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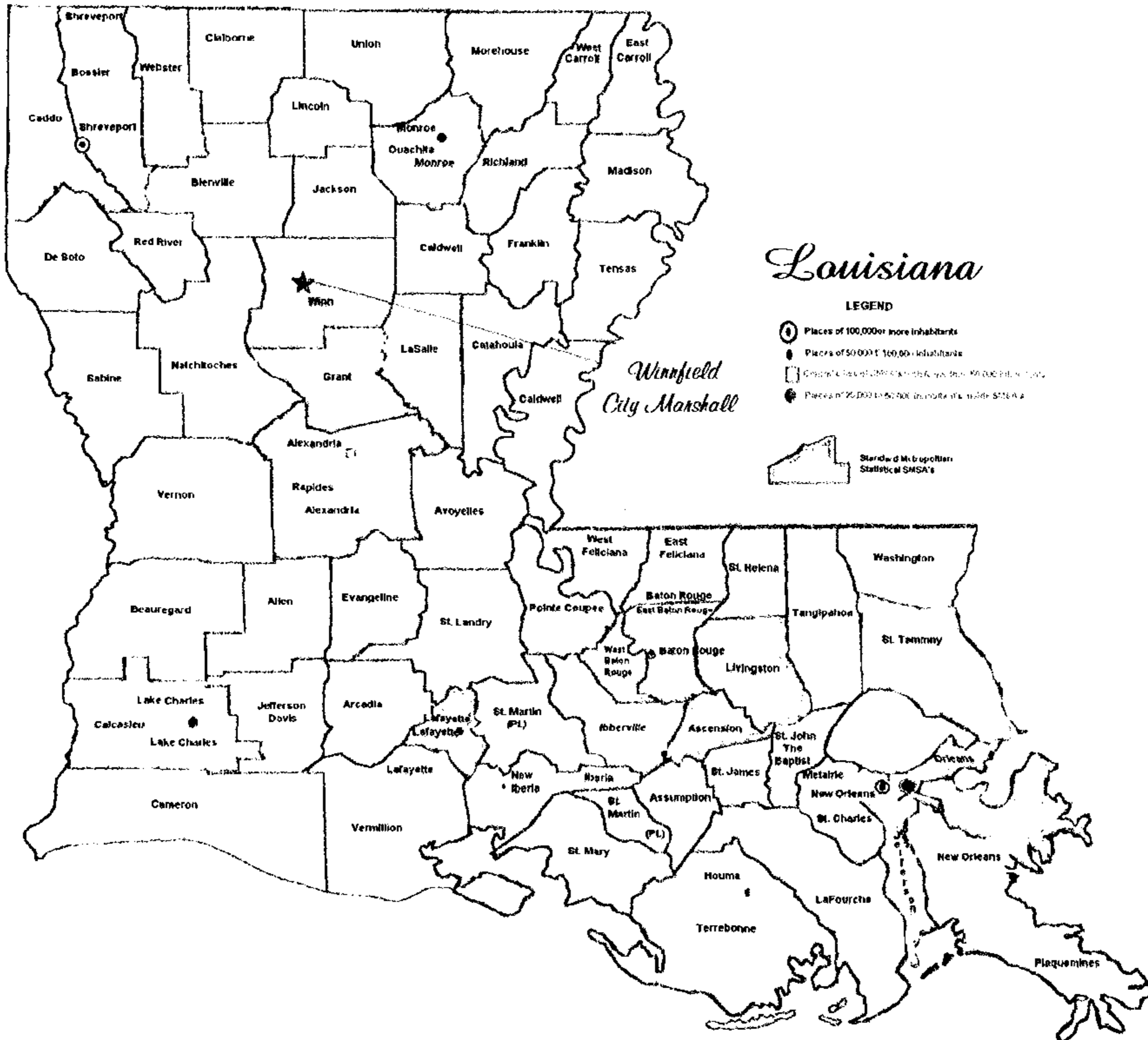
Winnfield City Marshal's Office
Winnfield, Louisiana

Financial Statements and
Auditor's Report
For the Two Years Ended December 31, 1999

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

Release Date JUL 05 2000

WINNFIELD CITY MARSHAL'S OFFICE
Winnfield, Louisiana



* The Winnfield City Court has jurisdiction which encompasses the City of Winnfield and the surrounding wards of Winn Parish. The City Marshal is the executive officer of the court and the Winnfield City Marshal's Office is responsible for executing the orders and mandates of the Court. Operation of the City Marshal's Office is funded primarily by court cost and fees assessed from persons participating in the judicial process.

WINNFIELD CITY MARSHAL'S OFFICE
Winnfield, Louisiana

Financial Statements
And Auditor's Report
For the Two Years Ended December 31, 1999

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INDEPENDENT AUDITOR'S REPORT

Honorable Brandon Parker,
City Marshal
Winnfield, Louisiana

I have audited the accompanying financial statements of the Winnfield City Marshal's Office, a component of the City Court of Winnfield, Louisiana, as of and for the two years ended December 31, 1999 and December 31, 1998 as listed in the table of contents. These financial statements are the responsibility of the management of the Winnfield City Marshal's Office. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

I was unable to determine what effect, if any, the year 2000 will have on the Marshal's computer system or what effect it will have on the Marshal's financial condition.

In my opinion except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself as to the effects of the year 2000 question as discussed in the preceding paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Winnfield City Marshal's Office, as of December 31, 1998 and December 31, 1999 and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 5, 2000, on my consideration of the City's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining, individual funds and schedules and graphs are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the Winnfield City Marshal's Office. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements, and, in my opinion, the information is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

John R. Vercher

June 8, 2000

Jena, Louisiana

JOHN R. VERCHER PC

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Brandon Parker, City Marshal
Winnfield, Louisiana

I have audited the component unit financial statements of the Winnfield City Marshal's Office, as of and for the two years ended December 31, 1998 and December 31, 1999, and have issued my report thereon dated June 5, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Winnfield City Marshal's Office financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standard*, except as follows and discussed in the "Schedule of Findings and Questioned Costs".

- 99-C-1 Amended Budgets

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Winnfield City Marshal's Office's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

John R. Vercher

Jena, Louisiana

June 8, 2000

MEMBER
-----AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS-----
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

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*COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)*

WINNFIELD CITY MARSHAL'S OFFICE
 WINNFIELD, LOUISIANA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNTS
 December 31, 1999

	Governmental Fund Type <u>General Fund</u>	Fiduciary Fund Type <u>Agency Fund</u>	Total (Memorandum Only)
ASSETS			
Cash and Cash Equivalents	\$ -0-	\$ 19,148	\$ 19,148
TOTAL ASSETS	<u>\$ -0-</u>	<u>\$ 19,148</u>	<u>\$ 19,148</u>
LIABILITIES AND FUND EQUITY			
<i>Liabilities:</i>			
Bonds Posted	\$ -0-	\$ 19,148	\$ 19,148
<i>Fund Equity:</i>			
Fund Balance	\$ -0-	\$ -0-	\$ -0-
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ -0-</u>	<u>\$ 19,148</u>	<u>\$ 19,148</u>

The accompanying notes are an integral part of this statement.

WINNFIELD CITY MARSHAL'S OFFICE
 WINNFIELD, LOUISIANA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNTS
 December 31, 1998

	Governmental Fund Type General Fund	Fiduciary Fund Type Agency Fund	Total (Memorandum Only)
ASSETS			
Cash and Cash Equivalents	\$ 348	\$ 31,572	\$ 31,920
TOTAL ASSETS	\$ 348	\$ 31,572	\$ 31,920
LIABILITIES AND FUND EQUITY			
<i>Liabilities:</i>			
Bonds Posted	\$ -0-	\$ 31,572	\$ 31,572
Total Liabilities	\$ -0-	\$ 31,572	\$ 31,572
<i>Fund Equity:</i>			
Fund Balance - Unreserved/Undesignated	\$ 348	\$ -0-	\$ 348
Total Fund Equity	\$ 348	\$ -0-	\$ 348
TOTAL LIABILITIES AND FUND EQUITY	\$ 348	\$ 31,572	\$ 31,920

The accompanying notes are an integral part of this statement.

WINNFIELD CITY MARSHAL'S OFFICE
 WINNFIELD, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE –
 BUDGET (GAAP BASIS) AND ACTUAL
 For the Year ended December 31, 1999

	Budget	Actual	Variance
REVENUES			
Collections	\$ 10,400	\$ 1,660	\$ (8,740)
Miscellaneous	-0-	240	240
TOTAL REVENUES	\$ 10,400	\$ 1,900	\$ (8,500)
EXPENDITURES			
General Government:			
Telephone Expenses	\$ 1,700	\$ 1,330	\$ 370
Office Supplies and Expenses	1,300	869	431
Bank Fees	-0-	49	(49)
Mileage	7,400	-0-	7,400
TOTAL EXPENDITURES	\$ 10,400	\$ 2,248	\$ 8,152
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ -0-	\$ (348)	(348)
FUND BALANCE AT BEGINNING OF YEAR	348	348	-0-
FUND BALANCE AT END OF YEAR	\$ 348	\$ -0-	\$ (348)

The accompanying notes are an integral part of this statement.

WINNFIELD CITY MARSHAL'S OFFICE
WINNFIELD, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE –
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Collections	\$ 12,000	\$ 3,435	\$ (8,565)
Supervision Fees	-0-	370	370
TOTAL REVENUES	<u>\$ 12,000</u>	<u>\$ 3,805</u>	<u>\$ (8,195)</u>
EXPENDITURES			
General Government:			
Telephone Expenses	\$ 3,060	\$ 2,309	\$ 751
Office Supplies and Expenses	1,940	469	1,471
Bank Fees	-0-	80	(80)
Probation	-0-	370	(370)
Dues & Subscription	-0-	25	(25)
Postage	-0-	136	(136)
Advertisement	-0-	75	(75)
Equipment	2,000	-0-	2,000
Mileage	4,000	-0-	4,000
Continuing Education	1,000	-0-	1,000
TOTAL EXPENDITURES	<u>\$ 12,000</u>	<u>\$ 3,464</u>	<u>\$ 8,536</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ -0-</u>	<u>\$ 341</u>	<u>\$ 341</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>-0-</u>	<u>7</u>	<u>7</u>
FUND BALANCE AT END OF YEAR	<u>\$ -0-</u>	<u>\$ 348</u>	<u>\$ 348</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

WINNFIELD CITY MARSHAL'S OFFICE
WINNFIELD, LOUISIANA

Notes to the Financial Statements

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Winnfield City Court has jurisdiction which encompasses the City of Winnfield and the surrounding wards of Winn Parish. The City Marshal is the executive officer of the court and the Winnfield City Marshal's Office is responsible for executing the orders and mandates of the Court. Operation of the City Marshal's Office is funded primarily by court cost and fees assessed from persons participating in the judicial process.

The accompanying policies conform to generally accepted accounting principles for governmental units.

FINANCIAL REPORTING ENTITY

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of financial reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a) The ability of the reporting entity to impose its will on that organization and/or
 - b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria presented above, the City Marshal's Office is a component of the Winnfield City Court. The accompanying financial statements present information only on the fund and account groups maintained by the City Marshal's Office and do not present information of the Winnfield City Court, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

FUND ACCOUNTING

The accounts of the City Marshal's Office are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the City:

Funds of the office are classified into two categories: governmental (General Fund) and fiduciary (Agency Funds). These funds are described as follows:

WINNFIELD CITY MARSHAL'S OFFICE
WINNFIELD, LOUISIANA

Notes to the Financial Statements - (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

FUND ACCOUNTING – (Cont.)

Governmental Fund Type

General Fund –

The General Fund is the general operating fund of the City Marshal's Office. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary Funds

Agency Funds

Accounts for assets that are held on behalf of others as their agent. Agency funds are custodial in nature and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Inventories of supplies are considered immaterial and are not recorded.

F. USE OF ESTIMATES

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

WINNFIELD CITY MARSHAL'S OFFICE
WINNFIELD, LOUISIANA

Notes to the Financial Statements - (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

H. CASH AND CASH EQUIVALENTS

Amounts reported as cash and cash equivalents include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

I. COMPENSATED ABSENCES

Personnel policy adopted by the City Marshal's Office does not allow employees to carryover material amounts of vested leave. As a result, no provision for compensated absences is included in the accompanying financial statements.

J. ENCUMBRANCES

Purchase orders, contracts, and other commitments to engage in future expenditures are referred to as encumbrances. Since encumbrances do not represent liabilities or current expenditures, encumbrances are not reported in the accompanying financial statements.

K. BUDGET

The City Marshal's Office adopts its budget annually on the modified accrual (GAAP) basis of accounting. Budgetary comparisons are included in the accompanying financial statements. All budgetary appropriations lapse at the end of each year.

L. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW

Total column on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) CASH AND INVESTMENTS

Deposits

It is the Marshal's Office policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The Marshal's Office deposits are categorized to give an indication of the level of risk assumed by the District at year end. The categories are describes as follows:

- *Category 1* - Insured or collateralized with securities held by the Marshal's Office or by its agent in the Marshal's Office name.
- *Category 2* - Collateralized with securities held by the pledging financial institution's trust department or agent in the Marshal's Office name.

agent in the Marshal's Office name.

WINNFIELD CITY MARSHAL'S OFFICE
WINNFIELD, LOUISIANA

Notes to the Financial Statements - (Cont.)

(2) CASH AND INVESTMENTS - (Cont.)

- *Category 3* - Uncollateralized.

	<u>Book Balance</u> <u>12/31/98</u>	<u>Book Balance</u> <u>12/31/99</u>
Sabine State Bank	\$ 348	\$ -0-
Bank of Winnfield	31,572	19,148
Total	<u>\$ 31,920</u>	<u>\$ 19,148</u>
 Secured as Follows:		
FDIC (<i>Category -- 1</i>)	<u>\$ 31,920</u>	<u>\$ 19,148</u>

(3) RISK MANAGEMENT

The City Marshal's Office is exposed to various risk of loss related to torts; damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City Marshal's insures against these risks by participating a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risk have not exceeded insurance coverage in and of the past three fiscal years.

(4) ECONOMIC DEPENDENCE

The City's Marshal's Office is dependent on the City of Winnfield for financial support. Changes in the City's appropriation for the Marshal's Office could have a material effect on its financial condition.

(5) LITIGATION

The City Marshal's Office has no pending litigation as of December 31, 1999.

(6) RETIREMENT PLANS

The system does not offer its employees a retirement plan. All employees are in the social security system.

(7) CONTINGENCIES

The City Marshal's Office has not determined what effect the year 2000 will have on the Office's computer system or its financial position.

FIDUCIARY FUND TYPE - AGENCY FUNDS

Accounts for assets that are held on behalf of others as their agent. Agency funds are custodial in nature and do not involve measurement of results of operations.

WINNFIELD CITY MARSHALL
 WINNFIELD, LOUISIANA
 FIDUCIARY FUND TYPE - AGENCY FUNDS

*Schedule of Changes in Deposit Balance by Funds
 for the Year Ended December 31, 1999*

Deposit Balance At Beginning Of Period	\$ 31,572
Additions	
Collections	\$ 16,436
Cash Bonds	10,227
Miscellaneous	3,580
Total Additions	\$ 30,243
Total	\$ 61,815
Reductions	
Criminal Court Fees	\$ 19,600
Juvenile Expense	652
City Marshal's General Fund, Cost	1,660
Officer's Fund	2,050
Crime Lab	820
Fines	4,156
Indigent Defender Board	5,275
Louisiana Commission on Law Enforcement	779
Probation	2,030
State of Louisiana Treasurer	164
Restitution	155
Refunds	5,326
Total Reductions	\$ 42,667
Deposit Balance At End Of Period	\$ 19,148

The accompanying notes are an integral part of this statement.

WINNFIELD CITY MARSHALL
 WINNFIELD, LOUISIANA
 FIDUCIARY FUND TYPE - AGENCY FUNDS

*Schedule of Changes in Deposit Balance by Funds
 for the Year Ended December 31, 1999*

Deposit Balance At Beginning Of Period	\$ 18,504
Additions	
Collections	\$ 38,722
Cash Bonds	46,521
Total Additions	\$ 85,243
Total	\$ 103,747
Reductions	
Criminal Court Fees	\$ 31,410
Juvenile Expense	3,458
City Marshal's General Fund, Cost	3,805
Officer's Fund	5,700
Crime Lab	1,795
Fines	11,059
Indigent Defender Board	10,345
Returns	51
Louisiana Commission on Law Enforcement	2,166
Probation	905
State of Louisiana Treasurer	456
Restitution	1,000
Refunds	25
Total Reductions	\$ 72,175
Deposit Balance At End Of Period	\$ 31,572

The accompanying notes are an integral part of this statement.

WINNFIELD CITY MARSHALL
WINNFIELD, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 1999

I have audited the component unit financial statement of the Winnfield City Marshal's Office, Winnfield, Louisiana, as of and for the two years ended December 31, 1999 and have issued my report thereon dated June 8, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of and for the two years ended December 31, 1999 resulted in a qualified opinion.

Section I Summary of Auditor's Reports

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

Internal Control

Material Weaknesses Yes No Reportable Condition Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards (Not-Applicable)

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Type of Opinion On Compliance Unqualified Qualified
For Major Programs Disclaimer Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

Yes No

c. Identification Of Major Programs:

CFDA Number (s)

Name Of Federal Program (or Cluster)

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

\$ _____

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?

Yes No

WINNFIELD CITY MARSHALL
WINNFIELD, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)
For the Year Ended June 30, 1999

Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS Summary of Auditor's Reports

Reference	Description of Finding	Recommendation
1999-C-1	<u>Budgeted revenues exceed actual revenues by more than 5%.</u> The Marshal's Office overbudgeted revenue by more than 85% during 1999 and 72% during 1998 and failed to amend the budget as required the local government budget law.	The Marshal's Office should amend its budget when actual revenues fail to meet budgeted revenues by more than 5% or when actual expenditures exceed budgeted expenditures by more than 5% for the year.

Section III Federal Awards Findings and Questioned Costs

Not Applicable

WINNFIELD CITY MARSHAL'S OFFICE
STATE OF LOUISIANA
WINNFIELD, LOUISIANA

MANAGEMENT'S CORRECTIVE ACTION PLAN
DECEMBER 31, 1999

SECTION I

INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

1999-C-1 Amended Budgets

The Marshal's Office overbudgeted revenue by more than 5% for the year 1999. The local government budget law requires that budgets should be amended when they have unfavorable variances of more than 5%.

Response - The Marshal's Office is turning over to the City Clerk all accounting responsibilities of his office as of August 1, 1999.

SECTION II

INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A - No findings of this nature were reported

Response - N/A

SECTION III

MANAGEMENT LETTER

N/A - No findings of this nature were reported

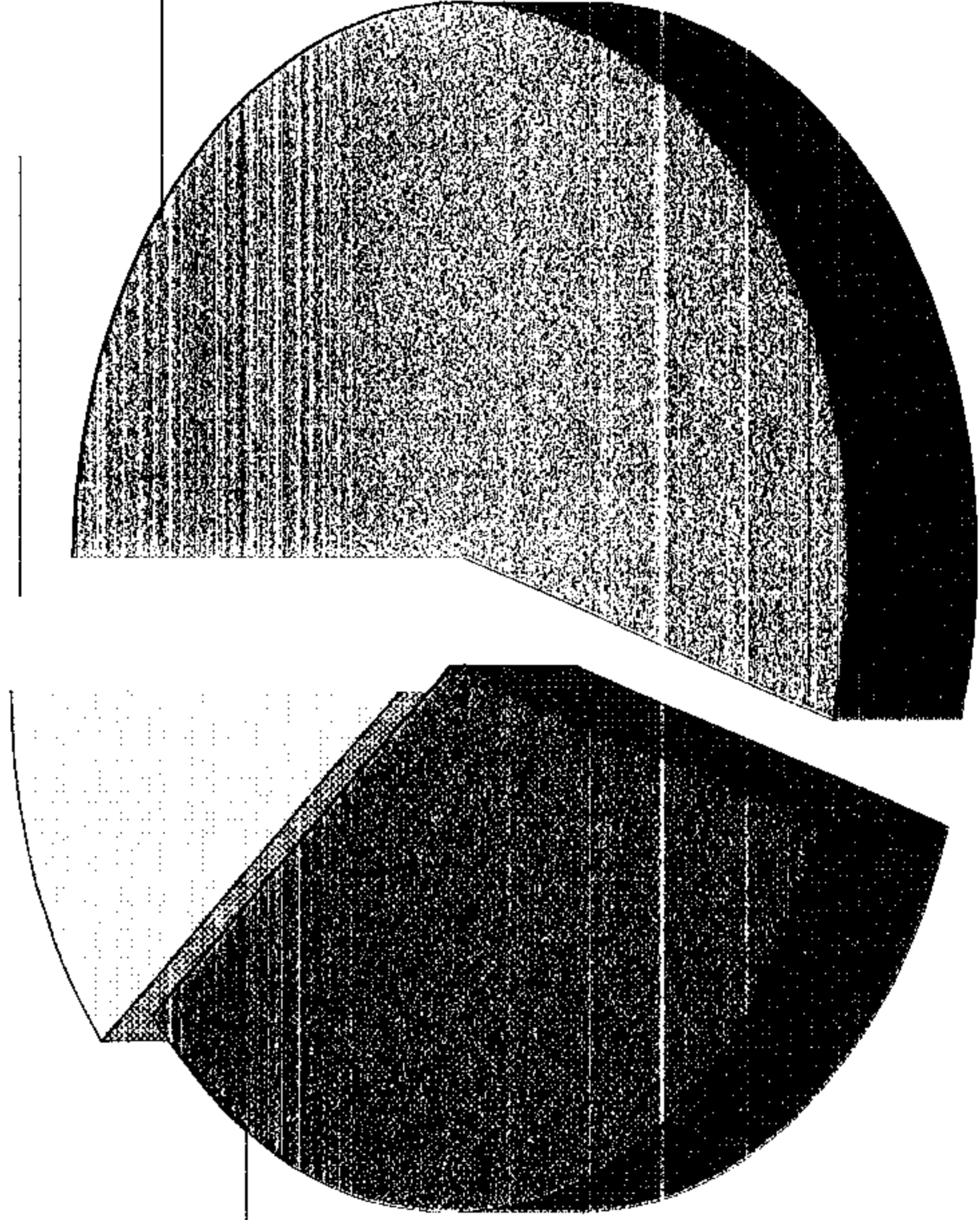
Response - N/A

GRAPHS

WINNFIELD CITY MARSHALL'S OFFICE

Agency Fund Additions 12/31/99

CASH BOND
\$10,227



COLLECTIONS
\$16,436

MISCELLANEOUS
\$3,329

WINNFIELD CITY MARSHALL'S OFFICE

Agency Fund Reductions 12/31/99

