**6. LEASES**

**Capital Leases**

The Marshal records items under capital leases as an asset and an obligation in the accompanying Statement of Net Position. During the year ended April 30, 2016, the Marshal had capital lease agreements for the lease of two copiers, the lease of a mailing machine, and the lease of three computers.

The following is a schedule of the future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of April 30, 2016:

Year Ending April 30,	Amount
2017	\$ 2,316
2018	965
2019	-
2020	-
Net minimum lease payments	3,281
Less amount representing interest	(510)
Present value of net minimum lease payments	\$ 2,771

Assets under capital leases are reported in the balance sheet in capital assets, net of accumulated depreciation. The cost basis and the accumulated depreciation of these assets totaled \$16,342 and \$13,408, respectively, at April 30, 2016.

**7. LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions for the year ended April 30, 2016:

	Capitalized Leases
Long-term obligations at April 30, 2015	\$ 5,460
Additions	-
Deductions	(2,689)
Long-term obligations at April 30, 2016	\$ 2,771

**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED APRIL 30, 2016**

**8. CHANGES IN AGENCY FUND  
DEPOSITS DUE OTHERS**

A summary of changes in agency fund deposits due others for the year ended April 30, 2016, is as follows:

Balance at April 30, 2015	\$ 23,174
Additions	855,388
Reductions	<u>(867,573)</u>
Balance at April 30, 2016	<u>\$ 10,989</u>

**9. ON-BEHALF PAYMENTS**

The City of Monroe made on-behalf payments of \$979,268 for the Marshal for the year ended April 30, 2016, as follows:

Salaries	\$ 743,213
Fringe Benefits	194,360
Operating expenses	<u>41,695</u>
Total	<u>\$ 979,268</u>

The City of Monroe makes contributions to the Municipal Employees' Retirement System of Louisiana on behalf of the employees of the Monroe City Marshal.

**10. LITIGATION**

The Monroe City Marshal was involved in a lawsuit that resulted from an automobile accident involving an employee of the Marshal's office. The Marshal aggressively pursued his defense of this matter at trial in November, 2010, but was unsuccessful. The plaintiff was awarded the following amounts: \$4,974 for damages, \$987 for court costs, and \$4,500 in legal interest, for a total due of \$10,461. This amount is reported in accrued expenses in the Governmental Funds Balance Sheet/Statement of Net Position.

**11. SUBSEQUENT EVENTS**

The Monroe City Marshal has evaluated events through September 23, 2016, the date which the financial statements were available for issue. All subsequent events determined to be relevant and material to the financial statements have been appropriately recorded or disclosed.

***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, 2016**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Over (Under)
	Original	Final		
<b>REVENUES</b>				
Marshal's fees	\$ -	\$ -	\$ 256,098	\$ 256,098
Other charges for services	-	-	26,084	26,084
Investment earnings	-	-	3	3
Bond forfeitures	-	-	14,911	14,911
Total revenues	<u>-</u>	<u>-</u>	<u>297,096</u>	<u>297,096</u>
<b>EXPENDITURES</b>				
<b>Judiciary - Current:</b>				
Personal services	-	-	15,700	15,700
Personal services - related benefits	-	-	23,580	23,580
Uniforms	-	-	4,989	4,989
Insurance	-	-	20,948	20,948
Maintenance and supplies	-	-	6,846	6,846
Office	-	-	4,964	4,964
Postage	-	-	1,300	1,300
Professional fees	-	-	1,014	1,014
Telephone, radio, and communication services	-	-	1,038	1,038
Marshal service returns and housing evictions	-	-	65,425	65,425
Other	-	-	14,639	14,639
Travel and seminars	-	-	3,146	3,146
Warrant car expense	-	-	14,746	14,746
Capital outlay	-	-	-	-
Debt service	-	-	3,367	3,367
Total expenditures	<u>-</u>	<u>-</u>	<u>181,702</u>	<u>181,702</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	-	-	115,394	115,394
<b>FUND BALANCE AT BEGINNING OF YEAR</b>				
	<u>(38,740)</u>	<u>(38,740)</u>	<u>(124,648)</u>	<u>(85,908)</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>				
	<u>\$ (38,740)</u>	<u>\$ (38,740)</u>	<u>\$ (9,254)</u>	<u>\$ 29,486</u>

See accompanying Notes to Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget (GAAP Basis) and Actual

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

**Notes to the Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget (GAAP)  
Basis and Actual  
For the Year Ended April 30, 2016**

**NOTE 1 – BUDGETARY POLICIES**

No formal budgets were prepared for the year end April 30, 2016 due to a fund balance deficit.



# CAMERON, HINES & COMPANY

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

Mr. Wince Highshaw  
Monroe City Marshal  
Monroe, Louisiana

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the aggregate remaining fund information of the Monroe City Marshal, a component unit of the City of Monroe, Louisiana, as of and for the year ended April 30, 2016, and the related notes to the financial statements, which collectively comprise the Monroe City Marshal's basic financial statements and have issued our report thereon dated September 23, 2016.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Monroe City Marshal's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Monroe City Marshal's internal control. Accordingly, we do not express an opinion on the effectiveness of the Monroe City Marshal's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Monroe City Marshal's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Responses as item 2016-01.

## **Monroe City Marshal's Response to Findings**

The Monroe City Marshal's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. The Monroe City Marshal's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Monroe City Marshal's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Cameron, Heiss & Company (AAAC)*

West Monroe, Louisiana  
September 23, 2016

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

**Schedule of Findings and Responses  
As of and For the Year Ended April 30, 2016**

**SECTION I - SUMMARY OF AUDIT RESULTS**

***Financial Statements***

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?        yes   X   no
- Significant deficiency(ies) identified?        yes   X   no reported

Noncompliance material to financial statements noted?   X   yes        no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**Finding 2016-01 – Noncompliance of Budgetary Authority and Control**

**Criteria:** In accordance with Louisiana Revised Statute 39:1305 – 39:1311, the Marshal's Office is required to adopt a budget for the general fund prior to the beginning of the fiscal year and make needed amendments during the year if the total actual expenditures are exceeding the total budgeted expenditures by five percent or more or if the actual beginning fund balance fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures.

**Condition:** The Marshal's Office did not prepare and/or amend a budget for the fiscal year.

**Effect:** The Marshal's Office is in violation of Louisiana Revised Statutes 39:1305 – 39:1311.

**Cause:** The Marshal's Office did not adopt a budget due to Louisiana Revised Statute 39:1305 - 39:1311, which states that in no event shall a budget be adopted and/or amended proposing expenditures which exceed the total of estimated funds available for the fiscal year.

**Auditors' Recommendation:** We recommend budgeting expenditures in an amount that would correct the fund balance deficit based on the projected income for the next fiscal year and maintaining a monthly review of income and expenses throughout the year to determine the fund balance and if there are any necessary changes to make in order to keep expenditures at the right amount.

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

**Schedule of Findings and Responses  
As of and For the Year Ended April 30, 2016**

**Views of Responsible Officials and Planned Corrective Action:** The Monroe Marshal's Office agrees with the above statement. The budget was not prepared and/or amended due to Revised Statute 39:1305 – 39:1311, which states that in no event shall a budget be adopted and/or amended proposing expenditures which exceed the total of estimated funds available for the fiscal year.

In addition, we are in the process of making necessary adjustments to current year expenses to keep them at the right amount.

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

**Summary Schedule of Prior Audit Findings  
As of and For the Year Ended April 30, 2016**

**Finding 2015-01 – Noncompliance of Budgetary Authority and Control**

**Condition:** The Marshal's Office did not prepare and/or amend a budget for the fiscal year.

**Auditors' Recommendation:** We recommend budgeting expenditures in an amount that would correct the fund balance deficit based on the projected income for the next fiscal year and maintaining a monthly review of income and expenses throughout the year to determine the fund balance and if there are any necessary changes to make in order to keep expenditures at the right amount.

**Current Status:**

**Finding repeated in current year.**

**MONROE CITY MARSHAL  
CITY OF MONROE, LOUISIANA  
OTHER SUPPLEMENTARY INFORMATION  
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS  
AND OTHER PAYMENTS TO AGENCY HEAD  
FOR THE YEAR ENDING APRIL 30, 2016**

Agency Head -  
Wince Highshaw, Jr., Monroe City Marshal

**Section I****Paid by the City of Monroe, Louisiana**

Salary	\$ 53,828
Benefits - Insurance	5,296
Benefits - Retirement	11,407

**Paid by Monroe City Marshal Office**

Service Returns	54,697
Housing Evictions	13,710
Sales and Seizures	15,997
Garnishments	48,834

**Section II****Paid by State of Louisiana**

State Supplemental	6,000
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**Paid by Ouachita Parish Police Jury**

Salary	7,200
	<hr/>
	<b>\$ 216,969</b>
	<hr/> <hr/>