

CITY MARSHAL OF EUNICE, LOUISIANA

Compiled Financial Statements

Year Ended June 30, 2002

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(A Corporation of Certified Public Accountants)

Mickey Guillory
Eunice City Marshal
Eunice LA 70535

We have compiled the accompanying combined balance sheet of The City Marshal of Eunice, Louisiana as of June 30, 2002 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. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Darnall, Sikes & Frederick
A Corporation of Certified Public Accountants

Eunice, Louisiana
November 5, 2002

Eugene H. Darnall, CPA, Retired 1990
Paula D. Bihm, CPA, Deceased 2002

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Member of:
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CITY MARSHAL OF EUNICE, LOUISIANA

Combined Balance Sheet-All Fund Types and Account Groups
June 30, 2002

	Governmental Fund Type - General Fund	Account Group General Fixed Assets	Total (Memorandum) Only
ASSETS			
Cash	\$ 4,086	\$ -	\$ 4,086
Savings	109,783	-	109,783
Furniture and equipment	-	8,597	8,597
Total assets	<u>\$ 113,869</u>	<u>\$ 8,597</u>	<u>\$ 122,466</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 105	\$ -	\$ 105
Total liabilities	<u>105</u>	<u>-</u>	<u>105</u>
Fund Equity:			
Investment in general fixed assets	-	8,597	8,597
Fund balance-unreserved	<u>113,764</u>	<u>-</u>	<u>113,764</u>
Total fund equity	<u>113,764</u>	<u>8,597</u>	<u>122,361</u>
Total liabilities and fund equity	<u>\$ 113,869</u>	<u>\$ 8,597</u>	<u>\$ 122,466</u>

See accompanying notes and accountants' report.

CITY MARSHAL OF EUNICE, LOUISIANA

Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Fund Type-General Fund
 Year Ended June 30, 2002

Revenues:		
	Fees earned	\$ 41,452
	Reimbursed expenses	5,500
	Interest	<u>8,672</u>
	Total revenues	<u>55,624</u>
Expenditures:		
	Salaries	31,976
	Contractual service:	
	Professional fees	10,268
	Material and supplies	1,756
	Capital outlay	725
	Other:	
	Dues, travel, conventions and training	1,084
	Miscellaneous	1,320
	Payroll taxes	<u>2,447</u>
	Total expenditures	<u>49,576</u>
	Excess of revenues over expenditures	6,048
	Fund balance-beginning of year	<u>107,716</u>
	Fund balance-end of year	<u>\$ 113,764</u>

See accompanying notes and accountants' report.

CITY MARSHAL OF EUNICE, LOUISIANA

Statement of Revenues, Expenditures and Changes
in Fund Balance-Budget and Actual
Governmental Fund Type-General Fund
Year Ended June 30, 2002

				Variance Favorable (Unfavorable)
		Budget	Actual	
Revenues:				
	Fees earned	\$ 41,000	\$ 41,452	\$ 452
	Reimbursed expenses	5,500	5,500	-
	Interest income	8,500	8,672	172
	Total revenues	<u>55,000</u>	<u>55,624</u>	<u>624</u>
Expenditures:				
	Salaries	32,000	31,976	24
	Contractual services:			
	Professional fees	10,000	10,268	(268)
	Material and supplies	1,800	1,756	44
	Capital outlay	750	725	25
	Other:			
	Dues, travel, conventions, and training	1,150	1,084	66
	Miscellaneous	1,415	1,320	95
	Payroll taxes	2,500	2,447	53
	Total expenditures	<u>49,615</u>	<u>49,576</u>	<u>39</u>
	Excess of revenues over expenditures	5,385	6,048	663
	Fund balance-beginning of year	<u>107,716</u>	<u>107,716</u>	-
	Fund balance-end of year	<u>\$ 113,101</u>	<u>\$ 113,764</u>	<u>\$ 663</u>

See accompanying notes and accountants' report.

CITY MARSHAL OF EUNICE, LOUISIANA

Notes to Financial Statements
June 30, 2002

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 accounting principals generally accepted in the United States of America 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.

CITY MARSHAL OF EUNICE, LOUISIANA

Notes to Financial Statements
June 30, 2002

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, 2002 was made available for public inspection on June 20, 2001. 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, 2002, 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.

CITY MARSHAL OF EUNICE, LOUISIANA

Notes to Financial Statements
June 30, 2002

NOTE 3 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets follows:

	Furniture and Equipment		2002
	Balance, beginning		\$ 7,872
	Additions		725
	Deletions		-
	Balance, ended		<u>\$ 8,597</u>

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 United States 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.

SUPPLEMENTAL INFORMATION



(A Corporation of Certified Public Accountants)

Independent Accountant's Report on Applying Agreed-Upon Procedures

Mickey Guillory
City Marshal of Eunice
Eunice, LA 70535

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We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of The City Marshal of Eunice (“City Marshal”) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about The City Marshal of Eunice's compliance with certain laws and regulations during the year ended June 30, 2002 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, we 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).

The City Marshal had no expenditures during the year for materials and supplies exceeding \$15,000 and no expenditures for 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 all board members and employees, as well as their immediate families.

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

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

The City Marshal provided us with the required list of employees for the year under examination.

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Budgeting

4. The Local Government Budget Act (LSA-RS 39:1301-14) requires the preparation of a budget for the general and special revenue funds.

The City Marshal was in compliance with the Local Government Budget Act.

Accounting and Reporting

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

We 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

All 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 selected disbursements indicated proper approvals.

Meetings

6. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The City Marshal held no meetings during the year of examination.

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.

We 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 indebtedness.

Advances and Bonuses

8. Examine disbursements and minutes for the year to determine whether any payments have been made which may constitute bonuses, advance, or gifts.

We inspected disbursement records for the year and noted no instances which would indicate payments which would constitute bonuses, advances, or gifts.

Mickey Guillory
City Marshal of Eunice
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We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of The City Marshal of Eunice 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 Legislative Auditor as a public document.

Darnall, Sikes & Frederick
A Corporation of Certified Public Accountants

Eunice, Louisiana
November 5, 2002

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

Darnall, Sikes & Frederick ⁹⁻²⁰⁻⁰² (Date Transmitted)

Steven Moosa, CPA

P.O. Drawer 1048

Eunice LA 70535

(Auditors)

In connection with your compilation of our financial statements as of [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 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 [] 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 [] 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 [] 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 [] 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 [] No []

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

Yes [] No []

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

Yes [] No []

Meetings

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

Yes [] 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 [] 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 [] 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.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
<i>Misty J. Gentry</i>	President	<i>11-05-02</i>	Date