

ALEXANDRIA CITY MARSHAL
ALEXANDRIA, LOUISIANA

September 18, 2012

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.

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OESTREICHER & COMPANY

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Independent Auditor's Report

To the Honorable James E. Byrd
Alexandria City Marshal
Alexandria, Louisiana

We have audited the accompanying basic financial statements of the Alexandria City Marshal as of and for the year ended September 30, 2009, as listed in the table of contents. These basic financial statements are the responsibility of Alexandria City Marshal's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of Alexandria City Marshal as of September 30, 2009, and the results of its operations for the year then ended in conformity with generally accepted accounting principles in the United States of America.



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Dale F. Oestreicher, III, CPA
Registered Representative

In accordance with *Government Auditing Standards*, we have also issued a report dated March 12, 2004, on our consideration of Alexandria City Marshal's compliance and its internal controls over financial reporting and compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

DESTRECHER & COMPANY
Certified Public Accountants

March 12, 2004

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alexandria City Marshal

Management's Discussion and Analysis

The Alexandria City Marshal's (ACM) discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues (b) provide the reader with an overview of ACM's financial activity, (c) identify changes in the ACM's financial position (its ability to address the next and subsequent year challenges), and (d) identify individual fund issues or concerns.

Financial Highlights

The ACM has net assets of \$179,104 and \$290,833 for Governmental activities as of September 30, 2002 and 2001.

The ACM received \$202,818 and \$237,768 in fees, and incurred expenses of \$134,315 and \$163,936, for the years ended September 30, 2002 and 2001 for governmental activities.

The ACM has assets of \$183,174 and \$287,414 with capital assets of \$22,789 and \$22,118 as of September 30, 2002 and 2001. Liabilities are \$14,170 and \$14,601 with 0- and \$8,998 in long-term debt for the respective periods.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the ACM's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-wide Financial Statements

The ACM's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about ACM's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first government-wide financial statement is the *Statement of Net Assets*. This statement presents all of ACM's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may indicate whether the financial condition of ACM is improving or deteriorating.

The second government-wide financial statement is the *Statement of Activities* which reports how the ACM's net assets change during the current fiscal year. All current revenues and expenses are included regardless of when cash is received or paid.

Both of the government-wide financial statements report activities that are primarily supported by fees received from the Alexandria City Court. The ACM does not participate in any business-type activities.

The ACM does not have any component units, but it is considered to be a component unit of the City of Alexandria.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The ACM uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the ACM's most significant funds rather than the ACM as a whole.

The ACM has two kinds of funds:

Governmental Funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is different with fund financial statements providing a distinct view of the ACM's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year.

Fiduciary Funds are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund ACM programs.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

Financial Analysis of the Alexandria City Marshal as a Whole

The ACM implemented the new financial reporting model used in this report beginning with the prior fiscal year ending September 30, 2002. This change was the result of ACM being a financial component of the City of Alexandria. The City of Alexandria was required to change to the new financial reporting model contained in GASB 34 in their fiscal year ended April 30, 2003.

The ACM's net assets as of September 30, 2002 and 2003 are \$179,104 and \$230,833. The following is a summary of the ACM's net assets, all of which are governmental activities:

Governmental Activities

	2002	2003
Cash	\$ 149,276	\$ 217,381
Court costs receivable	31,729	14,733
Capital assets	<u>22,269</u>	<u>25,118</u>
Total assets	<u>183,274</u>	<u>257,232</u>
Liabilities	<u>14,170</u>	<u>26,401</u>
Net assets:		
Invested in capital assets	22,269	25,118
Unrestricted	<u>159,835</u>	<u>185,715</u>
Total net assets	<u>\$ 179,104</u>	<u>\$ 230,833</u>

The ACM's net assets are sufficient for funding the operations of the ACM. All liabilities are short term accounts payable, payroll taxes withheld, amounts due to other governmental agencies, and long term financing for a vehicle.

The ACM received \$197,348 and \$201,218 in fees from the Alexandria City Court and user fees of \$5,879 and \$6,150 for defendants placed on probation that were charged with DWI in the fiscal years ended September 30, 2002 and 2003. Total expenses for September 2002 and 2003 were \$154,335 and \$165,996, for an increase in net assets of \$44,283 and \$71,832. The revenue for the ACM is dependent upon fees from the Alexandria City Court, and those fees are set by the Alexandria City Judge. Some fees are established or limited by state statute.

Financial Analysis of the Alexandria City Marshal's Funds

As discussed earlier, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable funds focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financial requirements.

Governmental funds reported ending fund balances of \$167,967 and \$226,818 in the years ended September 30, 2002 and 2003. This entire balance is unreserved and is available for future expenditures.

Costs costs payable to the Alexandria City Marshal have increased from \$12 to \$20. Although the number of cases processed through the court has decreased, overall revenue has increased due to this increase. The financial position has improved from last year as a result of the increase in revenue which has created more liquid assets which has enhanced ACM's ability to meet it's current financial obligations.

Beginning in the fiscal year ending September 30, 2004, revenues should increase as a result of eight cases which will begin March 22, 2004. This increases the amount of time available for the processing of cases which, in turn, should increase the amount of fines that will be collected.

During the current year, a vehicle was purchased for the purpose of the execution of the marshal's duties. The cost of the vehicle is \$18,516, \$25,800 of which was financed at a local bank with interest at 4.75% per annum.

Major governmental funds

The General Fund is the primary operating fund of the ACM, and has an unrestricted and unobligated fund balance of \$162,819 and \$216,723 in the years ended September 30, 2002 and 2003.

Capital Assets

The ACM's investment in capital assets, net of depreciation is \$22,269 and \$55,118 for governmental type funds in September 2002 and 2003. Assets consist mostly of vehicles and office and computer equipment. A summary of capital assets are as follows:

Governmental Activities

Depreciable asset	2002	2003
Vehicles	\$ 67,300	\$ 104,817
Computers and equipment	148,439	\$ 154,895
Accumulated depreciation	(193,471)	(204,594)
Assets, net of depreciation	\$ 22,269	\$ 55,118

Economic Factors

The operations of the Alexandria City Marshal are not affected by economic conditions. The ACM derives its revenues solely from fees levied by the Alexandria City Court. The City of Alexandria has maintained a stable population and there are no indications that the activity level of the court will decrease.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Alexandria City Marshal
Statement of Net Assets
September 30, 2003

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	\$ 217,581	\$ -	\$ 217,581
Court cost receivable	14,733	-	14,733
Capital assets, net of accumulated depreciation	53,118	-	53,118
Total assets	\$ 285,432	\$ -	\$ 285,432
Liabilities			
Accounts payable	\$ 16,619	\$ -	\$ 16,619
Due to other funds	5,708	-	5,708
Payroll taxes payable	173	-	173
State payable	16,709	-	16,709
Total liabilities	\$ 39,209	\$ -	\$ 39,209
Net Assets			
Unrestricted	246,223	-	246,223
Total net assets	\$ 246,223	\$ -	\$ 246,223

The notes to the financial statements are an integral part of this statement.
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Alameda City Merit
Account Schedule
For The Year Ended September 30, 2000

	Program Revenues		Capital Grants and Contributions		Net Deposited Revenues and Changes in Net Assets	
	Change for Period	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Governmental Activities	Total
GOVERNMENTAL FUNDS (31100)						
Primary Governmental						
General Fund	\$ 154,000	\$ 20,218	\$ -	\$ 67,088	\$ -	\$ 67,088
IRV Fund	1,000	6,555	-	8,750	-	4,295
Total governmental activities	\$ 155,000	\$ 26,773	\$ -	\$ 75,838	\$ -	\$ 75,838
Total primary government	\$ 155,000	\$ 26,773	\$ -	\$ 75,838	\$ -	\$ 75,838
Change in revenues for the year				\$ 11,800	\$ -	\$ 11,800
Net assets beginning of year				17,000	-	17,000
Net assets ending of year				\$ 28,800	\$ -	\$ 28,800

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

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

Balance Sheet
Governmental Funds
Alexandria City Marshal
September 30, 2003

	<u>General</u>	<u>SPW Fund</u>	<u>Total Governmental Funds</u>
Assets			
Cash	\$ 301,896	\$ 16,195	\$ 317,991
Court costs receivable	14,732	-	14,732
Due from other funds	18,294	-	18,294
Total assets	<u>\$ 324,812</u>	<u>\$ 16,195</u>	<u>\$ 341,007</u>
Liabilities and Fund Balance			
Accounts payable	\$ 16,919	\$ -	\$ 16,919
Payroll taxes payable	173	-	173
Due to other funds	-	5,700	5,700
Total liabilities	<u>16,919</u>	<u>5,700</u>	<u>22,619</u>
Fund Balance			
Fund balance - unreserved and restricted	<u>307,893</u>	<u>10,495</u>	<u>318,388</u>
Total fund balance	<u>307,893</u>	<u>10,495</u>	<u>318,388</u>
Total liabilities and fund balance	<u>\$ 324,812</u>	<u>\$ 16,195</u>	<u>\$ 341,007</u>

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

**Reconciliation of the Balance Sheet
of Governmental Funds to the
Statement of Net Assets
September 30, 2000**

Total fund balance-total governmental funds		\$ 19,418
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>		
Capital assets of \$25,171 net of accumulated depreciation of \$(209,094), are not financial resources and, therefore, are not reported in the funds.	2	25,171
Internal service funds are utility management to charge the cost of certain activities to individual funds. Assets and liabilities of the internal service funds of \$18,794 are included in governmental activities in the statement of net assets.		(18,794)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		<u>(14,797)</u>
Total adjustments		<u>\$ 38,811</u>
Net assets of governmental activities		<u>\$ 58,229</u>

The notes to the financial statements are an integral part of the statements

**Statement of Revenues, Expenditures, and Changes
in Fund Balances-Governmental Funds
Alexandria City Marshal
for the year ended September 30, 2005**

	General Fund	DWT Fund	Total Governmental Funds
Revenues:			
Costs/fees	\$ 201,968	\$ 6,100	\$ 208,068
Other revenues	6,798	-	6,798
Interest	460	-	460
Total revenues	<u>209,226</u>	<u>6,100</u>	<u>215,326</u>
Expenditures:			
Current:			
General Fund	151,000	-	151,000
DWT Fund	-	1,800	1,800
Capital Expenditures	40,912	-	40,912
Debt service			
Principal	0,291	-	0,291
Interest and fiscal charges	842	-	842
Total expenditures	<u>193,045</u>	<u>1,800</u>	<u>194,845</u>
Excess of revenues over expenditures	<u>16,181</u>	<u>4,300</u>	<u>20,481</u>
Other financing sources:			
Loan proceeds	20,000	-	20,000
Total other financing sources	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Excess of revenues and other financing sources over expenditures	<u>36,181</u>	<u>4,300</u>	<u>40,481</u>
Fund balances, beginning	<u>162,015</u>	<u>3,048</u>	<u>165,063</u>
Fund balances, ending	<u>\$ 198,196</u>	<u>\$ 7,348</u>	<u>\$ 205,544</u>

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

**Reconciliation of the Statement of
Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the year ended September 30, 2003**

Net changes in fund balances and governmental funds		\$ 12,871
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
 Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets	\$ 45,971	
Less current year depreciation	<u>(33,100)</u>	12,871
 Loan proceeds provide current financial resources to governmental funds. Repayment of loan principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which proceeds exceeded repayments.		
Loan proceeds	(50,000)	
Principal payments	(2,291)	
Interest	<u>441</u>	<u>(51,850)</u>
 Change in net assets of governmental activities		 <u>\$ 71,022</u>

FIDUCIARY FUND

Statement of Fiduciary Net Assets
Alexandria City Marshal
September 30, 2003

	Agency Fund
Assets	
Cash	\$ 53,598
Total assets	<u>\$ 53,598</u>
Liabilities	
Bonds held for future disposition	\$ 48,000
Due to other funds	4,598
Total liabilities	<u>\$ 52,598</u>

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

ALEXANDRIA CITY MARSHAL
Notes to the Financial Statements
September 30, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Government-wide Financial Statements

The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information for the Alexandria City Marshal as a whole including fiduciary activities. Individual funds are not displayed but the statements distinguish governmental activities from business-type activities.

The statement of activities reports the expenses of a given function offset by program revenues directly associated with the functional program. A function is an assembly of similar activities and may include portions of a fund or successive years; more than one fund is captured for expenses and program revenues associated with a distinct functional activity.

Fund Financial Statements

Fund financial statements are provided for governmental and fiduciary funds. Major individual governmental funds are reported in separate columns.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The accounting and reporting practices of the Alexandria City Marshal conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guidelines set forth in the Louisiana Municipal Audit and Accounting Guide and to the industry audit guide, *Audit of State and Local Governmental Units*. The following is a summary of certain significant accounting policies and practices:

Reporting Entity - In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GAAP. The basic, but not only criterion, for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third

ALEXANDRIA CITY MARSHAL
Notes to the Financial Statements
September 30, 2003

criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The Alexandria City Marshal is a potential component unit of the City of Alexandria, Louisiana. However, the Alexandria City Marshal is a separate reportable entity from the City of Alexandria because it is essentially an autonomous unit. The Marshal, an elected official, has the ability to exercise accountability for fiscal matters. The Alexandria City Marshal is financially independent from the City of Alexandria, Louisiana.

Fund Accounting - The accounts of the Alexandria City Marshal are organized on the basis of funds. 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. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Funds are categorized as follows:

Governmental Fund Categories

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

DWI Fund - The DWI Fund is used to account for the proceeds of DWI fines that are set aside to monitor DWI probation activities.

Fiduciary Fund Category

The Fiduciary Fund is used to account for assets held by the Alexandria City Marshal as an agent for other governments, other organizations, and other funds. Agency Funds are custodial in nature (assets = liabilities) and do not involve measurement of results of operations.

Basis of Accounting -The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Fiduciary fund financial statements report using the same focus and basis of accounting.

ALEXANDRIA CITY MARSHAL
Notes to the Financial Statements
September 30, 2003

Governmental fund financial statements are accounted for using 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 both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Fiduciary fund revenues and expenses or expenditures (as appropriate) should be recognized on the basis consistent with the fund's accounting measurement objective. The Alexandria City Marshal has one fiduciary fund, an agency fund, which is purely custodial and thus does not involve measurement of results of operations.

The revenues received by the Alexandria City Marshal is generated through court costs allocated to the entity. Court costs are distributed based on schedules developed by the Louisiana Legislature. The office of the Alexandria City Marshal is responsible for collecting bonds and fees for cases in Alexandria City Court, then distributing these amounts when there is a disposition in the case. The amount of distribution that the entity will receive is recognized as of the last day of the month of disposition of the case.

Interfund receivables and payables - The Agency Fund occasionally incurs costs such as check printing charges, cash shortages, and checks dishonored. The General Fund reimburses the Agency Fund for these costs. Interest revenues earned on the agency fund are used to offset these charges.

Definitive data not present - The Alexandria City Marshal did not adopt an annual budget. Therefore, there are no budget-to-actual comparisons included in these financial statements.

Cash - Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the city marshal may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. This will affect the reported amounts of 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 these amounts.

ALEXANDRIA CITY MARSHAL
Notes to the Financial Statements
September 30, 2003

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus.

All government fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

All capital assets are stated at historical cost. Historical costs include not only the purchase price and construction costs, but also auxiliary charges to place the asset in its intended location and condition for use. Capital assets are depreciated using the straight-line method over their estimated useful lives.

2. CASH

The Alexandria City Marshal maintains cash balances at financial institutions located in central Louisiana. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation up to \$100,000. Deposits in excess of FDIC limits are insured by collateral held in the pledging bank's trust departments. As of September 30, 2003, the Alexandria City Marshal had excess deposits of \$189,431 which were adequately secured.

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2003 was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Equipment	\$ 146,439	\$ 8,456	\$ -0-	\$ 154,895
Vehicles	<u>62,361</u>	<u>37,216</u>	<u>-0-</u>	<u>99,577</u>
Total - Cost	218,800	45,672	-0-	264,472
Accumulated Depreciation	<u>(159,470)</u>	<u>(13,125)</u>	<u>-0-</u>	<u>(172,595)</u>
Capital assets, net	<u>\$ 59,330</u>			<u>\$ 91,877</u>

ALEXANDRIA CITY MARSHAL
Notes to the Financial Statements
September 30, 2003

4. COMPENSATED ABSENCES

The Alexandria City Marshal's obligation for employees' rights to receive compensation for future absences (such as vacations) was not material as of September 30, 2003, and thus, is not recognized in the accompanying financial statements.

5. INTERFUND RECEIVABLES AND PAYABLES:

A summary of the interfund receivables and payables by fund as of September 30, 2003, is presented below:

	Interfund Receivables	Interfund Payables
General Fund	\$ 10,395	\$ -0-
Special Revenue Fund	-0-	5,700
Agency Fund	<u>-0-</u>	<u>4,685</u>
Totals	<u>\$ 10,395</u>	<u>\$ 10,385</u>

6. CHANGES IN LONG-TERM DEBT

As of September 30, 2003, long-term debt consisted of the following note payable:

Note payable to local bank, original amount \$20,000; interest at 4.75%; due in monthly installments of \$398; secured by automobile.

Transactions for the year ended September 30, 2003 are summarized as follows:

	General Fund
Note payable as of September 30, 2002	\$ -0-
Add: proceeds received	20,000
Less: principal payments	<u>(5,200)</u>
Note payable as of September 30, 2003	<u>\$ 14,800</u>

Annual requirements to retire debt obligations are as follows:

ALEXANDRIA CITY MARSHAL
Notes to the Financial Statements
September 30, 2003

Year ended September 30	General Fund
2003	\$ 2,662
2004	6,762
2005	<u>5,285</u>
Total	\$ <u>14,709</u>



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**Report on Compliance and on
Internal Control over Financial Reporting Based on an Audit
of Financial Statements Performed in Accordance with
Government Auditing Standards**

The Honorable James K. Dwyer
Alexandria City Marshal

We have audited the basic financial statements of Alexandria City Marshal, Alexandria, Louisiana, as of and for the year ended September 30, 2003, and have issued our report thereon dated March 12, 2004. 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.

Compliance

As part of obtaining reasonable assurance about whether Alexandria City Marshal's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, non-compliance with which could have a direct and material effect on the determination of basic 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 instances of non-compliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and questioned costs as item 3000-01.



THE CPA, CERTIFIED ACCOUNTANT DESIGNATION



Ernie F. Oetrischer, III, CPA
Registered Representative

Securities Offered through H.D. Vest Investment Services™,
A non-bank subsidiary of Wells Fargo & Company, Member SIPC,
6000 North Central Expressway 5th, Fourth Floor, Irving, Texas 75038 • (972) 972-2222

Internal Control over Financial Reporting

In planning and performing our audit, we considered Alexandria City Marshal's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control 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 general purpose 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Alexandria City Marshal. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

OSTRECHER & COMPANY
Certified Public Accountants

March 12, 2008

Alexandria City Marshal
Schedule of Findings and Questioned Costs
For the year ended September 30, 2003

Section I - Summary of Auditor's Reports

We have audited the basic financial statements of the Alexandria City Marshal as of and for the year ended September 30, 2003, and have issued our report thereon dated March 12, 2004. We conducted our audit in accordance with generally accepted auditing standards in the United States 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 financial statements as of September 30, 2003 resulted in an unqualified opinion.

Our audit disclosed instances of non-compliance that are considered to be reportable conditions. These are summarized in section II as Findings 2003-01.

Section II - Financial Statement Findings

Report on Internal Control and Compliance Material to the Financial Statements

Finding 2003-01

Statement of Condition: The Alexandria City Marshal did not adopt a budget for the year ended September 30, 2003 as required by LSA-R.S. 30:1303.

Cause of Condition: The Alexandria City Marshal was unaware that it was required to adopt a budget.

Recommendation: The Alexandria City Marshal should adopt a budget in future years.

Alexandria City Marshal
Schedule of Findings and Questioned Costs
For the year ended September 30, 2003

Section III - Federal Award Findings and Questioned Costs

There were no federal awards.

Alexandria City Marshal
P.O. Box 30
Alexandria, LA 71301

March 12, 2004

MANAGEMENT'S CORRECTIVE ACTION PLAN

Alexandria City Marshal respectfully submits the following corrective action plan for the year ended September 30, 2003.

Name and address of contact person: James E. Ryck, Alexandria City Marshal, P.O. Box 30, Alexandria, Louisiana 71301.

Name and address of independent public accounting firm: Gastriolar and Company, CPAs, 4641 Wisdoms Place, Alexandria, Louisiana 71303-3548

Audit period: October 1, 2002 through September 30, 2003.

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the number assigned in the schedule. The Summary of Audit Results does not include findings and is not addressed.

FINDINGS-FINANCIAL STATEMENT AUDIT

FINDING 2003-01:

Recommendation: The City Marshal should adopt a budget in accordance with LA R.S. 39:1202.

Action Plan: The City Marshal will adopt a budget for the year ending September 30, 2004 by May 31, 2004 and the City Marshal will adopt a budget for the years ending thereafter within the deadline prescribed.

Alexandria City Marshal
Summary Schedule of Prior Audit Findings
For the year ended September 30, 2003

Section I - Internal Control and Compliance Material to the Financial Statements

Finding No. 2001-01-The Alexandria City Marshal purchased a portable building for an employee.

Corrective action taken-The City Marshal implemented a policy that it will no longer make purchases for employees.

Finding No. 2001-02-The Alexandria City Marshal did not adopt a budget for the year ended September 30, 2003 as required by LSA-R.S. 39:1303.

Corrective action taken-Condition is not resolved. See current year finding 2003-01.

Section II - Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III - Federal Awards Findings and Questioned Costs

There were no federal awards.