

**RUSTON CITY MARSHAL'S OFFICE**

**Component Unit Financial Statements**  
**For the Year Ended September 30, 2025**



**Ruston City Marshal's Office**  
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**For the Year Ended September 30, 2025**

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# CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

*Certified Public Accountants*

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

## **Independent Auditors' Report**

Honorable Curtis Hawkins  
Ruston City Marshal's Office  
P.O. Box 1582  
Ruston, LA 71273-1582

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ruston City Marshal's Office, a component unit of the City of Ruston, Louisiana, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Ruston City Marshal's Office's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Ruston City Marshal's Office as of September 30, 2025, 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.

### **Basis for Opinions**

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Ruston City Marshal's Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ruston City Marshal Office's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Ruston City Marshal Office's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ruston City Marshal Office's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **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 4-7 and 23-24 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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ruston City Marshal Office's basic financial statements. The accompanying other supplemental information consisting of the Schedules of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head on Page 31, Justice System Funding – Collecting/Disbursing Schedule and Justice System Funding – Receiving Entity on Pages 32-33 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information 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, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2026, on our consideration of Ruston City Marshal Office'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 the 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 Ruston City Marshal Office's internal control over financial reporting and compliance.

West Monroe, Louisiana  
March 25, 2026

*Cameron, Hines & Company (APAC)*

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Ruston City Marshal's Office (the Marshal) provides an overview of the Marshal's activities for the year ended September 30, 2025. Please read it in conjunction with the Marshal's financial statements.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Marshal's basic financial statements. The Marshal's basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. These components are described below:

### BASIC FINANCIAL STATEMENTS

The basic financial statements include two kinds of financial statements that present different views of the Marshal – the *Government-wide Financial Statements* and *Fund Financial Statements*. These financial statements also include the *Notes to the Financial Statements* that explain some of the information in the financial statements and provide additional detail.

#### Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Marshal's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Marshal's financial position, which assists users in assessing the Marshal's economic condition at the end of the year. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting similar to methods used by most businesses. These statements report all revenues and expenditures connected with the year even if cash has not been received or paid. The Marshal's financial statements contain only governmental activities. The government-wide financial statements include two statements.

- The **Statement of Net Position** presents all of the Marshal's assets and liabilities, with the difference between the two reported as "net position." Over time, increases or decreases in the Marshal's net assets may serve as a useful indicator of whether the financial position of the Marshal is improving or deteriorating.
- The **Statement of Activities** presents information showing how the Marshal's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

## Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Marshal, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the Marshal are divided into two categories: governmental funds and fiduciary funds.

- **Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the year. Such information may be useful in evaluating the Marshal's near term financing requirements. This approach is known as using the flow of financial resources measurement focus and the modified accrual basis of accounting. These statements provide a detailed short-term view of the Marshal's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Marshal.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, users may better understand the long-term impact of the Marshal's near-term financing decisions. Due to the nature of the operations there were no differences between the fund financial statements and the government-wide financial statements.

The Marshal has two governmental funds: the General Fund and the Equipment & Training Fund.

- **Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside of the Marshal. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Marshal's own programs. The accrual basis of accounting is used for fiduciary funds.

The Marshal has three fiduciary funds: the Bond Fund, the Civil Fund, and the Fines Fund.

The funds financial statements can be found immediately following the government-wide financial statements.

## Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the fund financial statements.

## FINANCIAL ANALYSIS OF GOVERNMENT-WIDE ACTIVITIES

### Net Position

Net position may serve over time as a useful indicator of the Marshal's financial position. The Marshal's net assets were \$376,410 and \$345,648 as of September 30, 2025 and 2024, respectively.

The Marshal's assets totaling \$387,168 consists mostly of cash and cash equivalents and net capital assets.

	<u>Governmental Activities</u>	
	<u>2025</u>	<u>2024</u>
Assets	\$ 387,168	\$ 359,542
Current Liabilities	<u>10,758</u>	<u>13,894</u>
Total Net Position	<u>\$ 376,410</u>	<u>\$ 345,648</u>

### Changes in Net Position

The Marshal's net position increased by \$30,762 during the year ended September 30, 2025 compared to an increase of \$24,178 during the prior year. The Marshal's total revenues derived from program revenue during the current year increased \$65,042 from the prior year, mainly due to a increase in court costs and commissions. Expenses increased \$59,036 due primarily to an increase in fines disbursed.

	<u>Governmental Activities</u>	
	<u>2025</u>	<u>2024</u>
Revenues:		
Program Revenues:		
Court Costs and Commissions	\$1,631,735	\$1,566,693
On-Behalf	524,392	425,475
General Revenues:		
Interest	6,419	6,241
Other Income	<u>574</u>	<u>174</u>
Total Revenues	2,163,120	1,998,583
Program Expenses		
Operating Expenses	1,607,966	1,548,930
On-Behalf Expenses	<u>524,392</u>	<u>425,475</u>
Total Expenses	<u>2,132,358</u>	<u>1,974,405</u>
Increase/(Decrease) in Net Position	30,762	24,178
Net Position – Beginning of Year	<u>345,648</u>	<u>321,470</u>
Net Position – End of Year	<u>\$ 376,410</u>	<u>\$ 345,648</u>

## **FINANCIAL ANALYSIS OF THE MARSHAL'S INDIVIDUAL FUNDS**

As noted earlier, the Marshal uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Governmental Funds**

The focus of the Marshal's governmental fund is to provide information on the near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Marshal's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Marshal's net resources available for spending at September 30, 2025.

The General Fund accounts for receipts and disbursements of funds received from City Court costs and used in connection with City Marshal operating expenditures including paying for the Marshal's staff supplemental salaries. Unassigned fund balance increased \$48,933 to \$255,675 at the end of the current fiscal year compared to an increase of \$42,198 in the prior year.

The ending governmental fund balance is unassigned and available for spending in the coming year.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Over the course of the year, the Marshal did revise the budget one time.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The fiscal year-ended 2025 budget reflects estimated receipts based on past receipts. The Marshal's office has no control over the amount of receipts each year. Receipts are dependant on several factors: number of arrests and tickets given by the local police departments; the number of cases successfully prosecuted by the prosecuting attorney; the number of defendants who pay, etc. Fines and court costs are set by the state legislature and by the Ruston City Judge. The fiscal year-ended 2025 budget reflects estimated amounts of expenditures for the coming year based upon past expenditures, current inflation rates, and known increases or decreases in expenditures for the coming year. Also, as per Statement No. 24 of the Governmental Accounting Standards Board, the fiscal year-ended 2025 budget includes payments to be made by the City of Ruston and State of Louisiana on behalf of the Marshal's office.

### **CONTACTING THE MARSHAL'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the Marshal's finances 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 Ruston City Marshal's Office at 401 N. Trenton Street, Room 116, Ruston, LA 71270.

## **Basic Financial Statements**

**RUSTON CITY MARSHAL'S OFFICE**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2025**

	Governmental Activities
<b><u>ASSETS</u></b>	
Cash	\$ 333,653
Accounts Receivable	334
Capital Assets, Net	53,181
Total Assets	\$ 387,168
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ 10,758
Total Liabilities	10,758
<b><u>NET POSITION</u></b>	
Invested in Capital Assets	53,181
Restricted For:	
Civil	45,282
Fines	61,530
Equipment & Training	(39,258)
Unrestricted Net Position	255,675
Total Net Position	\$ 376,410

The notes to the financial statements are an integral part of this statement.

**RUSTON CITY MARSHAL'S OFFICE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges</u>	<u>On-Behalf</u>	<u>Revenue and Changes</u>
		<u>for</u>	<u>Revenue</u>	<u>in Net Position</u>
		<u>Services</u>		<u>Government Activities</u>
Judicial:				
On-Behalf Salaries	\$ 524,392	\$ -	\$ 524,392	\$ -
Operating Expenses	<u>1,607,966</u>	<u>1,631,735</u>	<u>-</u>	<u>23,769</u>
 Total Judicial Activities	 <u>\$ 2,132,358</u>	 <u>\$ 1,631,735</u>	 <u>\$ 524,392</u>	 <u>\$ 23,769</u>
 General Revenue:				
Interest Earned				6,419
Other Income				<u>574</u>
Total General Revenue				<u>6,993</u>
 <u>Change in Net Position</u>				30,762
 <u>Net Position October 1, 2024</u>				<u>345,648</u>
 <u>Net Position September 30, 2025</u>				<u>\$ 376,410</u>

The notes to the financial statements are an integral part of this statement.

**RUSTON CITY MARSHAL'S OFFICE**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2025**

<u>ASSETS</u>	<u>General</u>	<u>Civil</u>	<u>Fines</u>	<u>Equipment &amp; Training</u>	<u>Total</u>
Cash	\$ 26,452	\$ 45,547	\$ 61,515	\$ 31,581	\$ 165,095
Savings	168,558	-	-	-	168,558
Accounts Receivable	445	-	-	-	445
Due From/(To) Other Funds	68,672	1,886	15	(70,684)	(111)
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 264,127</u></b>	<b><u>\$ 47,433</u></b>	<b><u>\$ 61,530</u></b>	<b><u>\$(39,103)</u></b>	<b><u>\$ 333,987</u></b>
<u>LIABILITIES</u>					
Accounts Payable	\$ 8,452	\$ 2,151	\$ -	\$ 155	\$ 10,758
<u>FUND BALANCE</u>					
Restricted for:					
Civil	-	45,282	-	-	45,282
Fines	-	-	61,530	-	61,530
Equipment & Training	-	-	-	(39,258)	(39,258)
Unassigned Fund Balance	255,675	-	-	-	255,675
Total Fund Balance	<u>255,675</u>	<u>45,282</u>	<u>61,530</u>	<u>(39,258)</u>	<u>323,229</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 264,127</u></b>	<b><u>\$ 47,433</u></b>	<b><u>\$ 61,530</u></b>	<b><u>\$(39,103)</u></b>	<b><u>\$ 333,987</u></b>

*Amounts reported for governmental activities  
in the statement of net assets are different  
because:*

Total Governmental Fund Balance	\$ 255,675	\$ 45,282	\$ 61,530	\$(39,258)	\$ 323,229
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>53,181</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,181</u>
Net Position of Governmental Activities	<b><u>\$ 308,856</u></b>	<b><u>\$ 45,282</u></b>	<b><u>\$ 61,530</u></b>	<b><u>\$(39,258)</u></b>	<b><u>\$ 376,410</u></b>

The notes to the financial statements are an integral part of this statement.

**RUSTON CITY MARSHAL'S OFFICE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>General</u>	<u>Civil</u>	<u>Fines</u>	<u>Equipment &amp; Training</u>	<u>Total</u>
Revenues:					
Court Costs and Commissions	\$ 116,842	\$ 589,430	\$ 901,070	\$ -	\$ 1,607,342
Bonding Fees	17,023	3,038	-	-	20,061
Service Fees	4,332	-	-	-	4,332
Interest Earned	3,833	848	1,251	487	6,419
Other Fees	574	-	-	-	574
Other Income	-	-	-	-	-
On-Behalf	524,392	-	-	-	524,392
Total Revenues	<u>666,996</u>	<u>593,316</u>	<u>902,321</u>	<u>487</u>	<u>2,163,120</u>
Expenditures:					
Capital Outlay	-	-	-	-	-
Community Service Programs	2,400	-	-	-	2,400
Supplemental Pay	26,376	-	-	-	26,376
Uniforms	-	-	-	-	-
Professional Fees	20,675	-	-	-	20,675
Retirement	-	-	-	-	-
Law Enforcement Supplies	-	-	-	-	-
Office Supplies	33,099	-	-	-	33,099
Repairs and Maintenance	-	-	-	-	-
On-Behalf Salaries and Expenses	524,392	-	-	-	524,392
Telephone and Utilities	1,500	-	-	-	1,500
Vehicle Expense	9,621	-	-	-	9,621
Equipment and Training	-	-	-	20,577	20,577
Fees and Commissions	-	175,336	-	-	175,336
Other Reductions	-	404,394	913,402	-	1,317,796
Total Expenditures	<u>618,063</u>	<u>579,730</u>	<u>913,402</u>	<u>20,577</u>	<u>2,131,772</u>
Excess of Revenues Over Expenditures	48,933	13,586	(11,081)	(20,090)	31,348
Fund Balance at Beginning of Year	<u>206,742</u>	<u>31,696</u>	<u>72,611</u>	<u>(19,168)</u>	<u>291,881</u>
Fund Balance at End of Year	<u>\$ 255,675</u>	<u>\$ 45,282</u>	<u>\$ 61,530</u>	<u>\$ (39,258)</u>	<u>\$ 323,229</u>

The notes to the financial statements are an integral part of this statement.

**RUSTON CITY MARSHAL'S OFFICE**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

Net Change in Fund Balances - Total	
Governmental Funds	\$ 31,348

*Amounts reported for governmental activities in the statement of activities are different because:*

Government funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	7,000
Other	-
Depreciation expense	(7,586)
	(586)

Change in Net Position in Governmental Activities	\$ 30,762
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The notes to the financial statements are an integral part of this statement.

**RUSTON CITY MARSHAL'S OFFICE**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**SEPTEMBER 30, 2025**

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 20,582
Due from General Fund	111
	<hr/>
<u>TOTAL ASSETS</u>	<u>\$ 20,693</u>
 <u>LIABILITIES</u>	
Deposits Due to Others	\$ 20,693
	<hr/>
<u>TOTAL LIABILITIES</u>	<u>\$ 20,693</u>

The notes to the financial statements are an integral part of this statement.

**Ruston City Marshal's Office**  
**Notes to Financial Statements**  
**For The Year Ended September 30, 2025**

**Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Ruston City Marshal's Office receives fees and costs for services rendered on civil and criminal cases, in accordance with state law, for the administration and staff support of the elected position of the Ruston City Marshal. The elected position of Ruston City Marshal was created by special legislative Act RS 13; 1952 (20). Its territorial jurisdiction extends throughout Lincoln Parish, Louisiana. The Marshal is the executive officer of the court executing the orders and mandates of the Ruston City Court. He also acts as custodian of cash bail bonds, fines and court costs, and civil amounts collected. The Marshal can appoint deputy marshals to help him fulfill his responsibilities. The fees and costs received by this office are dedicated to the administration and support of this elected position and cannot be used to compensate the holder of the elected position. The holder of the elected position of Ruston City Marshal receives fees for services rendered on civil cases, in accordance with state law, from the civil fund he administers for the Ruston City Court. The accompanying basic financial statements of the Ruston City Marshal's Office are prepared in accordance with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies used by the Marshal's Office are discussed below:

**A. Reporting Entity**

The Ruston City Marshal's Office is fiscally dependent on the City of Ruston for office space, related utility costs, and providing the primary funding of salary costs. Because the Marshal's Office is fiscally dependent on the City, the Marshal's Office was determined to be a component unit of the City of Ruston. For the purposes of this financial report this component unit serves as the nucleus for its own financial reporting entity and issues separate financial statements.

**B. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

Basis of accounting refers to when revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current *financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

**Ruston City Marshal's Office**  
**Notes to Financial Statements**  
**For The Year Ended September 30, 2025**

**Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Fund Accounting**

The Marshal's Office uses the fund accounting method to maintain its financial records. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain custodian functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The following funds are used by the Marshal's Office:

**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 which may be used to finance future period programs or operations of the Ruston City Marshal's Office. The Marshal's Office uses one fund, the General Fund, to account for all financial resources, except those required to be accounted for in other funds. The General Fund resources are available for any purpose provided they are expended or transferred in accordance with state and federal laws and according to the policy of the Marshal's Office.

**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's Office are agency funds. The agency funds account for assets held by the Marshal's Office in a trustee capacity or as an agent for individuals and other governments. 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. Since these assets are being held for a third party and cannot be used for the activities or obligations of the government, these funds are not incorporated into the government-wide statements.

**D. Measurement Focus/Basis of Accounting**

**Fund Financial Statements**

The amounts reflected in the general fund financial statements and agency fund statements 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 and uses of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Marshal's operations. For the year ended September 30, 2025, there were no differences between the fund financial statements and the government-wide financial statements.

**Ruston City Marshal's Office**  
**Notes to Financial Statements**  
**For The Year Ended September 30, 2025**

**Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Measurement Focus/Basis of Accounting (continued)**

The amounts reflected in the general fund financial statements and agency fund statements 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 measurable and available). Measurable means the amount of the transaction can be determined, and available means the amount of the transaction is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Marshal's Office considers all revenues available if they are collected within sixty days after the fiscal year end. Expenditures are recorded when the related fund is incurred.

**Government-Wide Financial Statements**

The column labeled Statement of Net Position and the column labeled Statement of Activities display information about the Marshal's Office as a whole. These statements included all the financial activities of the Marshal's Office. Information contained in these columns reflect 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 non-exchange 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 are derived directly from court defendants and plaintiffs as a fee for services and from on-behalf payments made by other governmental units for salaries and benefits of employees of the Marshal's Office; program revenues reduce the net cost of the function to be financed from other sources of the Marshal's general revenues.

**E. Compensated Absences**

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

**F. Budgetary Practices**

The Marshal's Office prepared an operating budget on its General Fund for the year ended September 30, 2024. Budgetary data is prepared based on prior year actual operating revenues and expenditures, and expected differences between actual and anticipated revenues and expenditures. It is monitored by management and amended throughout the year as necessary. The Marshal's Office performs only a custodial function in the case of agency funds and therefore a budget for these funds is not appropriate. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

**Ruston City Marshal's Office**  
**Notes to Financial Statements**  
**For The Year Ended September 30, 2025**

**Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Budgetary Practices (continued)**

The 2025 general fund budget was authorized by the Marshal, made available for public inspection at the Marshal's Office, and adopted by the Marshal on September 30, 2024. The budget was legally amended by the Marshal for the year ended September 30, 2025.

**G. Cash and Certificates of Deposit**

Cash on hand, demand deposits, and time deposits with original maturities of three months or less from the date of acquisition are reported as cash. Time deposits with original maturities in excess of three months from the date of acquisition are reported as certificates of deposit. State law and the investment policy allows the Marshal's Office to invest in collateralized certificates of deposit. Bank deposits (or 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 or exceed the amount on deposit with the fiscal agent. Pledged 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. Cash and certificates of deposit are carried at cost which approximates market value.

**H. Capital Assets – Governmental-Wide Financial Statements**

Capital assets, with an original cost of \$250 or more, are capitalized at cost. Salvage value is estimated at 5% to 10% of historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Office Equipment	5-10 years
Communication	10 years
Law Enforcement	10 years
Furniture and Fixtures	5 years
Vehicles	5 years
Computers	5 years
Weapons	10 years

**Ruston City Marshal's Office**  
**Notes to Financial Statements**  
**For The Year Ended September 30, 2025**

**Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**I. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**J. Fund Equity**

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. 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.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

*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 government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless removed 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 use in satisfying those contractual requirements.

*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. Management has the authority to assign amounts to be used for specific purposes. 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 used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Marshal's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

**Ruston City Marshal's Office**  
**Notes to Financial Statements**  
**For The Year Ended September 30, 2025**

**NOTE 2 – CASH AND CASH EQUIVALENTS**

At September 30, 2025, the Marshal's Office has under its control general fund cash, general fund savings, and fiduciary fund cash (book balances) totaling \$333,653. The general fund cash includes \$300 in petty cash. The Marshal's collected balances with financial institutions at September 30, 2025 is \$357,798 is secured by federal deposit insurance, and the remaining \$107,798 is secured by pledged securities held by the bank's agent in the name of the bank.

**NOTE 3 – CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended September 30, 2025, are as follows:

	<u>Balance</u> <u>10/01/24</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>09/30/25</u>
<u>Capital Assets at Cost</u>				
Communications	\$ 20,163	\$ -	\$ -	\$ 20,163
Computers	14,740	-	-	14,740
Furniture and Fixtures	5,988	-	-	5,988
Law Enforcement	9,330	-	-	9,330
Office Equipment	1,143	-	-	1,143
Vehicles	106,875	7,000	-	113,875
Miscellaneous	1,788	-	-	1,788
Weapons	14,126	-	-	14,126
Office Renovations	14,838	-	-	14,838
Totals	<u>188,991</u>	<u>7,000</u>	<u>-</u>	<u>195,991</u>
<u>Less Accumulated Depreciation</u>				
Communications	11,108	-	1,594	12,702
Computers	5,104	-	2,833	7,937
Furniture and Fixtures	5,243	-	149	5,392
Law Enforcement	5,043	-	600	5,643
Office Equipment	849	-	103	952
Vehicles	95,765	-	817	96,582
Miscellaneous	766	-	255	1,021
Weapons	8,518	-	864	9,382
Office Renovations	2,828	-	371	3,199
Totals	<u>135,224</u>	<u>-</u>	<u>7,586</u>	<u>142,810</u>
Net Capital Assets	<u>\$ 53,767</u>	<u>\$7,000</u>	<u>\$ 7,586</u>	<u>\$ 53,181</u>

**Ruston City Marshal's Office**  
**Notes to Financial Statements**  
**For The Year Ended September 30, 2025**

**NOTE 4 – RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE GOVERNMENTAL-WIDE STATEMENT OF NET POSITION**

At September 30, 2025, assets reported as available for government activities in the Statement of Net Position are different from the Governmental Funds Balance Sheet as follows:

Fund Balance – Governmental Funds	\$ 323,229
Adjustment for Capital Assets – Capital assets used in governmental activities are not financial resources and therefore are not reported in the general fund balance sheet nor reflected in fund balance for the general fund.	<u>53,181</u>
Total Net Assets of Governmental Activities	<u>\$ 376,410</u>

**NOTE 5 – RECONCILIATION OF THE STATEMENT OF GOVERNMENTAL FUND  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO  
THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

At September 30, 2025, amounts reported for government activities in the Statement of Activities are different from the Governmental Funds Revenues, Expenditures, and Changes in Fund Balance as follows:

Net Change in Fund Balance – General Fund	\$ 31,348
Adjustment for Difference in Capital Outlays and Depreciation – Governmental funds report capital outlays as expenditures while in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense. An adjustment is required for the amount by which capital outlays exceeded depreciation expense in the current period.	<u>(586)</u>
Change in Net Assets of Governmental Activities	<u>\$ 30,762</u>

**NOTE 6 – RETIREMENT COMMITMENTS**

The Ruston City Marshal's Office employees are paid by the City of Ruston and receive supplemental wages from the State of Louisiana and the Ruston City Marshal's Office. Wages paid for these employees by the City and the Marshal's Office are covered under the City's participation in the Municipal Employees' Retirement System of Louisiana and retirement contributions are paid by the City. The Ruston City Marshal's Office receives fees and commissions, as an elected municipal official, that are covered under the Ruston City Marshal's Office's participation in the Municipal Employees' Retirement System of Louisiana. The Municipal Employees' Retirement System of Louisiana (the System) is a cost sharing, multiple employee defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions.

**Ruston City Marshal's Office**  
**Notes to Financial Statements**  
**For The Year Ended September 30, 2025**

**NOTE 6 – RETIREMENT COMMITMENTS (continued)**

All permanent employees working at least 35 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds and all elected municipal officials are eligible to participate in the System.

Under Plan A, members are required by state statute to contribute 10% of their annual covered salary and the Marshal's Office is required to contribute at an actuarially determined rate. The rate was 28% from October 1, 2024 through June 30, 2025 and 27% from July 1, 2025 through September 30, 2025. The contribution requirements of plan members and the Marshal's Office are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Marshal's Office contributions to the System under Plan A for the year ending September 30, 2025, were \$38,189.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Employees' Retirement System of Louisiana, 6750 Van Gogh, Baton Rouge, Louisiana 70806, or by calling (504) 925-4810.

**NOTE 7 – ON-BEHALF PAYMENTS**

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

Salaries	\$ 381,596
Fringe Benefits	<u>142,796</u>
Totals	<u>\$ 524,392</u>

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

**Ruston City Marshal's Office**  
**Notes to Financial Statements**  
**For The Year Ended September 30, 2025**

**NOTE 8 – CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS**

A summary of changes in agency fund deposits due others follows:

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at End of Year</u>
Agency Funds:				
Bonds Fund	<u>\$ 15,290</u>	<u>\$ 29,903</u>	<u>\$ 24,500</u>	<u>\$ 20,693</u>

**NOTE 9 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through March 25, 2026, which is the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure.

## **Supplemental Information**

**RUSTON CITY MARSHAL'S OFFICE**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Court Cost Commissions	\$ 118,774	\$ 121,321	\$ 116,842	\$ (4,479)
Bonding Fees	1,500	18,358	17,023	(1,335)
Service Fees	4,706	4,415	4,332	(83)
Interest Earned	3,710	3,813	3,833	20
Other Fees	158	162	574	412
On-Behalf	493,036	505,693	524,392	18,699
<b>Total Revenues</b>	<u>621,884</u>	<u>653,762</u>	<u>666,996</u>	<u>13,234</u>
<b><u>Expenditures</u></b>				
Capital Outlay	-	-	-	-
Community Service Programs	2,400	2,400	2,400	-
Supplemental Pay	26,376	26,376	26,376	-
Uniforms	2,500	-	-	-
Professional Fees	21,478	24,000	20,675	3,325
Retirement	34,552	38,938	-	38,938
Law Enforcement Supplies	-	-	-	-
Office Supplies	32,829	32,005	33,099	(1,094)
Repairs and Maintenance	-	-	-	-
On-Behalf Salaries and Expenses	493,036	505,693	524,392	(18,699)
Telephone and Utilities	1,500	1,500	1,500	-
Vehicle Expense	7,113	9,127	9,621	(494)
<b>Total Expenditures</b>	<u>621,784</u>	<u>640,039</u>	<u>618,063</u>	<u>21,976</u>
<b><u>Excess (Deficiency) of Revenues Over Expenditures</u></b>	100	13,723	48,933	35,210
<b><u>Net Change in Fund Balance</u></b>	100	13,723	48,933	35,210
<b><u>Fund Balance at Beginning of Year</u></b>	<u>206,742</u>	<u>206,742</u>	<u>206,742</u>	<u>-</u>
<b><u>FUND BALANCE AT END OF YEAR</u></b>	<u>\$ 206,842</u>	<u>\$ 220,465</u>	<u>\$ 255,675</u>	<u>\$ 35,210</u>

See the following notes to budgetary comparison schedule.

**Ruston City Marshal's Office**  
**Notes to Budgetary Comparison Schedule**  
**For The Year Ended September 30, 2025**

The Marshal's Office uses the following budget practices:

1. In August of each year, the Marshal prepares an operating budget for the succeeding year.
2. Final adoption of the budget by the Marshal is in September.
3. The Marshal may authorize budget revisions periodically throughout the year.
4. Operating appropriations and non-major capital appropriations, to the extent not expended, lapse at year end.
5. All legally adopted budgets of the Marshal's Office are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). A Budget is adopted for the General Fund.

Budget comparison statement included in the accompanying financial statements includes the original adopted budget and subsequent adopted amendment.

# CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

*Certified Public Accountants*

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

## **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 AUDIT STANDARDS***

Honorable Curtis Hawkins  
Ruston City Marshal's Office  
Ruston, 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 component unit financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Ruston City Marshal's Office, a component unit of the City of Ruston, Louisiana, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City Marshal's of Ruston, Louisiana, component unit financial statements and have issued our report thereon dated March 25, 2026.

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

In planning and performing our audit of the financial statements, we considered the Ruston City Marshal's Office'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Ruston City Marshal's internal control. Accordingly, we do not express an opinion on the effectiveness of the Ruston City Marshal's Office'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control 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 Ruston City Marshal's Office's component unit financial statements are free of 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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 results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, the communication is not suitable for any other purpose.

West Monroe, Louisiana  
March 25, 2026

*Cameron Hines & Company (APAC)*

**Ruston City Marshal's Office**  
**Schedule of Findings and Responses**  
**For The Year Ended September 30, 2025**

Honorable Curtis Hawkins  
Ruston City Marshal's Office  
Ruston, Louisiana

We have audited the component unit financial statements of the Ruston City Marshal's Office as of and for the year ended September 30, 2025, and have issued our report thereon dated March 21, 2026. 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. Our audit of the component unit financial statements as of September 30, 2025, resulted in an unmodified opinion.

**Section I- Summary of Auditors' Reports**

**A. Report on Internal Control and Compliance Material to the Financial Statements**

Deficiencies in Internal Control

Material Weakness \_\_\_\_\_ yes X no

Significant Deficiencies not considered to be  
Material Weaknesses \_\_\_\_\_ yes X no

Compliance

Compliance Material to Financial Statements \_\_\_\_\_ yes X no

**B. Federal Awards – N/A**

Material Weakness Identified \_\_\_\_\_ yes \_\_\_\_\_ no

Significant Deficiencies not considered to be  
Material Weaknesses \_\_\_\_\_ yes \_\_\_\_\_ no

Type of Opinion on Compliance For Major Programs

Unmodified \_\_\_\_\_ Modified \_\_\_\_\_

Disclaimer \_\_\_\_\_ Adverse \_\_\_\_\_

Are there findings required to be reported in accordance with the Uniform Guidance?

**C. Identification of Major Programs – N/A**

Dollar threshold used to distinguish between Type A and Type B Programs.

Is the auditee a "low-risk" auditee, as defined by the Uniform Guidance?

**Ruston City Marshal's Office**  
**Schedule of Findings and Responses**  
**For The Year Ended September 30, 2025**

**Section II- Financial Statement Findings**

There were no financial statement findings for the fiscal year ended September 30, 2025.

**Section III- Federal Award Findings and Question Costs**

This section is not applicable for this entity.

**Ruston City Marshal's Office**  
**Management's Corrective Action Plan**  
**For the Year Ended September 30, 2025**

**Internal Control and Compliance Material to the Financial Statements**

There were no financial statement findings for the fiscal year ended September 30, 2025.

**Ruston City Marshal's Office**  
**Schedule of Prior Year Findings**  
**For the Year Ended September 30, 2025**

**Internal Control and Compliance Material to the Financial Statements**

**2024-001      Funds Paid to Marshal's Commission in Error**

**Condition:**

During calendar year 2023, legislation was passed by the Louisiana Legislature that changed fees paid for the Ruston Marshal's Office and the fees for the Ruston Marshal's commission. During the implementation of this legislation, one subsection of the law was misinterpreted, resulting in payments to the Marshal's commission funds that should have been applied to the Ruston Marshal's Office General Fund.

**Recommendation:**

We recommend that the Marshal's Office seek outside assistance in the interpretation of future legislative changes.

**Management's Response:**

When the Marshal discovered the error, he immediately reported his finding to the Deputy Marshal in charge of finances. Together they researched and determined the amount of funds that were paid in error to the Marshal instead of to the General Fund. The Marshal immediately notified the Louisiana Legislative Auditor's Office and the independent auditor. Within days, the Marshal personally paid in full the amount of commission paid to him in error and these funds were deposited into the General Fund bank account. In addition, the Marshal implemented a new control procedure in the Ruston Marshal's Office to have any changes in the Marshal's commissions reviewed and confirmed by a representative of the Louisiana Marshal's Association.

**Status:**

Cleared.

**Management Letter**

No management letter was issued.

**RUSTON CITY MARSHAL'S OFFICE**  
**SCHEDULE OF COMPENSATION, REIMBURSEMENTS,**  
**BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

**Schedule 2**

**Agency Head:**

**Curtis Hawkins**  
**City Marshal**

**Paid by the City of Ruston, Louisiana**

Salary	\$	28,808
Benefits - Health Insurance		17,120
Benefits - Retirement		10,622

**Paid by the Ruston Marshal's Office**

Service Fees & Commissions		124,831
Benefits - Retirement		36,535

**Paid by the State of Louisiana**

State Supplemental Pay		7,200
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<b>Total Compensation, Benefits and Other Payments</b>	<b>\$</b>	<b><u>225,116</u></b>
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See independent auditors' report.

**RUSTON CITY MARSHAL**  
**JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	First Six Month Period Ended <u>3/31/2025</u>	Second Six Month Period Ended <u>9/30/2025</u>
<b>Cash Basis Presentation</b>		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	\$ 127,373	\$ 177,301
<b>Add: Collections</b>		
Civil Fees	310,148	282,320
Bond Fees	18,611	14,000
Criminal Court Costs/Fees	497,499	403,570
<b>Subtotal Collections</b>	<u>826,258</u>	<u>699,890</u>
<b>Less: Disbursements to Governments &amp; Nonprofits</b>		
City of Ruston - DWI - Criminal Court Costs/Fees	756	954
City of Ruston - Fines - Criminal Court Costs/Fees	121,954	129,171
City of Ruston - Probation Fund - Criminal Court Costs/Fees	18,052	21,798
City of Ruston - Witness Fund - Criminal Court Costs/Fees	6,186	6,698
City of Ruston - Littering Fund - Criminal Court Costs/Fees	50	77
Crime Stoppers Fund - Criminal Court Costs/Fees	3,897	3,893
Disability Affairs Trust Fund - Criminal Court Costs/Fees	5,000	4,375
DWI Equipment Testing Fund - Criminal Court Costs/Fees	1,134	1,431
Judicial College Fund - Criminal Court Costs/Fees	1,485	973
Law Enforcement Training Fund - Criminal Court Costs/Fees	3,819	3,815
Law Enforcement Training Fund - Victim Reparation Fund - Criminal Court Costs/Fees	964	1,517
Law Enforcement Training Fund - Drug Abuse Fund - Criminal Court Costs/Fees	440	1,193
Lincoln Parish Coroner - Criminal Court Costs/Fees	964	1,517
North Louisiana Criminalistics Lab - Criminal Court Costs/Fees	52,529	55,611
Ruston City Court - Judge's Clerk Fund - Criminal Court Costs/Fees	3,696	3,547
Ruston City Court - Judge's Court Cost Fund - Criminal Court Costs/Fees	58,454	58,388
Ruston City Court - Judge's Crime Fund - Criminal Court Costs/Fees	1,849	2,673
Sex Offender Registry Fund - Criminal Court Costs/Fees	3,052	3,597
Third Judicial District Public Defender Fund - Criminal Court Costs/Fees	87,680	87,583
Traumatic Injury Trust Fund - Criminal Court Costs/Fees	5,237	4,974
Trial Court Case Management - Criminal Court Costs/Fees	5,845	5,839
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on a Percentage of Collection	92,649	80,259
Court Costs/Fees - Self Disbursed	60,277	60,991
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Bond Fee Refunds	10,000	14,500
Other Disbursements to Individuals (additional detail is not required)	230,361	194,174
<b>Subtotal Disbursements/Retainage</b>	<u>776,330</u>	<u>749,548</u>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<u>\$ 177,301</u>	<u>\$ 127,643</u>

See independent auditors' report.

**RUSTON CITY MARSHAL**  
**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2025**

<b>Cash Basis Presentation</b>	First Six Month Period Ended <u>3/31/2025</u>	Second Six Month Period Ended <u>9/30/2025</u>
<b>Receipts From:</b>		
Ruston City Court - Service Fees	\$ 41,433	\$ 36,990
<b>Total Receipts</b>	<u>\$ 41,433</u>	<u>\$ 36,990</u>

See independent auditors' report.