CITY MARSHAL OF EUNICE, LOUISIANA

COMPILED FINANCIAL STATEMENTS

JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Acton Ranger Office at [illegible], where appropriate, at the office of the parish clerk of court.

Release Date 1-24-01

STEVEN D. ORTEGO
Certified Public Accountant
Eunice, Louisiana

CITY MARSHAL OF EUNICE, LOUISIANA

COMPILED FINANCIAL STATEMENTS

JUNE 30, 2000

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Mickey Guillory
Eunice City Marshall
Eunice LA 70535

I have compiled the accompanying combined balance sheet of The City Marshal of Eunice, Louisiana as of June 30, 2000 and the related statements of Revenues, Expenditures and Changes in Fund Balance for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Steven D. Ortego
November 15, 2000

CITY MARSHAL OF EUNICE, LOUISIANA
Combined Balance Sheet-All Fund Types
and Account Groups
June 30, 2000

	Governmental Fund Type (General Fund)	Account Group General Fixed Assets	Total (Memorandum) Only
ASSETS			
Assets:			
Cash	$ 9,443	$ -	$ 9,443
Savings	97,249	-	97,249
Furniture and Equipment	-	7,872	7,872
Total Assets	$ 106,692	$ 7,872	$ 114,564
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts Payable	$ 1,006	$ -	$ 1,006
Total Liabilities	1,006	-	1,006
Fund Equity:			
Investment in General Fixed Assets	-	7,872	7,872
Fund Balance-Unreserved	105,686	-	105,686
Total Fund Equity	105,686	7,872	113,558
Total Liabilities and Fund Equity	$ 106,692	$ 7,872	$ 114,564

See Accountant's Compilation Report and Notes to Financial Statements

CITY MARSHAL OF EUNICE, LOUISIANA
Statement of Revenues, Expenditures and Changes
in Fund Balance
Governmental Fund Type-General Fund
For the Year Ended June 30, 2000

Revenues:	
Fees Earned	$ 47,027
Interest	4,821
Total Revenues	51,848
Expenditures:	
Salaries	40,209
Contractual Service:	
Professional Fees	650
Material and Supplies	3,783
Other:	
Dues, Conventions, and Training	1,680
Miscellaneous	78
Payroll Taxes	1,882
Total Expenditures	48,282
Excess of Revenues over Expenditures	3,566
Fund Balance-Beginning of Year	102,120
Fund Balance-End of Year	$105,686

See Accountant's Compilation Report and Notes to Financial Statements

CITY MARSHAL OF EUNICE, LOUISIANA
Statement of Revenues, Expenditures and Changes
in Fund Balance-Budget and Actual
Governmental Fund Type-General Fund
For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fees Earned	$ 45,000	$ 47,027	$ 2,027
Interest Income:	4,000	4,821	821
Total Revenues	49,000	51,848	2,848
Expenditures:			
Salaries	39,000	40,209	(1,209)
Contractual Services:			
Professional Fees	600	650	(50)
Material and Supplies	4,000	3,783	217
Other:			
Dues and Conventions	2,000	1,680	320
Miscellaneous	150	78	72
Payroll Taxes	2,000	1,882	118
Total Expenditures	47,750	48,282	(532)
Excess of Revenues over Expenditures	1,250	3,566	2,316
Fund Balance-Beginning of Year	102,000	102,120	120
Fund Balance-End of Year	$103,250	$105,686	$ 2,436

See Accountant's Compilation Report and Notes to Financial Statements

CITY MARSHAL OF EUNICE, LOUISIANA
Notes to Financial Statements
June 30, 2000

Introduction

The office of City Marshal was created as a part of The City Court of Eunice, Louisiana by RS 13:189 (c) as amended by Act 1978 number 369-1. Funding is received from the Eunice City Court generated from fines paid by violators for offences processed thru the Eunice City Court. The Eunice City Marshal also receives funding from the District Attorneys office for Bailiff fees.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the City Marshal of Eunice, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Marshal includes all funds, account groups, et cetera, that are within the oversight responsibility of the Marshal. The Marshal is fiscally dependent on The City of Eunice for office space, utilities and other expenses. The substance of the relationship is that the City of Eunice has approval authority over the Marshal's capital budget. Therefore, The City Marshal is a component unit of The City of Eunice.

C. Fund Accounting

The accounts of the City Marshal are organized on the basis of funds and account groups, each of which are considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. An account group, however is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources. The funds presented in the financial statements are described as follows:

General Fund

The general fund is the general operating fund of the City Marshal of Eunice, Louisiana. It is used to account for all financial resources except those required to be accounted for in other funds.

D. Fixed assets of Governmental Funds are recorded as expenditures at the time they are purchased and capitalized in the general fixed assets account group, rather than in the General Fund. No depreciation had been provided on general fixed assets. All fixed assets are valued at historical cost. The account group is not a fund. It is concerned only with measurement of financial position and does not involve measurement of results of operations.

E. Governmental funds, utilize the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

F. Budgetary Accounting

The proposed budget for the year ended June 30, 2000 was made available for public inspection on June 20, 1999. The proposed budget was prepared on the modified accrual basis of accounting. The budget is legally adopted and amended, as necessary, by the Marshal. At fiscal close, all appropriations lapse. All changes in the budget must be approved by the City Marshal.

G. Compensated Absences

Full time employees are allowed one weeks vacation per year. Any vacation time not taken may be carried over to the next fiscal year. At June 30, 2000, there were no accrued compensated absences.

H. Total Column on Balance Sheet - Overview

The total column on the balance sheet is captioned, Memorandum only, to indicate that it is presented to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles.

NOTE 2 CASH

Cash includes amounts in demand deposits. The cash balance is covered by Federal Deposit Insurance. Cash and cash equivalents include those investments purchased with original maturities of 90 days or less.

NOTE 3 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets follows:

Furniture and Equipment	2000
Balance, Beginning	$ 7,872
Additions	-
Deletions	-
Balance, Ended	$ 7,872

The land and building in which the City Marshal operates is owned by the City of Eunice.

NOTE 4 ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires the Marshal to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 5 OTHER SUPPORT / CONCENTRATION OF RISK

The City Marshal receives other support from the City of Eunice. In addition to office space, the City of Eunice provides utilities, janitorial, telephone, payroll support and other expenditures. All court cases arise within Ward 6 of St. Landry Parish, Louisiana.

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Certified Public Accountant

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Independent Accountant's Report
on Applying Agreed-Upon Procedures

I have performed the procedures included in the Louisiana Government Audit Guide and enumerate below, which were agreed to by the management of The City Marshal of Eunice, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about The City Marshal of Eunice, Louisiana's compliance with certain laws and regulations during the year ended June 30, 2000 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding $15,000, or public works exceeding $100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

   I noted no expenditures made during the year for materials and supplies exceeding $15,000 or public works exceeding $100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of The City Marshal as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of The City Marshal and employees, as well as their immediate families.

   Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

   Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure.

Budgeting

5. The City Marshal of Eunice, Louisiana, prepared its budget in accordance with state law.

Accounting and Reporting

6. Randomly select 6 disbursements made during the period under examination and:
(a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six disbursements indicated approval from the Marshal.

Debt

7. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtness.

Advance and Bonuses

8. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advances or gifts.

I inspected payroll for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute box were posted or advertised as required by LSA-RS 42:11 through 42:12.

The Marshal had no meetings during the year subject to the open meetings law.

My prior year report, dated December 15, 1999, did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the City Marshal of Eunice, Louisiana, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana revised statute 24:513, this report is distributed by the Legislature Auditor as a public document.

Steven Ortego
November 15, 2000

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

November 15, 2000 (Date Transmitted)

Steven D. Ortego
Certified Public Accountant
P.O. Box 1174
Eunice LA 70535 (Auditors)

In connection with your compilation of our financial statements as of June 30, 2000 [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of November 15, 2000 completion/representations).

Public Bid Law
It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [x] No [ ]

Code of Ethics for Public Officials and Public Employees
It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [x] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [x] No [ ]

Budgeting
We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [x] No [ ]

Accounting and Reporting
All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [x] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [x] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [X] No [ ]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [X] No [ ]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [X] No [ ]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [X] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Mitchell J Faulkner _____ Marshall November 15, 2000 Date

_____ Treasurer _____ Date

_____ President _____ Date