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COMPILED FINANCIAL STATEMENTS
CITY MARSHAL OF SLIDERS,
Natchitoches, Louisiana
December 31, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the public, or reviewed, by the public officer appropriate public officials. The report is available for public inspection at the State Strategic Office Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 26 1968

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NEUBERGER, COHEN & GONS

Certified Public Accountants

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

J. Russell Camp - Marshal

City Marshal of Shreve

Shreve, Louisiana

We have compiled the accompanying general purpose financial statements of the City Marshal of Shreve, as of, and for the year, ended December 31, 1997, 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.



NEUBERGER, COHEN & GONS

Certified Public Accountants

August 18, 1998

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
CITY MARSHAL OF SLIDELL
Slidell, Louisiana
December 31, 1997

	GOVERNMENTAL FUND TYPES GENERAL	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTAL MEMORANDUM GAS
ASSETS			
Cash in bank:			
Demand deposits	\$ 1,418	\$ 0	\$ 1,418
Accounts receivable	4,700	0	4,700
Property and equipment	0	20,380	20,380
TOTAL ASSETS	\$ 6,118	\$ 20,380	\$ 26,498
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 1,300	\$ 0	\$ 1,300
Accrued payroll taxes	2,278	0	2,278
Deferred compensation withheld	524	0	524
TOTAL LIABILITIES	\$ 4,099	\$ 0	\$ 4,099
FUND EQUITY			
Investments in general fixed assets	\$ 0	\$ 20,380	\$ 20,380
Fund balance	2,115	0	2,115
TOTAL FUND EQUITY	\$ 2,115	\$ 20,380	\$ 22,495
TOTAL LIABILITIES AND FUND EQUITY	\$ 6,118	\$ 20,380	\$ 26,498

See accountants compilation report.

**STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE - GENERAL FUND
CITY MARSHAL OF BIRDEMILL
BIRDEMILL, Louisiana
Year Ended December 31, 1987**

REVENUES:

Current revenues:

Fees from City Court of Bienville	\$	75,000
Revenues from City of Bienville		63,899
Fees for identity services		2,000
Fingerprint fees		5,235
TOTAL REVENUES	\$	<u>146,134</u>

EXPENDITURES:

Current operating expenditures:

Salaries and related benefits:

Salaries	\$	73,500
Payroll taxes		3,800
Health insurance		6,217
Deferred compensation plan		4,333

Contractual services:

Telephone		5,438
Automobile expenditures		7,840
Professional fees		1,151
Insurance		1,334
Print and publications		435
Contract labor		6,888

Miscellaneous (not reported)

Office supplies		4,888
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Other:

Educational services		575
Miscellaneous		2,400
TOTAL EXPENDITURES	\$	<u>141,674</u>

Excess of revenues over expenditures	\$	4,460
Fund balance at beginning of year		<u>0,290</u>
Fund balance at end of year	\$	<u>4,750</u>

See accountants' compilation report.

STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
CITY MARSHAL OF BUIDELL
Starr, Louisiana
December 31, 1987

	BUDGET	ACTUAL	VARIANCE (FAVORABLE UNFAVORABLE)
REVENUES:			
Current revenues:			
Fees from City Court of Biidell	\$ 75,000	\$ 76,094	\$ 6,094
Revenues from City of Biidell	50,000	43,994	(6,006)
Fees for security services	4,000	2,968	(1,034)
Fingerprint fees	0	5,000	5,000
TOTAL REVENUES	\$ 129,000	\$ 127,456	\$ 1,544
EXPENDITURES:			
Current operating expenditures:			
Salaries and related benefits:			
Salaries	\$ 74,000	\$ 77,045	\$ (3,045)
Payroll taxes	1,800	2,688	(808)
Health insurance	8,700	8,217	483
Deferred compensation plan	4,500	4,302	198
Contractual services:			0
Telephone	4,400	5,420	(1,020)
Automobile expenditures	10,400	7,940	2,460
Professional fees	1,800	1,751	49
Insurance	8,000	7,324	676
Dues and subscriptions	300	435	(135)
Contract Labor	4,400	6,085	(1,685)
Materials and supplies:			0
Office supplies	4,000	4,000	(0)
Other:			0
Educational seminars	1,000	510	490
Miscellaneous	1,700	2,185	(485)
TOTAL EXPENDITURES	\$ 125,600	\$ 123,052	\$ 2,548
Excess of revenues over expenditures	\$ 3,400	\$ 4,404	\$ 1,004
Fund balance at beginning of year	(2,284)	(2,284)	0
Fund balance at end of year	<u>\$ (1,284)</u>	<u>\$ 2,120</u>	<u>\$ 3,404</u>

See accountants' compilation report.

CITY MARSHAL - SLIDELL
581 BOUSCARRON ST.
SLIDELL, LA. 70458

LOUISIANA ATTERTATION QUESTIONNAIRE

August 10, 1998

NEUBURGER, CONROYER, & JOHNS

Certified Public Accountants
P. O. Box 161
Slidell, Louisiana 70458

In connection with your compilation of our financial statements as of December 31, 1997 and the year then ended, and as required by Louisiana Revised Statute 24:117 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 regulations 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 August 10, 1998.

Public Bid Law

It is true that we have complied with the public bid law, LSA-BS Title 18:2712, 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 promise from anyone that would constitute a violation of LSA-RS 42:1181-1183.

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, 1990, under circumstances that would constitute a violation of LSA-BS 41:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-BS 19:1300-14) and the budget requirements of LSA-BS 79:43.

Yes No

Accounting and Reporting

All non-corrupt governmental records are available to a public record and have been retained for at least three years, as required by LSA-BS 44:1, 44:7, 44:31, and 44:39.

Yes No

CITY MARSHAL - SLIDELL
561 BOULSCAREN ST.
SLIDELL, LA. 70448

August 18, 1988

NEUBURGER, COEVEY, & COYNE
Certified Public Accountants

We have filed our annual financial statements in accordance with LSA-RS 14:114, 15-405, and/or 79-92, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 14:513.

Yes No

Meetings:

We have complied with the provisions of the Open Meetings Law, provided by RS 42:11 through 42:12.

Yes No

Debt:

It is true we have not incurred any indebtedness, other than credit for 90 days or less in state institutions 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 21 of the 1974 Louisiana Constitution, and LSA-RS 47:1401-1404.

Yes No

Advances and Benefits:

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 14:178, and AG Opinion 78-728.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any restrictions 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 is limited to any known noncompliance which may have developed to the issuance of your report.


City Marshal


Date

HEUBLINGER, EDWARDS & SMITH

OFFICE OF PUBLIC ACCOUNTANTS

LEONARD B. HEUBLINGER, P. C. A.
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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLICABLE AGREED-UPON PROCEDURES**

**J. RUSSELL CAMP - MARSHAL
CITY MARSHAL DEPT STORES
SHREVEPORT, LOUISIANA**

We 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 Shreveport and the Legislative Auditor, State of Louisiana, solely in order 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, 1997 included in the accompanying Louisiana Assurances 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 purposes for which this report has been prepared 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 LA-ER 78:215(1), 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 LA-ER 88:104(1)(1)(4), 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 (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 in 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 ACCOUNTANT'S REPORT
ON APPLICABLE AGREES – URBAN PROCEEDINGS – continued

3. Board City – Municipal
CITY MARSHAL OFFICIALS
SHARIL, ILLINOIS

6. **Verify the budget adoption and amendments to the public 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.

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 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 REPORTING

8. **Determine if management has had the financial statements audited or compiled in accordance with I.S.A. 3151.**

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 public book were posted or advertised as required by I.S.A. 3151-31 (i) (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 in the 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 BENEFITS

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.

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLICABLE LAWS - EPOX PROCEDURES - continued**

**J. Small Camp - Marshal
CITY MARSHAL, 64 SHERILL
SHERILL, 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 Sherill and the Legislative Audit, 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.


RODERICK COOVER, JR.
Certified Public Accountant

August 16, 1999

NEUBURGER, COOPER & GOINS

Certified Public Accountants

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MEMBERS
American Institute of
Certified Public Accountants

WALTER H. NEUBURGER, JR., CPA
JOHN A. COOPER, CPA
FRANK L. GOINS, CPA

MANAGEMENT LETTER

F. Russell Camp
City Marshal of Shreve
501 Beaumont St
Shreve, Louisiana 70458

Dear Russell Camp:

We want to thank you and your staff for your cooperation when we were compiling your financial statements for the year ended December 31, 1997.

As you know, the financial statements have to be compiled and copies sent to the Legislative Auditor by June 30, 1998. This was not possible due to the ongoing health problems I have incurred. I am still not able to work a full night hour day. I am only able to work 2 to 3 hours a day a few days a week. This is a result of the chemotherapy, radiation therapy, and larynx surgery I had last year. I have not fully recovered from these treatments.

Because I can not work full time, the compilation of your financial statements was not completed within six months of your year end, as required by law.

Due to my continuing health problems, I am having to retire. I expect to have all my work completed by September 15, 1998. If this happens, I will retire then.

I appreciate your patience and understanding.

Sincerely,



Frank L. Goins
NEUBURGER, COOPER, & GOINS
Certified Public Accountants

August 18, 1998