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**COMPILED FINANCIAL STATEMENTS**  
**CITY MARSHAL OF SLIDELL**  
**Slidell, Louisiana**  
**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

MEMBER  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

FRANK L. GOINS  
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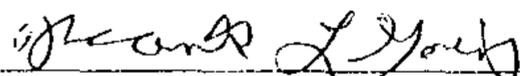
## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

**J. Russell Camp - Marshal  
City Marshal of Slidell  
Slidell, Louisiana**

I have compiled the accompanying general purpose financial statements of the City Marshal of Slidell, as of, and for the year, ended December 31, 1999, as listed in the foregoing table of contents, in accordance with Statements 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.

The management has elected to omit substantially all financial statement disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements they might influence the users conclusions about the City Marshal's accompanying general purpose financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.



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**FRANK L. GOINS**  
**Certified Public Accountant**  
**June 15, 2000**

**BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**CITY MARSHAL OF SLIDELL**  
 Slidell, Louisiana  
 December 31, 1999

	GOVERNMENTAL FUND TYPES GENERAL	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
		GENERAL	GENERAL	
		FIXED ASSETS	LONG-TERM DEBT	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 14,418	\$ 0	\$ 0	\$ 14,418
Accounts receivable	20,658	0	0	20,658
Property and equipment	0	24,590	0	24,590
Amount to be provided for retirement of note	0	0	11,436	11,436
<b>TOTAL ASSETS</b>	<b>\$ 35,076</b>	<b>\$ 24,590</b>	<b>\$ 11,436</b>	<b>\$ 71,102</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 535	\$ 0	\$ 0	\$ 535
Accrued payroll taxes	531	0	0	531
Deferred compensation	623	0	0	623
Current portion of long-term debt	4,582	0	0	4,582
Amount rquired to be provided for retirement of long-term debt	11,436	0	0	11,436
Long-term debt	0	0	11,436	11,436
<b>TOTAL LIABILITIES</b>	<b>\$ 17,707</b>	<b>\$ 0</b>	<b>\$ 11,436</b>	<b>\$ 29,143</b>
<b>FUND EQUITY</b>				
Investments in general fixed assets	\$ 0	\$ 24,590	\$ 0	\$ 24,590
Fund balance	17,369	0	0	17,369
<b>TOTAL FUND EQUITY</b>	<b>\$ 17,369</b>	<b>\$ 24,590</b>	<b>\$ 0</b>	<b>\$ 41,959</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 35,076</b>	<b>\$ 24,590</b>	<b>\$ 11,436</b>	<b>\$ 71,102</b>

See accountants compilation report.

**STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE - GENERAL FUND  
CITY MARSHAL OF SLIDELL  
Slidell, Louisiana  
Year Ended December 31, 1999**

**REVENUES:**

Current revenues:

Fees from City Court of Slidell	\$ 87,623
Revenues from City of Slidell	59,590
Revenues from Sheriff's office	26,000
Fingerprint fees	1,318
Miscellaneous revenues	3,920

**TOTAL REVENUES** \$ 178,451

**EXPENDITURES:**

Current operating expenditures:

Salaries and related benefits:

Salaries	\$ 84,078
Payroll taxes	1,882
Health insurance	11,761
Deferred compensation plan	3,289

Contractual services:

Telephone	4,757
Automobile expenditures	5,055
Professional fees	1,200
Insurance	10,838
Dues and subscriptions	405
Contract labor	13,834

Materials and supplies:

Office supplies	8,351
Computer supplies	3,986

Other:

Miscellaneous	2,055
Interest	1,350

Capital outlays:

Automobile	22,755
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**TOTAL EXPENDITURES** \$ 175,596

Excess of revenues over expenditures \$ 2,855

Fund balance at beginning of year 14,514

Fund balance at end of year \$ 17,369

See accountants' compilation report.

**STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**CITY MARSHAL OF SLIDELL**  
**Slidell, Louisiana**  
**December 31, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Current revenues:			
Fees from City Court of Slidell	\$ 85,000	\$ 87,623	\$ 2,623
Revenues from City of Slidell	60,000	59,590	(410)
Fees from Sheriff's office	24,000	26,000	2,000
Fingerprint fees	4,000	1,318	
Miscellaneous	2,000	3,920	1,920
<b>TOTAL REVENUES</b>	<u>\$ 175,000</u>	<u>\$ 178,451</u>	<u>\$ 3,451</u>
<b>EXPENDITURES:</b>			
Current operating expenditures:			
Salaries and related benefits:			
Salaries	\$ 75,000	\$ 84,078	\$ (9,078)
Payroll taxes	3,000	1,882	1,118
Health insurance	10,000	11,761	(1,761)
Deferred compensation plan	4,000	3,289	711
Contractual services:			
Telephone	7,500	4,757	2,743
Automobile expenditures	10,500	5,055	5,445
Professional fees	2,000	1,200	800
Insurance	4,000	10,838	(6,838)
Dues and subscriptions	1,000	405	595
Contract Labor	15,000	13,834	1,166
Materials and supplies:			
Office supplies	7,000	8,351	(1,351)
Computer supplies	4,000	3,986	
Other:			
Miscellaneous	1,000	2055	0
Interest	2,000	1350	0
Capital outlays:			
Automobile	24,000	22,755	1,245
<b>TOTAL EXPENDITURES</b>	<u>\$ 170,000</u>	<u>\$ 175,596</u>	<u>\$ (5,596)</u>
Excess of revenues over expenditures	\$ 5,000	\$ 2,855	\$ (2,145)
Fund balance at beginning of year	14,514	14,514	0
Fund balance at end of year	<u>\$ 19,514</u>	<u>\$ 17,369</u>	<u>\$ (2,145)</u>

See accountants' compilation report.

**CITY MARSHAL - SLIDELL  
501 BOUSCAREN ST.  
SLIDELL, LA. 70458**

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**LOUISIANA ATTESTATION QUESTIONNAIRE**

December 22, 1999

**FRANK L. GOINS**  
Certified Public Accountant  
P. O. Box 622  
Slidell, Louisiana 70459

In connection with your compilation of our financial statements as of December 31, 1999 and 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 January 15, 2000.

**Public Bid Law:**

It is true that we have compiled 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 compiled with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

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 44:38.

Yes ()      No ( )

**CITY MARSHAL - SLIDELL  
501 BOUSCAREN ST.  
SLIDELL, LA. 70458**

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December 22, 1999

**FRANK L. GOINS**  
Certified Public Accountant

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, or have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 14 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes ()      No ( )

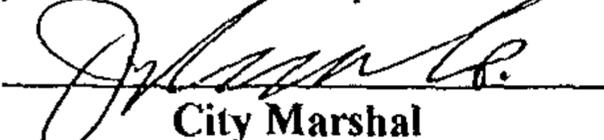
**Advances and Bonuses:**

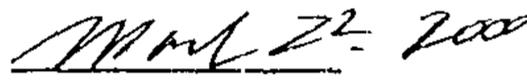
It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

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.

  
\_\_\_\_\_  
City Marshal

  
\_\_\_\_\_  
Date

FRANK L. GOINS  
CERTIFIED PUBLIC ACCOUNTANT  
P. O. Box 622  
SLIDELL, LA 70459  
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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

**J. RUSSELL CAMP - MARSHAL  
CITY MARSHAL OF SLIDELL  
SLIDELL, LOUISIANA**

I 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 Slidell and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the City Marshal's compliance with certain laws and regulations during the year ended December 31, 1999 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 purposes.

**PUBLIC BID LAW:**

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2251 ( the public bid law ).

There were no expenditures made during the year for materials and supplies exceeding \$5,000 or public works exceeding \$50,000.

**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 interest of the City Marshal and employees, as well as their immediate families.

Management provided me with the required list.

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 procedures ( 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 agreed-upon procedures ( 3 ) appeared on the list provided by management in agreed-upon procedure ( 2 ).

**BUDGETING:**

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON APPLYING AGREED - UPON PROCEDURES** - continued

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**J. Russell Camp - Marshal**  
**CITY MARSHAL OF SLIDELL**  
**SLIDELL, LOUISIANA**

6. Trace the budget adoption and amendments to the minute book.

The City Marshal's office is composed of only one elected official. There is no oversight board or committee, thus, there were no public meeting or minutes of meetings. The budget was adopted on December 15, 1998 and was signed and dated by the City Marshal. There were no amendments to the budget.

7. Compare the revenues and expenditures of the final budget to actual revenue and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

I compared the revenue and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

**ACCOUNTING AND REPORTING:**

8. Determine if management has had the financial statements audited or compiled in accordance with LSA-RS 24:513:

State law requires that the compiled financial statements be completed and issued within six months of the close of the entity's fiscal year. The City Marshal is in compliance with LSA-RS 24:513.

**MEETINGS:**

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

As explained in item 6, the City Marshal's office is composed of only one elected official. There is no oversight board or committee, thus there were no public meeting or minutes.

**DEBT:**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bond, 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 indebtedness.

**ADVANCES AND BONUSES:**

11. 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 records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advance, or gifts.

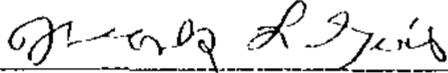
**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON APPLYING AGREED - UPON PROCEDURES - continued**

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**J. Russell Camp - Marshal**  
**CITY MARSHAL OF SLIDELL**  
**SLIDELL, LOUISIANA**

I was not engaged to, and did not, perform an audit, 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 our attention that would have been reported to you.

This report is intended solely for the use of management of the City Marshal of Slidell and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and their purposes. However, this report is a matter of public record and its distribution is not limited.



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**FRANK L. GOINS**  
**Certified Public Accountant**

**June 15, 2000**