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COMPILED FINANCIAL STATEMENTS
CITY MARSHAL OF SUDELL
Sodot, Louisiana
December 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the public, or reviewed, 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 8-2-96

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STATE OF LOUISIANA, C.P.A.

NUMBER 1000000, C.P.A.

EXPIRES 12/31/94

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the accompanying general purpose financial statements of the City Marshal of Slidell, as of and for the year ended December 31, 1993, 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 examined 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.

Thomas J. Cooper, CPA

NEUBURGER, COOPER, & GORE

Certified Public Accountants

July 29, 1994

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
CITY OF BILOBI
 Bienville Parish, Louisiana
 December 31, 2005

GENERAL FUND TYPE	GENERAL		TOTAL MEMORANDUM ONLY
	ASSETS	LIABILITIES	
ASSETS AND OTHER DEBITS			
Cash in bank:			
Demand deposits	\$ 10,421	\$ 0	\$ 10,421
Property and equipment	0	20,300	20,300
Other assets - amount to be provided for retirement of general long-term debt	0	0	0
TOTAL ASSETS AND OTHER DEBITS	\$ 10,421	\$ 20,300	\$ 20,300
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable (taxes)	\$ 1,501	\$ 0	\$ 1,501
Deferred compensation withheld	212	0	212
Current installment on long-term debt	0	0	0
General long-term debt	0	2,128	2,128
TOTAL LIABILITIES	\$ 1,713	\$ 2,128	\$ 3,841
FUND EQUITY:			
Investments in general fixed assets	\$ 0	\$ 20,300	\$ 20,300
Fund balance - unreserved and unassigned	8,708	0	8,708
TOTAL FUND EQUITY	\$ 8,708	\$ 20,300	\$ 29,008
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,421	\$ 20,300	\$ 20,300

See accountants' compilation report.

**STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - GENERAL FUND
CITY MARSHAL OF SLICKL**

State, Louisiana

Year ended December 31, 1998

REVENUES:

Current revenues:

Fees from City Court of Slick	\$ 58,000
Revenues from City of Slick	48,000
Fees for security services	1,000

TOTAL REVENUES \$ 107,000

EXPENDITURES:

Current operating expenditures:

Salaries and related benefits	\$ 50,518
Salaries	1,200
Payroll taxes	3,000
Health insurance	3,870
Deferred compensation plan	3,870

Contractual services:

Telephone	4,000
Automobile expenditures	6,079
Professional fees	2,000
Insurance	100
Dues and subscriptions	100
Contract labor	4,104

Materials and supplies:

Office supplies	5,000
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Other:

Educational seminars	900
Miscellaneous	800
Interest	500

TOTAL EXPENDITURES \$ 93,877

Excess of revenues over expenditures \$ 13,123

Fund balance (deficit) at beginning of year (3,800)

Fund balance at end of year \$ 9,323

See accountants' compilation report.

STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
CITY MARSHAL OF GLENN
 State, Louisiana
 Year ended December 31, 1995

	BUDGET	ACTUAL	PERCENTAGE VARIANCE (UNFAVORABLE)
REVENUES:			
Current revenues:			
Fees from City Court of State	\$ 80,000	\$ 59,898	(25)
Revenues from City of State	44,000	46,800	2,400
Fees for security services	1,000	1,000	0
TOTAL REVENUES	\$ 125,000	\$ 107,698	(13.6)
EXPENDITURES:			
Current operating expenditures:			
Salaries and related benefits:			
Salaries	\$ 80,000	\$ 59,518	\$ 484
Payroll taxes	1,200	1,223	(23)
Health insurance	5,000	3,008	(1,992)
Deferred compensation plan	3,800	3,877	(77)
Contract services:			
Telephone	4,000	4,233	(233)
Automobile expenditures	6,000	6,878	(878)
Professional fees	3,000	2,801	199
Insurance	250	150	100
Dues and subscriptions	500	320	180
Contract labor	4,000	4,114	(114)
Materials and supplies:			
Office supplies	4,000	5,324	1,480
Other:			
Educational seminars	1,000	980	20
Miscellaneous	1,000	880	120
Interest	1,000	272	728
TOTAL EXPENDITURES	\$ 99,000	\$ 89,870	\$ 10,030
Excess of revenues over expenditures	\$ 26,000	\$ 17,827	\$ 8,173
Fund balance (deficit) at beginning of year	(2,484)	(2,484)	0
Fund balance at end of year	\$ 23,516	\$ 15,343	\$ 8,173

See accountants' compilation report.

CITY MARSHALL - SLIDELL
2112 SGT. ALFRED DRIVE
SLIDELL, LA. 70458

LOUISIANA ATTESTATION QUESTIONNAIRE

June 28, 1999

MOUBOURGER, COEYER, & GONS
Certified Public Accountants
P. O. Box 667
Slidell, Louisiana 70458

In connection with your compilation of our financial statements as of December 31, 1998 and for 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 June 28, 1999.

Public Bid Law:

It is true that we have complied with the public bid law, LSA-RS Title 36:2212, 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 employee or official has accepted anything of value, whether in the form of a service, loan, or gratuity, that 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 42:1112.

Yes No ()

BUDGETING:

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 36:1301-14) or the budget requirements of LSA-RS 36:43.

Yes No ()

ACCOUNTING AND REPORTING:

All non-current 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 ()

June 25, 1998

NEUBURGER, COEYER, & GONS
Certified Public Accountants

We have filed our annual financial statements in accordance with LSA-RS 24:814, 24:403, and/or 24:502, as applicable.

Yes () No (X)

We have had our financial statements audited or compiled in accordance with LSA-RS 24:512.

Yes () No (X)

Meetings:

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes (X) 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 8 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 47:1412.60.



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 14:135, and AG opinion 76-726.

Yes (X) No ()

We have disclosed to you all known noncompliance of the foregoing laws.

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.

 J. Marshall
City Marshal  Date 6/25/98

MELBURGER, COOPER & STRAIN

Chartered Public Accountants

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MEMBERS

MEMBER SOCIETY OF
CHARTERED PUBLIC ACCOUNTANTS

STATE OF LOUISIANA, C.P.A.

MEMBER SOCIETY OF C.P.A.

PHONE 574-0100

**INDEPENDENT ACCOUNTANTS' REPORT
CHARTERING AGREES - UPON PROCEDURES**

**J. Howard Camp - Marshal
CITY MARSHAL OF SHELBY,
SHELBY, LOUISIANA**

We have performed the procedures indicated in the Louisiana Government Audit guide and enumerated below, which were agreed to by the management of the City Marshal of Shelby and the Legislative Auditor, State of Louisiana, solely to assist the audit in evaluating management's assertions about the City Marshal's compliance with certain laws and regulations during the year ended December 31, 1985 included in the accompanying Louisiana Affidavit Certificate. 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 to provide 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 the 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-PB 08:2215-2054 (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-PB 42:1901-1124 (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 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 (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 procedure (3) 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 FINANCIAL STATEMENTS - UNIFORM PROCEDURES - continued**

J. Russell Camp - Marston
CITY MARSHAL OF SHELBY
SHELBY, LOUISIANA

5. 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 meetings or minutes of meetings. The budget was adopted on December 14, 1994 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 revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

We 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 24:515.

State law requires that the compiled financial statements be completed and issued within six months of the close of the entity's fiscal year. Since we were not engaged to compile the financial statements until June 25, 1995, the financial statements could not be compiled and issued by the required completion date. It has also come to our attention that the City Marshal of Shelby has not had its financial statements audited in six years. The City Marshal's fund is required to be audited by LSA-RS 10:1080 (c) prior to 1996.

Management's Response:

The financial statements were not audited for six years due to a lack of funds. The general fund had a deficit of \$ 1,988 as of December 31, 1994. The last audit cost \$ 1,000. It has only been within the last two years that funding from the City of Shelby and fees from the City Court have increased enough to cover the operating cost of the office.

The accounting records and financial statements were being retained from manual records in 1995 in computerized records. This took longer than expected. The audit delayed the completion of a general ledger and financial statements as of December 31, 1995. Since we did not have a complete and accurate general ledger and financial statements due to computer software problems until late June of 1995, we had to wait until June 25, 1995 to engage outside accountants to prepare our compiled financial statements.

Now that our records are computerized in a proper manner, we will be able to have the financial statements prepared within the time limit prescribed by law. Because our revenues are less than the amount that requires an audit, we can now have our financial statements compiled on an annual basis without creating a financial burden.

MEETINGS

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meeting law).

As explained in item 8, the City Marshal's office is composed of only one elected official. There is no oversight board or committee, thus there were no public meetings or minutes.

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

J. Russell Camp - Marshal
CITY MARSHAL OF BLEDSILL
BLEDSILL, LOUISIANA

DEBT

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 employees which would constitute bonuses, advances, or gifts.

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 statements. 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 Bledsill 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.

Heininger, Cooney & Goss
HEININGER, COONEY, & GOSS
Certified Public Accountants

July 29, 1966