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**ALEXANDRIA CITY MARSHAL
ALEXANDRIA, LOUISIANA**

SEPTEMBER 26, 1956

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 4-2-97

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Independent Auditor's Report

To the Honorable James R. Boyd
Alexandria City Marshal
Alexandria, Louisiana

We have audited the accompanying general purpose financial statements of the Alexandria City Marshal and the individual funds and account group financial statements as of and for the year ended September 30, 1996, as listed in the table of contents. These 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 generally accepted auditing standards and Governmental 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 financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly the financial position of the Alexandria City Marshal, as of September 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual funds and account groups of the Alexandria City Marshal as of September 30, 1996, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the individual funds and account group financial statements. The combining and individual funds and account group financial statements listed in the table on contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Alexandria City Marshal. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and in our opinion is fairly stated in all material respects in relation to such financial statements of each of the respective individual funds and account group taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year in which we expressed an unqualified opinion on the general purpose financial statements, and the individual funds and account group financial statements of the Alexandria City Marshal.

In accordance with *Comptroller Auditing Standards*, we have also issued a report dated December 9, 1996, on our consideration of Alexandria City Marshal's internal control structure and a report dated December 5, 1996, on its compliance with laws and regulations.


ARTHUR E. COMPANY
Certified Public Accountants

December 9, 1996

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

Alexandria City Marshal
Combined Balance Sheet
All Fund Types and Account Groups
September 30, 1996

	Governmental Fund Types		Fiduciary Fund Type	Account Group	Totals (Memorandum Only)	
	General	Special Accounts	Accounts	General Fund Accounts	1996	1995
Assets						
Cash	\$ 79,497	\$ 11,286	\$ 38,000	\$ 0	\$ 128,783	\$ 194,527
Due from other funds	6,540	0	0	0	6,540	2,578
Current year receivables	7,879	308	0	0	8,187	608
Expenses	0	0	0	182,555	182,555	93,337
Vehicles	0	0	0	15,305	15,305	11,764
Total assets	\$ 93,916	\$ 11,594	\$ 38,000	\$78,660	\$ 340,915	\$ 281,606
Liabilities and Fund Equity						
Liabilities						
Accounts payable	\$ 12,850	\$ 588	\$ 0	\$ 0	\$ 13,438	\$ 18,915
Payroll taxes payable	184	0	0	0	184	414
Due to other funds	0	315	6,834	0	7,149	2,979
Funds held for future disposition	0	0	21,886	0	21,886	34,568
Total liabilities	13,034	703	28,720	0	42,457	46,876
Fund Equity						
Investments in capital fund assets	0	0	0	156,661	156,661	154,812
Fund balances - unreserved and re-designated	82,312	38,891	0	0	121,203	189,978
Total fund equity	82,312	38,891	0	156,661	277,864	344,790
Total liabilities and fund equity	\$ 95,346	\$ 41,594	\$ 28,720	\$ 156,661	\$ 340,915	\$ 281,606

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

Mexandria City Marshal
Combined Statement of Revenues, Expenditures
and Changes and Fund Balance - All Governmental Fund Types

for the year ended September 30, 1996

	General	Special Revenue	Total Memorandum Only	
			1995	1996
Revenues:				
Fees & Costs	\$ 341,771	\$ 6,508	\$ 347,871	\$ 345,734
Other revenues	546	0	546	658
Interest	7,021	0	7,021	4,383
Total revenues	<u>349,338</u>	<u>6,508</u>	<u>355,866</u>	<u>350,775</u>
Expenditures:				
Administering	17,000	0	17,000	33,295
Aid/fees	40,715	10,280	50,995	49,571
Civic programs	468	0	468	0
State help	100	0	100	580
Legal and professional	30,084	0	30,084	9,279
Auto operating costs	31,188	0	31,188	4,837
Uniforms	31,758	0	31,758	30,436
Office supplies	4,426	12	4,508	6,711
Insurance	1,321	0	1,321	6,515
Incidentals	17,883	656	18,539	15,490
Deos	1,727	0	1,727	56
Postage	1,884	0	1,884	3,868
Repairs and maintenance	320	0	320	1,639
Payroll taxes	727	543	1,270	671
Computer supplies	1,899	0	1,899	671
Printing for books	1,800	0	1,800	1,580
Gifts	778	0	778	403
Equipment	0	641	641	380
Community service	15,000	0	15,000	9,721
Telephone	1,955	0	1,955	1,780
Meal/entree	218	0	218	94
Capital outlay	33,619	0	33,619	12,862
Total expenditures	<u>329,843</u>	<u>10,862</u>	<u>340,705</u>	<u>348,918</u>
Excess of revenues over operating expenditures	(80,505)	(4,354)	(15,891)	5,857
Fund balance, October 1	<u>75,761</u>	<u>36,457</u>	<u>112,218</u>	<u>89,720</u>
Fund balance, September 30	<u>\$ 40,256</u>	<u>\$ 30,863</u>	<u>\$ 71,119</u>	<u>\$ 101,278</u>

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

ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS

September 30, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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, *Audits 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 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 and account groups, each of which is 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. 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. The

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1996

various funds are grouped, in the financial statements in this report, into three general fund types and two broad fund categories as follows:

Governmental Fund Category

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.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Fiduciary Fund Category

Agency Fund Type - The Agency 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.

Fund Assets

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

All governmental 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.

Fund assets used in governmental fund type operations (general fund assets) are accounted for in the General Fund Assets Account Group, and are recorded as expenditures in the governmental fund types where purchased. No depreciation has been provided on general fund assets.

All fund assets are stated at historical cost. Historical costs include not only purchase price or construction cost, but also ancillary charges to place the asset in its intended location and condition for use. Interest is capitalized in accordance with generally accepted accounting principles with respect to fund assets. During the fiscal year ended September 30, 1996, no interest has been capitalized for this purpose.

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1996

Basis of Accounting - All governmental funds 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 revenue 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 officer of the Alexandria City Marshal is responsible for collecting bonds and fees for cases in Alexandria City Court, then distributing those 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.

Total columns on combined statements - services - Total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, or results of operations, 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.

Extrabudgetary accounting and reporting - The Alexandria City Marshal does not use an extrabudgetary accounting method.

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 off-set these charges.

Budgetary data and reporting - The Alexandria City Marshal is not required to adopt an annual budget. Therefore, there are no budget-to-actual comparisons included in these financial statements.

ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS

September 30, 1996

6. INTERFUND RECEIVABLES AND PAYABLES:

A summary of the interfund receivables and payables by fund as of September 30, 1996, is presented below:

	Interfund Receivables	Interfund Payables
General Fund	\$ 6,540	\$ -0-
Special Revenue Fund	-0-	516
Agency Fund	-0-	6,024
Totals	\$ 6,540	\$ 6,540

7. LEASES

Alexandria City Marshal has entered into an operating lease agreement with K-1st, Inc. for three parking spaces located in Alexandria, LA. The terms of this lease are for one year at \$300 per space per year. At the end of this lease term the lease will automatically be renewed on a month-to-month basis. Alexandria City Marshal may not sub-lease these parking spaces nor transfer this contract.

**FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS**

GENERAL FUND

To account for resources traditionally associated with governmental agencies which are not required to be accounted for in another fund.

Alexandria City Marshal
General Fund
Balance Sheet

September 30, 1996

Assets

Cash	
Court costs receivable	\$ 79,497
Due from other funds	9,619
	<u>6,540</u>
Total assets	\$ 95,656

Liabilities

Accounts payable	
Payroll taxes payable	\$ 12,000
Due to other funds	180
	<u>0</u>
Total liabilities	13,184

Fund Equity

Fund balance - unreserved and undesignated	<u>82,522</u>
Total liabilities and fund equity	\$ 95,656

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

Alexandria City Marshal
General Fund
Statement of Revenues, Expenditures
and Changes in Fund Balance

for the year ended September 30, 1996

Revenues:	
Court costs	
Other revenues	\$ 141,731
Interest	546
Total revenues	<u>142,277</u>
Expenditures:	
Current:	
Advertising	
Salaries	17,889
Civic programs	49,713
State help	469
Legal and professional	100
Auto operating costs	80,084
Office supplies	11,188
Insurance	6,326
Seminars	3,321
Deer	17,895
Postage	3,323
Repairs and maintenance	1,884
Payroll taxes	320
Uniform expense	757
Community service	14,356
Telephone	14,809
Parking lot lease	2,935
Computer expense	1,569
Gifts	1,099
Miscellaneous	178
Capital outlay	210
Total expenditures	<u>329,843</u>
Excess of revenues over expenditures	<u>(18,566)</u>
Fund balance, October 1	69,361
Fund balance, September 30	<u>\$ 50,795</u>

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

SPECIAL REVENUE FUND

DWI Administration Fund - to account for the receipt and use of collections of court costs from DWI (driving while intoxicated) cases. These collections are dedicated to the administration of probation for DWI offenders.

Alexandria City Marshal
Special Revenue - 1991 Administration Fund
Balance Sheet

September 30, 1991

Assets

Cash	
Grant costs receivable	\$ 11,286
	<u>300</u>
Total assets	<u>\$ 11,586</u>

Liabilities

Accounts payable	
Payroll taxes payable	\$ 200
Due to other funds	5
	<u>215</u>
Total liabilities	<u>215</u>

Fund Equity

Fund balance - unreserved and undesignated	<u>10,900</u>
Total liabilities and fund equity	<u>\$ 11,586</u>

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

Alexandria City Marshal
 Special Revenue - DMT Administration Fund
 Statement of Revenues, Expenditures
 and Changes in Fund Balance

For the year ended September 30, 1996

Revenues:		
Court costs		\$ 6,280
Expenditures:		
Carries		
Salaries		10,208
Office supplies		12
Retirement		641
Services		688
Payroll taxes		342
Total current expenditures		<u>11,852</u>
Excess of revenues over (under) expenditures		(5,572)
Fund balance, October 1		<u>16,517</u>
Fund balance, September 30		<u>\$ 10,945</u>

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

AGENCY FUND

Cash Bond Fund - To account for the collection and ultimate disposition of bonds posted by citizens who have been issued citations for traffic violations or arrested for criminal offenses. Bonds posted by the violators are held until their cases are heard in Alexandria City Court. At that time, the bonds for persons convicted of violations are distributed to various agencies. If the person posting the bond is found to be not guilty, the bond is refunded.

Alexandria City Marshal
Agency Fund - Cash Bond Fund
Balance Sheet

September 30, 1996

Assets

Cash \$ 38,010

Liabilities

Bonds held for future disposition \$ 31,986
Due to other funds 6,024
Total liabilities \$ 38,010

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

Alexandria City Marshal
Agency Fund - Cash Bond Fund
Statement of Changes in Assets and Liabilities

For the year ended September 30, 1995

<u>Assets</u>	<u>Balance 8/30/95</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/95</u>
Cash	<u>\$ 37,064</u>	<u>\$ 1,204,077</u>	<u>\$ 1,269,071</u>	<u>\$ 35,010</u>
 Liabilities				
Due to general fund	\$ 2,444	\$ 7,234	\$ 3,039	\$ 6,034
Bonds held for future disposition	<u>34,560</u>	<u>81,000</u>	<u>83,394</u>	<u>31,966</u>
Total liabilities	<u>\$ 37,004</u>	<u>\$ 88,234</u>	<u>\$ 86,433</u>	<u>\$ 38,000</u>

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

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets used in governmental-type operations.

Alexandria City Marshal
Statement of General Fixed Assets

September 30, 1996

General Fixed Assets, at cost:

Equipment	\$ 102,856
Vehicles	<u>33,708</u>
	<u>\$ 136,564</u>

Investment in General Fixed Assets:

General Fund	\$ 110,169
DWI administration fund	<u>17,382</u>
	<u>\$ 127,551</u>

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



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**Independent Auditor's Report on Compliance
Based on an Audit of General Purpose or Basic
Financial Statements Performed in Accordance With
Government Auditing Standards**

The Honorable James R. Barril
Alexandria City Marshal
Alexandria, Louisiana

We have audited the general purpose financial statements of Alexandria City Marshal, as of and for the year ended September 30, 1996, and have issued our report thereon dated December 9, 1996.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to Alexandria City Marshal is the responsibility of Alexandria City Marshal's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of Alexandria City Marshal's compliance with certain provisions of laws, regulations and contracts. However, the objective of our audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the management of Alexandria City Municipal
However, this report is a matter of public record and its distribution is not limited.

Oestreicher & Company
OESTREICHER AND COMPANY
Certified Public Accountants

December 9, 1996

In planning and performing our audit of the general purpose financial statements of Alexandria City Marshal, for the year ended September 30, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

These findings are as follows:

Reportable condition: During the cash disbursements testing it was noted that the Marshal is not retaining all invoices for certain expenses, such as office supplies, and is only retaining the statement for supporting documentation. The statement only provides an invoice number and total purchase amount and does not provide information as to what the purchases are for. Also, on a few occasions an invoice was paid twice creating credit balances on the vendor records.

Recommendation: Keep all invoices and attach to statement when received. This will provide better documentation to ensure that all expenses are properly classified and reported. Review statements and invoices carefully to avoid duplication of payments.

Management response: Marshal will begin keeping all invoices on purchases and will review them more carefully before retaining payment.

Reportable Condition: During the audit 108 cash disbursements were chosen for review of which 30 of those disbursements had no supporting documentation. Of those 30, 20 were for reimbursements to employees for travel and/or meals while attending seminars. Five were for cash donations.

Recommendation: All reimbursements or per diem allowances should be documented and approved by Marshal Byrd. These should indicate the dates and locations that travel expenses are incurred as well as the purpose for the business travel. A receipt should be obtained for all cash donations. Supporting documentation for all other cash disbursements should be kept on file as well.

Management Response: Marshal Byrd has considered the documentation for the seminars in support for meals and lodging expenses. He will, however, begin using an employee reimbursement request form for employees to submit their expenses for approval and reimbursement. These forms will include who attended, the number of days attended and the reason for the travel. Marshall Byrd will also keep detail supporting documentation on all other cash.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the management of Alexandria City Marshal. However, this report is a matter of public record, and its distribution is not limited.


D. STRECHER & COMPANY
Certified Public Accountants

December 9, 1999