

NEW BERRIA CITY MARSHAL
 COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS
 June 30, 1997

	Governmental Fund Type General Fund	Account Group General Fixed Assets	Total Balances (Only)
ASSETS			
Cash (Note 6)	\$60,551	\$ -	\$60,551
Furniture & Equipment (Note 2)	-	6,598	6,598
Due from City Court of New Berria	<u>3,750</u>	<u>-</u>	<u>3,750</u>
Total Assets	<u>73,301</u>	<u>\$ 6,598</u>	<u>\$ 79,899</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ -
 Fund Balances:			
Investment in General Fixed Assets	-	6,598	6,598
Fund Balances-Unreserved, Undesignated	<u>73,301</u>	<u>-</u>	<u>73,301</u>
Total Fund Balances	<u>73,301</u>	<u>6,598</u>	<u>79,899</u>
 Total Liabilities and Fund Balances	 <u>\$73,301</u>	 <u>\$ 6,598</u>	 <u>\$ 79,899</u>

See accountants' compilation report.
 See notes to financial statements.

NEW BERIA CITY MARSHAL
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND
 For the Year Ended June 30, 1987

REVENUE	
Fees - New Beria City Court	\$67,785
EXPENDITURES	
Current	
Automobile Lease	7,407
Outside Labor	10,950
Office Supplies & Printing	1,131
Legal & Accounting Costs	1,000
Dues, Meetings, & Insurance	1,253
Other Miscellaneous Costs	2,100
Total Expenditures	27,837
EXCESS OF REVENUE OVER EXPENDITURES	39,948
FUND BALANCE, BEGINNING OF YEAR	26,000
FUND BALANCE, END OF YEAR	\$65,948

See accountants' compilation report.
 See notes to financial statements.

**NEW IBERIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. BASIS OF PRESENTATION** - The accompanying financial statements for the New Iberia City Marshal have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.
- B. FINANCIAL REPORTING ENTITY** - For financial reporting purposes, in conformity with Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification), the Marshal includes all funds, account groups, activities, or assets, that are controlled by the Marshal or an independently elected official. As an independently elected official, the Marshal is solely responsible for the operations of his office, which include the hiring or retention of employees, responsibility for deficits, and the receipt and disbursement of funds.

Statement No. 14 of the GASB established the following criteria for determining if a governmental entity is a primary government or a component unit of a primary government:

- a. It has a separately elected governing body.
- b. It is legally separate.
- c. It is fiscally independent of other governments.

Because certain operating expenditures of the Marshal are paid or provided by the City of New Iberia, the New Iberia City Marshal is considered a component unit of the City of New Iberia in accordance with the provisions of GASB Statement No. 14.

- C. FUND ACCOUNTING** - The accounting system is organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity, whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. These include general fund and general fixed assets groups of accounts. The accounts of the New Iberia 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 conducted. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories as follows:

GOVERNMENTAL FUND:

NEW BEREA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS, CONTINUED

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

- D. BASES OF ACCOUNTING** - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income (in the form of court costs on criminal and traffic violation fines) is considered "receivable" when in the hands of collecting government and is recognized as revenue at that time. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are reported as expenditures at the time purchased.
- E. GENERAL FIXED ASSETS** - The accounting and reporting treatment applied to the fixed assets associated with a fund is 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. Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. As of June 30, 1994, the New BerEA City Marshal has not recorded any donated fixed assets on its books since there have been no donations made to it.
- F. ENCUMBRANCES** - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the City Marshal.
- G. SUPPLIES** - Purchases of supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.
- H. CASH & CASH EQUIVALENTS** - Cash includes amounts in demand deposits. Under state law, the New BerEA City Marshal may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under

NEW IBERIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS, CONTINUED

Louisiana law or any other state of the United States, or under the laws of the United States.

- I. **BUDGET** - City Marshals are included among the few state and local governments not required to adopt a budget. Accordingly, no budget has been adopted and no budgetary information is included in these financial statements.
- J. **COMPENSATED ABSENCES** - The New Iberia City Marshal has no policy relating to vacation and sick leave.
- K. **TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW** - 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 corporation.

NOTE 2: CHANGES IN FIXED ASSETS

General Fixed Assets 07/31/86	\$0,000
Additions	-
Dispositions	-
General Fixed Assets 06/30/87	\$0,000

NOTE 3: PENDING LITIGATION

The City Marshal was not involved in any material lawsuits at June 30, 1987.

NOTE 4: CASH AND CASH EQUIVALENTS

At June 30, 1987, the carrying amount of the City Marshal's deposits is \$69,551 and the bank balance is \$71,799 of which the entire amount is secured from risk by Federal depository insurance.

NOTE 5: The City of New Iberia, Louisiana provides the following for the City Marshal:

- 1. Marshal's salary in part
- 2. Telephone
- 3. Premises and utilities
- 4. Marshal's retirement in part

These amounts have not been included in these financial statements.

NOTE 6: LEASES

NEW Iberia City Marshal
NOTES TO FINANCIAL STATEMENTS, CONTINUED

At June 30, 1997, the New Iberia City Marshal is committed to a month to month operating lease on an automobile. Lease payments are \$650 per month.

NOTE 7: PENSION PLAN

The New Iberia City Marshal is a participant in the Municipal Employees' Retirement System (MERS) of Louisiana, a multiple-employer public employee retirement system.

All permanent City employees who work at least 35 hours a week, not participating in another public funded retirement system and are under 60 years of age are members of the plan. Members of the plan may retire with thirty years of creditable service age above of age, with twenty-five years of service at age 55, and with 10 years of service of age 50. The retirement allowance is equal to 2% of the member's final compensation multiplied by his years of creditable service, with certain provisions made for those employees who were members of the supplemental plan only prior to its revision date. Their retirement allowance may not exceed the greater of 100% of a member's final salary or compensation. The system also provides disability and survivor benefits. Benefits are established by the State statute.

State statute requires covered employees to contribute 8.55% of their earnings to the plan. The City of New Iberia contributes a percentage to the plan as employer only for the portion of compensation the City Marshal receives from the City.

Although contributions are determined by State statute rather than actuarial calculations, actuarially required contributions are determined for the System, but not separately for the New Iberia City Marshal.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1996 comprehensive annual financial report. The City of New Iberia does not guarantee the benefits granted by the System.

NOTE 8: OTHER POSTRETIREMENT BENEFITS

The New Iberia City Marshal provides no postretirement benefits.

TEMPLETON & BLANCHARD

CERTIFIED PUBLIC ACCOUNTANTS

124 W. Washington Street - Suite A

P. O. Box 8442

New Iberia, Louisiana 70562-8442

(504) 385-5540

FAX 218-1-202-6147

Fl. Perry Templeton, CPA
Scott G. Blanchard, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LA 0001

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the New Iberia City Marshal

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the New Iberia City Marshal and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about New Iberia City Marshal's compliance with certain laws and regulations during the year ended June 30, 1997 included in the accompanying *Louisiana Attestation 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 purpose.

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-RS 38:2211-2251 (the public bid law).

There were no expenditures during the year for materials and supplies exceeding \$5,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1151-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

We obtained from the City Marshal a list of immediate family members and a list of outside business interests as specified.

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

The City Marshal has no employees. Fees paid to deputies are treated as contracted services.

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 (7) as immediate family members.

The City Marshal has no employees.

Budgeting

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

A City Marshal is not subject to the provisions of the Local Government Budget Act and accordingly no budget was adopted for the year.

6. Trace the budget adoption and amendments to the minute book.

A City Marshal is not subject to the provisions of the Local Government Budget Act and accordingly no budget was adopted for the year.

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

A City Marshal is not subject to the provisions of the Local Government Budget Act and accordingly no budget was adopted for the year.

Accounting and Reporting

8. Randomly select 8 disbursements made during the period under examination and:
- (a) trace payments to supporting documentation as to proper amount and payee;
 - (b) determine if payments were properly coded to the correct fund and general ledger account; and
 - (c) determine whether payments received approval from proper authorities.

We randomly selected six disbursements during the period and traced payments to supporting documents as to proper amount and payee. We also determined that the payments were properly coded to the correct fund and general ledger account and were properly approved.

Meetings

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

The City Marshal had no meetings during the year and therefore did not fall under the provisions of the open meetings law.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

Upon examination of bank deposits for the period, it was concluded that no deposits appeared to be proceeds of bank loans, bonds, or other indebtedness.

Advances and Bonuses

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

The City Marshal has no employees. He does, however, have a contractual arrangement with his deputies. Upon examining these records, it was determined that no payments were made which would constitute a bonus, an advance, or a gift.

We were not engaged to, and did not, perform an examination, 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 New Iberia City Marshal and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Templeton & Blanchard

New Iberia, LA
September 15, 1997

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NEW ORLEANS CITY MARSHAL
FINANCIAL STATEMENTS
(Compiled)
June 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 4/12/98

NEW ORLEANS CITY MARSHAL
FINANCIAL STATEMENTS
(COMPILED)
June 30, 1997

TABLE OF CONTENTS

Accountant's Compilation Report	i
GENERAL PURPOSE FINANCIAL STATEMENTS: (COMBINED STATEMENTS-OVERVIEW)	
Combined Balance Sheets-All Fund Types & Account Groups	3
Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Fund Type	4
Notes to Financial Statements	5-8
Independent Accountant's Report on Applying Agreed-Upon Procedures	9-11
Louisiana Attestation Questionnaire	

TEMPLETON & BLANCHARD

Chartered Accountants

121 St. Washington Street - Suite A

P. O. Box 9448

New Iberia, Louisiana 70007-0448

(504) 885-5545

FAX (504) 885-5547

18. Percy Templeton, CPA
Neal B. Blanchard, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LA STATES

ACCOUNTANT'S COMPILATION REPORT

Mr. Victor Delcampore, City Marshal
NEW IBERIA, LOUISIANA

We have compiled the accompanying general purpose financial statements of the NEW IBERIA CITY MARSHAL, as of June 30, 1997, and for the year then ended as listed in the foregoing table of contents. The general purpose financial statements have been compiled in accordance with statements on Standards 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 general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Templeton & Blanchard

New Iberia, LA
September 15, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)