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OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the council, or reviewed, orally 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 March 6, 1999

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JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1904-1984

Retired

Harold Dupre, CPA
 1996
 John Newton Stout, CPA
 1998
 Dwight Ledoux, CPA
 1998

COMPILATION REPORT

Opelousas City Marshal
 Opelousas, Louisiana

We have compiled the accompanying general purpose financial statements of the Opelousas City Marshal, as of and for the year ended December 31, 1998, 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 of the Opelousas City Marshal. 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.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated January 27, 1999, on the results of our agreed-upon procedures.

John S. Dowling & Company
 Opelousas, Louisiana
 February 4, 1999

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1998

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u> <u>GENERAL</u>	<u>ACCOUNT GROUP</u> <u>GENERAL FIXED</u> <u>ASSETS</u>	<u>TOTALS</u> (Memorandum Only)	
			<u>1998</u>	<u>1997</u>
<u>ASSETS</u>				
Cash	\$41,376		\$41,376	\$20,577
Certificate of deposit	10,000		10,000	
Receivables	9,521		9,521	9,893
Fixed assets	_____	\$29,170	29,170	31,257
<u>Total assets</u>	<u>60,897</u>	<u>29,170</u>	<u>90,067</u>	<u>61,727</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
<u>LIABILITIES</u>				
Accounts payable	\$11,642		\$11,642	\$1,228
Payroll taxes payable	2,118	_____	2,118	1,175
<u>Total liabilities</u>	<u>13,760</u>	<u>-0-</u>	<u>13,760</u>	<u>2,403</u>
 <u>FUND EQUITY</u>				
Investment in general fixed assets		\$29,170	29,170	31,257
Fund balance - unreserved	47,137	_____	47,137	28,067
<u>Total fund equity</u>	<u>47,137</u>	<u>29,170</u>	<u>76,307</u>	<u>59,324</u>
<u>Total liabilities and fund equity</u>	<u>60,897</u>	<u>29,170</u>	<u>90,067</u>	<u>61,727</u>

See accompanying notes and accountant's report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1998

(Memorandum Only)
1997

	<u>1998</u>	<u>1997</u>
<u>REVENUES</u>		
Intergovernmental		
Fines	\$98,539	\$68,615
Salary reimbursements	31,920	35,740
Citation mileage	1,877	1,791
Juvenile mileage	452	315
Fines		
Bond revenue	9,089	5,508
Miscellaneous		
Insurance reimbursement (net)		2,114
Interest income	167	
Miscellaneous	<u>47</u>	<u>83</u>
<u>Total revenues</u>	<u>142,091</u>	<u>114,166</u>
<u>EXPENDITURES</u>		
Current operating		
Salaries	78,027	67,449
Payroll taxes	6,478	5,599
Repairs and maintenance	2,087	1,190
Gasoline	105	210
Insurance	6,641	8,094
Office supplies	622	1,583
Advertising	160	77
Recording and filing fees	74	349
Uniforms	2,781	4,487
Dues and conventions	141	901
Bank charges	30	60
Meals	510	341
Equipment maintenance	3,993	3,210
Police supplies	1,552	
Legal fees	14,089	
Accounting	1,340	81
Miscellaneous	778	418
Capital outlay	<u>5,713</u>	<u>6,897</u>
<u>Total expenditures</u>	<u>125,121</u>	<u>100,946</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>16,970</u>	<u>13,220</u>
<u>OTHER FINANCING SOURCES</u>		
Sale of autos	<u>2,100</u>	<u>800</u>
<u>Total other financing sources</u>	<u>2,100</u>	<u>800</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</u>	19,070	14,020
<u>FUND BALANCE, beginning of year</u>	<u>28,067</u>	<u>14,047</u>
<u>FUND BALANCE, end of year</u>	<u>47,137</u>	<u>28,067</u>

See accompanying notes and accountant's report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental			
Fines	\$98,000	\$98,539	\$539
Salary reimbursements	33,000	31,920	(1,080)
Citation mileage	2,000	1,877	(123)
Juvenile mileage	500	452	(48)
Fines			
Bond revenue	8,500	9,089	589
Miscellaneous			
Interest income		167	167
Miscellaneous		47	47
<u>Total revenues</u>	<u>142,000</u>	<u>142,091</u>	<u>91</u>
<u>EXPENDITURES</u>			
Current operating			
Salaries	79,000	78,027	973
Payroll taxes	7,000	6,478	522
Repairs and maintenance	2,200	2,087	113
Gasoline	200	105	95
Insurance	8,000	6,641	1,359
Office supplies	750	622	128
Advertising	200	160	40
Recording and filing fees	100	74	26
Uniforms	3,200	2,781	419
Dues and conventions	1,000	141	859
Bank charges		30	(30)
Meals	500	510	(10)
Equipment maintenance	4,000	3,993	7
Police supplies	2,000	1,552	448
Legal fees	3,000	14,089	(11,089)
Accounting	1,500	1,340	160
Miscellaneous	2,500	778	1,722
Capital outlay	<u>6,000</u>	<u>5,713</u>	<u>287</u>
<u>Total expenditures</u>	<u>121,150</u>	<u>125,121</u>	<u>(3,971)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>20,850</u>	<u>16,970</u>	<u>(3,880)</u>
<u>OTHER FINANCING SOURCES</u>			
Sale of autos	<u>1,500</u>	<u>2,100</u>	<u>600</u>
<u>Total other financing sources</u>	<u>1,500</u>	<u>2,100</u>	<u>600</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</u>	<u>22,350</u>	19,070	<u>(3,280)</u>
<u>FUND BALANCE, beginning of year</u>		<u>28,067</u>	
<u>FUND BALANCE, end of year</u>		<u>47,137</u>	

See accompanying notes and accountant's report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. The Reporting Entity

As the governing authority for the City of Opelousas, for reporting purposes, the City of Opelousas, Louisiana, is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the primary government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the Opelousas City Marshal is a primary government due to the following:

1. The Marshal is an independently elected official.
2. The Marshal is fiscally independent of the City of Opelousas.
3. The Marshal's office is legally separate from the City of Opelousas.

The accompanying general purpose financial statements present information only on the funds maintained by the City Marshal and do not present information on the City of Opelousas, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation

The accompanying general purpose financial statements of the Opelousas 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 standards-setting body for establishing governmental accounting and financial reporting principles.

C. Fund Accounting

The City Marshal uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following fund types and account groups are used by the City Marshal:

General Fund. The General Fund is used to account for resources traditionally associated with government which are not required legally to be accounted for in another fund.

General Fixed Assets Account Group. This account group is established to account for all fixed assets of the City Marshal.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

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. The governmental fund is maintained on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following practices are used in recording revenues and expenditures:

Revenues

Fines and reimbursements are recorded when they become susceptible to accrual. Miscellaneous revenues are recorded when received.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recorded when the related fund liability is incurred.

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating 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 year-end unless significant.

The City Marshal does not employ the encumbrance system of accounting.

E. Fixed Assets

Fixed assets used in governmental fund type operations that have an estimated useful life greater than one year (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. These assets are maintained on the basis of original cost and no depreciation is computed or recorded thereon. The Marshal does not have public domain or infrastructure outlays. The City Marshal does not capitalize interest costs incurred on fixed assets.

The account group is not a "fund." It is concerned only with the measurement of financial position, not with the measurement of results of operations.

F. Budget

The City Marshal adopts a budget at the beginning of each year on a basis consistent with generally accepted accounting principles (GAAP).

G. Investments and Cash

Louisiana statutes authorize the City Marshal to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

H. Annual Sick Leave

All annual leave accumulated in 1998 was converted to sick leave on December 31, 1998. Sick leave is paid upon retirement or death, up to a maximum of 240 hours at a rate computed by taking the current monthly salary provided by the Opelousas City Marshal, and dividing that amount by 160 hours. Accrued compensated absences are not material at December 31, 1998 and thus are not recorded in these financial statements.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Accounts Receivable

The accounts receivable account represents fines receivable, salary reimbursement, citation mileage, and juvenile mileage.

The fines receivable amount represents fines collected by the Opelousas City Court for the month of December but not remitted to the City Marshal until January.

The salary reimbursement receivable represents the amount the City Marshal is reimbursed each month for salaries. The reimbursement is usually received during the month the expense is incurred.

The citation mileage and juvenile mileage receivables are reimbursements by the Opelousas City Court for costs incurred by the City Marshal's employees. Each month a mileage recap is sent to Opelousas City Court for the reimbursement which is made in the following month.

J. Total Columns on Combined Statements

Total columns on the combined statements 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.

NOTE (2) - CASH

Cash consists of 2 demand deposit accounts. At year-end, the carrying amount of the City Marshal's cash accounts was \$41,376. The bank balance of cash was \$44,720. The cash was covered by federal deposit insurance.

NOTE (3) - ACCOUNTS RECEIVABLE

Receivables at December 31, 1998 consist of the following:

Fines	\$7,067
Salary reimbursement - D.A.	2,230
Citation mileage	207
Juvenile mileage	<u>17</u>
	<u>9,521</u>

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE (4) - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance <u>1/1/98</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>12/31/98</u>
Automobiles	\$24,899	\$2,565	\$7,800	\$19,664
Equipment	<u>6,358</u>	<u>3,148</u>	<u> </u>	<u>9,506</u>
<u>Totals</u>	<u>31,257</u>	<u>5,713</u>	<u>7,800</u>	<u>29,170</u>

The beginning balance has been corrected to reflect prior year dispositions.

The land and building in which the Opelousas City Marshal operates, are provided by and currently owned by the City of Opelousas, Louisiana.

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Opelousas City Marshal
 Opelousas, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Opelousas City Marshal and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Opelousas City Marshal's compliance with certain laws and regulations during the year ended December 31, 1998 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$15,000 or for public works exceeding \$100,000.

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 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

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).

Opelousas City Marshal
Page 2

Budgeting

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

Management provided us with a copy of the 1998 budget. There were no amendments to the budget during the year.

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

The Opelousas City Marshal is an independently elected city official and thus does not have monthly meetings or minutes. No amendments were made to the budget during the year.

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

We compared the revenues and expenditures of the budget to actual revenues and expenditures. Actual revenues did not fail to meet the budgeted revenues and actual expenditures did not exceed budgeted amounts by 5% or more.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the 6 selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the 6 selected disbursements indicated approval from the independently elected official.

Meetings

9. 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 meetings law).

The Opelousas City Marshal is an independently elected official and does not have monthly meetings.

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.

Opelousas City Marshal
Page 3

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 and minutes 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.

Summary of Prior Year Findings

Our prior year report, dated August 31, 1998, included comments in the "Accounting and Reporting" section. All comments have been resolved.

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 the Opelousas 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.

John S. Dawling & Company

Opelousas, Louisiana
February 4, 1999

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

2/4/99 (Date Transmitted)

John S. Dowling & Company
P.O. Box 433
Opelousas, LA 70571-0433
(Auditors)

In connection with your compilation of our financial statements as of [date] 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 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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 employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

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 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

All non-exempt 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 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No []

Meetings

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

Yes [] 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, nor 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 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No []

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 14:138, and AG opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions 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 to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Secretary _____ Date

Treasurer _____ Date

Rita A Young _____
Marshall _____
President _____ 2-4-99 _____ Date