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**CONSOLIDATED FINANCIAL STATEMENTS
CITY MARSHAL OF SLIDELL,
Slidell, Louisiana
December 31, 1996**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or reviewed, orally 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 NOV 12 1997

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MANAGEMENT LETTER

J. Russell Camp, City Marshal
City Marshal of Slidell
2112 Sgt. Alfred Dr.
Slidell, Louisiana 70578

Re: Compilation and Attestation Report for the City Marshal
Year ended December 31, 1996

State Law requires that the compilation be completed and issue within six months of the close of the entity's fiscal year. The compilation report is late due to the ill health of the auditor. The City Marshal's office is in no way responsible for the report being late. This situation is explained in more detail in a letter addressed to the Legislative Auditor dated September 4, 1997.

If you have any questions, please call me.

Sincerely,



Frank L. Goins, C.P.A.

MELBURGER, COORVER, & GOINS

Certified Public Accountants

October 29, 1997

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the accompanying general purpose financial statements of the City Marshal of Slidell, an n/c, and for the year, ended December 31, 1996, 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. 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.

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.


NEUBURGER, COEYER, & GOINS
Certified Public Accountants
October 8, 1997

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
CITY MARSHAL OF SLIDELL
 Slidell, Louisiana
 December 31, 1996

	GOVERNMENTAL FUND TYPES	ACCOUNT GROUP	TOTAL
	GENERAL	GENERAL	BEHINDLAND
		FUND ASSETS	ASSETS
ASSETS			
Cash in banks:			
Demand deposits	\$ 338	\$ 0	\$ 338
Property and equipment	0	28,380	28,380
TOTAL ASSETS	\$ 338	\$ 28,380	\$ 28,718
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accrued payroll taxes	\$ 2,004	\$ 0	\$ 2,004
Deferred compensation withheld	548	0	548
TOTAL LIABILITIES	\$ 2,552	\$ 0	\$ 2,552
FUND EQUITY			
Investments in general fixed assets	\$ 0	\$ 28,380	\$ 28,380
Fund balance - (deficit)	(2,214)	0	(2,214)
TOTAL FUND EQUITY (DEFICIT)	\$ (2,214)	\$ 28,380	\$ 26,166
TOTAL LIABILITIES AND FUND EQUITY (DEFICIT)	\$ 338	\$ 28,380	\$ 26,166

See accountants compilation report.

**STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - GENERAL FUND
CITY MARSHAL OF STIBBELL,
Stibbell, Louisiana
Year Ended December 31, 2006**

REVENUES:

Current revenues:		
Fees from City Court of Stibbell	\$	58,836
Revenues from City of Stibbell		48,828
Fees for security services		3,876
TOTAL REVENUES	\$	<u>111,540</u>

EXPENDITURES:

Current operating expenditures:		
Salaries and related benefits:		
Salaries	\$	73,271
Payroll taxes		1,321
Health insurance		8,890
Deferred compensation plan		4,457
Contractual services:		
Telephone		4,368
Automobile expenditures		10,322
Professional fees		1,781
Insurance		5,911
Dues and subscriptions		285
Contract labor		6,274
Materials and supplies:		
Office supplies		3,607
Other:		
Educational seminars		184
Miscellaneous		1,841
TOTAL EXPENDITURES	\$	<u>122,089</u>

Excess of expenditures over revenues	\$	(10,549)
Fund balance at beginning of year		8,575
Fund balance (deficit) at end of year	\$	<u>(2,023)</u>

By 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, 1996

	BUDGET	ACTUAL	VARIANCE (FAVORABLE UNFAVORABLE)
REVENUES:			
Control revenues:			
Fees from City Court of Slidell	\$ 60,000	\$ 58,916	\$ (1,084)
Revenues from City of Slidell	47,880	48,528	1,648
Fees for security services	2,000	3,825	1,825
TOTAL REVENUES	<u>\$ 110,000</u>	<u>\$ 111,269</u>	<u>\$ 1,281</u>
EXPENDITURES:			
Control operating expenditures:			
Salaries and related benefits:			
Salaries	\$ 60,500	73,771	(13,271)
Payroll taxes	1,800	1,721	79
Health insurance	6,000	8,880	(2,880)
Deferred compensation plan	4,300	4,497	(197)
Contractual services:			
Telephones	4,300	4,380	(80)
Automobile expenditures	6,300	18,322	(12,022)
Professional fees	4,300	1,785	2,515
Insurance	200	5,911	(5,711)
Dues and subscriptions	400	285	115
Control Labor	6,800	4,714	2,086
Materials and supplies:			
Office supplies	6,800	3,037	3,763
Other:			
Educational services	1,800	984	816
Miscellaneous	1,800	1,641	159
Capital outlay	2,600	0	2,600
TOTAL EXPENDITURES	<u>\$ 117,500</u>	<u>\$ 122,189</u>	<u>\$ (4,689)</u>
Excess of expenditures over revenues	\$ (7,500)	\$ (10,920)	\$ (3,420)
Fund balance at beginning of year	8,515	8,515	0
Fund balance (deficit) at end of year	<u>\$ 1,015</u>	<u>\$ (2,405)</u>	<u>\$ (3,420)</u>

See accountants' compilation report.

WEINBERGER, COE RYAN & COFFEY

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLICABLE AGREED-UPON PROCEDURES**

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

We have performed the procedures included in the Louisiana Government Audit Guide and incorporated therein, 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, 1996 included in the accompanying Louisiana Allocation 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 purposes.

PUBLIC BIDDING

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 procurements were made in accordance with LSA-RS 48:10721 (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 interests of the City Marshal and employees, as well as their immediate families.

Management provided us with the required list.

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

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included in 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 in agreed-upon procedure (1) appeared on the list provided by management in agreed-upon procedure (2).

BUDGETING

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

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

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES - continued**

**J. Russell Camp - Marshal
CITY MARSHAL, OF MISSISSIPPI
MISSISSIPPI, MISSISSIPPI**

4. Trace the budget adoption and amendments in 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 13, 1995 and was signed and dated by the City Marshal. There were no amendments to the budget.

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

We compared the revenues 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 EXAMINING:

6. Determine if management has had the financial statements audited or compiled in accordance with SSA-RS 11-915.

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 financial statements could not be compiled and issued by the required completion date due to the health conditions of the auditor. This is discussed in more detail in the management letter.

MEETINGS:

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by SSA-RS 42-11-1 (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.

BANK:

10. 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:

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

We inspected payroll records for the year and noted no instances which would indicate payments to

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

**J. Harold Camp - Marshal
CITY MARSHAL OF SLIBELL
SLIBELL, LOUISIANA**

We were 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, 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 Slibell and the Legislative Authority, 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.


**BERGER, COVERN, & GORP
Certified Public Accountants**

October 8, 1997