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**ALEXANDRIA CITY MARSHAL
ALEXANDRIA, LOUISIANA**

September 30, 1998

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 APR 14 1999

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Independent Auditors' Report

To the Honorable James R. Byrd
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, 1998, 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.*

Except as discussed in the following paragraph, 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. Alexandria City Marshal has included such disclosures in Note 9. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support Alexandria City Marshal's disclosures with respect to the year 2000 issues made in Note 9. Further, we do not provide assurance that Alexandria City Marshal is or will be year 2000 ready,



that Alexandria City Marshal's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Alexandria City Marshal does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Alexandria City Marshal as of September 30, 1998, and the results of its operations 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 *Government Auditing Standards*, we have also issued a report dated January 12, 1999, on our consideration of Alexandria City Marshal's compliance and on internal controls over financial reporting.


OESTRIECHER & COMPANY
Certified Public Accountants

January 12, 1999

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

**Alexandria City Marshal
Combined Balance Sheet
All Fund Types and Account Groups
September 30, 1998**

	Governmental Fund Types		Fiduciary Fund Type	Account Group	Totals (Memorandum Only)	
	<u>General</u>	<u>Special Revenue</u>	<u>Agency</u>	<u>General Fixed Assets</u>	<u>1998</u>	<u>1997</u>
Assets						
Cash	\$ 101,487	\$ 2,314	\$ 47,422	\$ -	\$ 151,223	\$ 115,005
Due from other funds	8,447	-	-	-	8,447	4,266
Court cost receivable	10,017	400	-	-	10,417	10,850
Equipment	-	-	-	108,762	108,762	106,866
Vehicles	-	-	-	33,705	33,705	33,705
Total assets	\$ 119,951	\$ 2,714	\$ 47,422	\$ 142,467	\$ 312,554	\$ 270,692
Liabilities and Fund Equity						
Liabilities:						
Accounts payable	\$ 28,610	\$ 200	\$ -	\$ -	\$ 28,810	\$ 14,292
Payroll taxes payable	160	5	-	-	165	281
Due to other funds	-	1,286	7,161	-	8,447	4,266
Bonds held for future disposition	-	-	40,261	-	40,261	36,099
Total liabilities	28,770	1,491	47,422	-	77,683	54,938
Fund Equity:						
Investment in general fixed assets	-	-	-	142,467	142,467	140,571
Fund balances - unreserved and undesignated	91,181	1,223	-	-	92,404	75,183
Total fund equity	91,181	1,223	-	142,467	234,871	215,754
Total liabilities and fund equity	\$ 119,951	\$ 2,714	\$ 47,422	\$ 142,467	\$ 312,554	\$ 270,692

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

Alexandria City Marshal
Combined Statement of Revenues, Expenditures
and Changes and Fund Balance - All Governmental Fund Types
for the year ended September 30, 1998

	Totals			
	(Memorandum Only)			
	General	Special Revenue	1998	1997
Revenues:				
Court costs	\$ 116,819	\$ 7,150	\$ 123,969	\$ 124,930
Other revenue	1,107	-	1,107	977
Interest	8,341	-	8,341	7,752
Total revenues	<u>126,267</u>	<u>7,150</u>	<u>133,417</u>	<u>133,659</u>
Expenditures:				
Advertising	2,334	-	2,334	17,060
Auto operating costs	11,041	-	11,041	10,573
Capital outlay	1,896	-	1,896	3,910
Civic programs	2,224	-	2,224	655
Community service	6,133	-	6,133	9,507
Computer expense	2,270	-	2,270	2,116
Deputy marshal fees	24,101	-	-	-
Dues	4,680	-	4,680	2,335
Gifts	564	-	564	751
Insurance	1,446	-	1,446	420
Legal and professional	7,492	-	7,492	10,657
Miscellaneous	953	-	953	270
Office supplies	5,760	76	5,836	8,985
Parking lot lease	1,125	-	1,125	1,500
Payroll taxes	96	200	296	790
Postage	1,451	-	1,451	1,197
Repairs and maintenance	627	-	627	712
Retirement	-	651	651	630
Salaries	6,410	10,200	16,610	50,585
Seminars	4,424	-	4,424	5,226
Supplies	283	-	283	1,234
Telephone	3,283	-	3,283	2,348
Training	883	-	883	415
Travel	4,532	-	4,532	10,833
Uniforms	11,061	-	11,061	9,153
Total expenditures	<u>105,069</u>	<u>11,127</u>	<u>92,095</u>	<u>151,862</u>
Excess of revenues over (under) expenditures	21,198	(3,977)	41,322	(18,203)
Fund balance, October 1	69,983	5,200	75,183	93,386
Fund balance, September 30	<u>\$ 91,181</u>	<u>\$ 1,223</u>	<u>\$ 116,505</u>	<u>\$ 75,183</u>

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

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1998

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, 1998

various funds are grouped, in the financial statements in this report, into three generic 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.

Fixed Assets

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

All government 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, 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. 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 fixed assets. During the fiscal year ended September 30, 1998, no interest has been capitalized for this purpose.

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1998

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 office of the Alexandria City Marshal is responsible for collecting bonds and fines for cases in Alexandria City Court, then distributing these 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 - 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 consolidation. Interfund eliminations have not been made in the aggregation of this data.

Encumbrance accounting and reporting - The Alexandria City Marshal does not use an encumbrance 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 offset these charges.

Budgetary data not present - 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, 1998

Cash - Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the city marshal may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

2. **CASH**

Cash balances are insured to Federal Depository Insurance Corporation limits of \$100,000. The Alexandria City Marshal had excess deposits of \$25,189 on September 30, 1998. Deposits in excess of FDIC limits are secured by collateral held in the pledging bank's trust departments. These securities had a fair market value of \$98,322.

3. **FIXED ASSETS:**

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>10/1/97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/98</u>
Equipment	\$ 106,866	\$ 1,896	\$ -0-	\$ 108,762
Vehicles	<u>33,705</u>	<u>-0-</u>	<u>-0-</u>	<u>33,705</u>
	<u>\$140,571</u>	<u>\$ 1,896</u>	<u>\$ -0-</u>	<u>\$ 142,467</u>

4. **COMPENSATED ABSENCES:**

The Alexandria City Marshal's obligation for employees' rights to receive compensation for future absences (such as vacation) was not material as of September 30, 1998, and thus, is not recognized in the accompanying financial statements.

5. **LITIGATION:**

As of September 30, 1998, the Alexandria City Marshal was not involved as plaintiff or defendant in any lawsuits.

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1998

6. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS:

As of September 30, 1998, the Alexandria City Marshal had no construction or other significant commitments in process.

7. INTERFUND RECEIVABLES AND PAYABLES:

A summary of the interfund receivables and payables by fund as of September 30, 1998, is presented below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 8,447	\$ -0-
Special Revenue Fund	-0-	1,286
Agency Fund	<u>-0-</u>	<u>7,161</u>
Totals	<u>\$ 8,447</u>	<u>\$ 8,447</u>

8. LEASES

Alexandria City Marshal has entered into an operating lease agreement with K-Jet, Inc. for three parking spaces located in Alexandria, LA. The terms of this lease are \$500 per space per year, renewable on a monthly basis. Lease expense for the year ended September 30, 1998 is \$1,125.

9. YEAR 2000 ISSUES

The year 2000 issue is a common problem affecting all entities, both public and private. As of September 30, 1998 Alexandria City Marshal had a) surveyed its core computers and programs, b) mapped out plans to replace items identified in (a) above, and c) placed orders for key components of its computer systems. Alexandria City Marshal has an ongoing process of reviewing and correcting year 2000 anticipated problems as they are encountered.



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Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Honorable James R. Byrd
Alexandria City Marshal

We have audited the general purpose financial statements of Alexandria City Marshal, Alexandria, Louisiana, as of and for the year ended September 30, 1998, and have issued our report thereon dated January 12, 1999, which was qualified because insufficient audit evidence exists to support Alexandria City Marshal's disclosures with respect to the year 2000 issue. Except as discussed in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Alexandria City Marshal's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Alexandria City Marshal's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operations that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Alexandria City Marshal's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable conditions noted are as follows:



98-1 Finding: The Marshal is not retaining all vendor invoices for certain expenses, such as office supplies, and is sometimes preparing cash disbursements from vendor statements.

Effect of condition: The statement only provides an invoice number and total purchase amount and does not provide detailed information on the nature of the purchases which is necessary in order to determine proper classification of expenditures for financial reporting. Also, as a result of paying from a vendor statement, payments are sometimes duplicated as remittance may have been previously paid from an invoice that was also included on the statement.

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

98-2 Finding: Supporting documentation not available for some cash disbursements.

Effect of condition: Supporting documentation is necessary to determine proper classification and reporting period for financial reporting, and to verify cash disbursement amount and payee. Also, without supporting documentation there is no clear audit trail which is an essential requirement of the accounting system.

Recommendation: Supporting documentation for all cash disbursements must be kept on file .

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. *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. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


OESTRICHER & COMPANY
Certified Public Accountants

January 12, 1999

**Alexandria City Marshal
Management's Corrective Action Plan
For the year ended September 30, 1998**

Section I - Internal Control and Compliance Material to the Financial Statement

Finding 98-1 - The Marshal is not retaining all vendor invoices for certain expenses, such as office supplies, and is sometimes preparing cash disbursements from vendor statements which does not provide sufficient detail of the nature or period of the goods or services purchased.

Planned corrective action: Marshal James Byrd is responsible for retaining vendor invoices and preparing cash disbursements and effective immediately will match invoices with the statements prior to payment to ensure that the payment is for the goods or services received and avoid making duplicate payments.

Finding 98-2 - Supporting documentation not available for some cash disbursements.

Planned corrective action: Marshal James Byrd is responsible for obtaining or retaining supporting documentation for all cash disbursements of the Marshal's office. Effective immediately, the Marshal will request documentation, if not otherwise provided, to support payment for all expenditures.

Section II - Management Letter

No management letter was issued for the year ended September 30, 1998.

**Alexandria City Marshal
Alexandria, Louisiana**

**Summary Schedule of Prior Audit Findings
For the year ended September 30, 1998**

Section I - Internal Control and Compliance Material to the Financial Statements

97-1 Finding - The Marshal is not retaining all invoices and is preparing some cash disbursements from the statement only which does not provide sufficient detail as to the nature or period of the goods or services purchased.

Corrective action taken - Unresolved. See current year finding 98-1

Planned corrective action: Marshal James Byrd is responsible for retaining vendor invoices and preparing cash disbursements and effective immediately will match invoices with the statements prior to payment to ensure that the payment is for the goods or services received and avoid making duplicate payments.

97-2 Finding - Supporting documentation missing for some cash disbursements.

Corrective action taken - Unresolved. See current year finding 98-2.

Planned corrective action: Marshal James Byrd is responsible for obtaining or retaining supporting documentation for all cash disbursements of the Marshal's office. Effective immediately, the Marshal will request documentation, if not otherwise provided, to support payment for all expenditures.

Section II - Management Letter

No management letter was issued for the year ended September 30, 1997.

**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, 1998

Assets

Cash	\$ 101,487
Court costs receivable	10,017
Due from other funds	<u>8,447</u>
Total assets	<u>\$ 119,951</u>

Liabilities

Accounts payable	\$ 28,610
Payroll taxes payable	<u>160</u>
Total liabilities	28,770

Fund Equity

Fund balance - unreserved and undesignated	<u>91,181</u>
Total liabilities and fund equity	<u>\$ 119,951</u>

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, 1998**

Revenues:		\$ 116,819
Court costs		1,107
Other revenue		8,341
Interest		<u> </u>
Total revenues		<u>126,267</u>
Expenditures:		
Current:		2,334
Advertising		11,041
Auto operating costs		1,896
Capital outlay		2,224
Civic programs		6,133
Community service		2,270
Computer expense		24,101
Deputy marshal fees		4,680
Dues		564
Gifts		1,446
Insurance		7,492
Legal and professional		953
Meals		5,760
Office supplies		1,125
Parking lot lease		96
Payroll taxes		1,451
Postage		627
Repairs and maintenance		6,410
Salaries		4,424
Seminars		283
Supplies		3,283
Telephone		883
Training		4,532
Travel		11,061
Uniform expense		<u>105,069</u>
Total expenditures		21,198
Excess of revenues over expenditures		<u>69,983</u>
Fund balance, October 1		<u>\$ 91,181</u>
Fund balance, September 30		<u> </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 - DWI Administration Fund
Balance Sheet**

September 30, 1998

Assets

Cash	\$ 2,314
Court costs receivable	<u>400</u>
Total assets	<u>\$ 2,714</u>

Liabilities

Accounts payable	\$ 200
Payroll taxes payable	5
Due to other funds	<u>1,286</u>
Total liabilities	<u>1,491</u>

Fund Equity

Fund balance - unreserved and undesignated	<u>1,223</u>
Total liabilities and fund equity	<u>\$ 2,714</u>

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

Alexandria City Marshal
Special Revenue - DWI Administration Fund
Statement of Revenues, Expenditures
and Changes in Fund Balance
for the year ended September 30, 1998

Revenues:	
Court costs	<u>\$ 7,150</u>
Expenditures:	
Current:	
Salaries	10,200
Office supplies	76
Retirement	651
Payroll taxes	<u>200</u>
Total current expenditures	<u>11,127</u>
Excess of revenues over (under) expenditures	(3,977)
Fund balance, October 1	<u>5,200</u>
Fund balance, September 30	<u><u>\$ 1,223</u></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, 1998

Assets

Cash	\$ 47,422
------	-----------

Liabilities

Bonds held for future disposition	40,261
Due to other funds	<u>7,161</u>
Total liabilities	<u>\$ 47,422</u>

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, 1998

	<u>Balance</u> <u>9/30/97</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>9/30/98</u>
<u>Assets</u>				
Cash	\$ 39,680	\$ 1,235,250	\$ 1,227,508	\$ 47,422
<u>Liabilities</u>				
Due to general fund	\$ 3,581	\$ 3,580	\$ -	\$ 7,161
Bonds held for future disposition	<u>36,099</u>	<u>94,020</u>	<u>89,858</u>	<u>40,261</u>
Total liabilities	<u>\$ 39,680</u>	<u>\$ 97,600</u>	<u>\$ 89,858</u>	<u>\$ 47,422</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, 1998

General Fixed Assets, at cost:

Equipment	\$ 108,762
Vehicles	<u>33,705</u>
	<u>\$ 142,467</u>

Investment in General Fixed Assets:

General fund	\$ 125,165
DWI administration fund	<u>17,302</u>
	<u>\$ 142,467</u>

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