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**CITY MARSHALL
OF ABBEVILLE, LOUISIANA**

Compiled Financial Statements

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 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 07 1999

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Mr. Jimmie C. Touchet
City Marshal
Abbeville, Louisiana 70510

We have compiled the accompanying general purpose financial statements of the City Marshal of Abbeville, Louisiana 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. 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. However, we did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. These disclosures are not included in the financial statements.

Dannall, Sikes & Frederick

A Corporation of Certified Public Accountants

Abbeville, Louisiana
March 18, 1999

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Combined Balance Sheet
 All Fund Types and Account Groups
 December 31, 1998

	<u>Governmental Fund Type General</u>	<u>Account Group General Fixed Assets</u>	<u>Total (Memorandum Only)</u>
ASSETS			
Cash	\$ 3,245	\$ -	\$ 3,245
Furniture and equipment	<u>-</u>	<u>2,780</u>	<u>2,780</u>
Total assets	<u>\$ 3,245</u>	<u>\$ 2,780</u>	<u>\$ 6,025</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	<u>\$ 2,960</u>	<u>\$ -</u>	<u>\$ 2,960</u>
Fund Equity:			
Investment in general fixed assets	-	2,780	2,780
Fund Balance -			
Unreserved, undesignated	<u>285</u>	<u>-</u>	<u>285</u>
	<u>285</u>	<u>2,780</u>	<u>3,065</u>
Total liabilities and fund equity	<u>\$ 3,245</u>	<u>\$ 2,780</u>	<u>\$ 6,025</u>

See accountant's report.

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Statement of Revenues, Expenditures and Changes in Fund Balance
All Governmental Fund Types – General Fund
For the Year Ended December 31, 1998

Revenue:	
Intergovernmental -	
Marshal's fees	\$ 17,725
Holding facility fees	12,590
Other revenues -	
Bell South commissions	<u>1,558</u>
Total revenues	<u>31,873</u>
Expenditures:	
Current -	
Auto expenses	6,628
Contract services	1,200
Dues and publications	1,026
Insurance	239
Miscellaneous	2,137
Prisoners board	6,977
Repairs and maintenance	1,902
Supplies	9,751
Telephone and beepers	4,398
Uniforms	525
Capital outlay	<u>1,420</u>
Total expenditures	<u>36,203</u>
Deficiency of revenues over expenditures	(4,330)
Fund balance, beginning	<u>4,615</u>
Fund balance, ending	<u>\$ 285</u>

See accountant's report.

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Marshal of Abbeville, Louisiana was created under Louisiana Revised Statute 13:1879 as an officer of the court elected for a term of six years. Louisiana Revised Statute 13:1881 provides that the Marshal's duties are to execute the orders and mandates of the court, and in the execution thereof, and in making arrests and preserving the peace, he has the same powers and authority of a sheriff.

A. Basis of Presentation

The accounting and reporting policies of the City Marshal of Abbeville have been adopted in conformity with generally accepted accounting principles as applied to government units. Such accounting and reporting procedures also conform to the guides set forth in the industry audit guide, Audits of State and Local Governmental Units and the interpretations of the National Council on Governmental Accounting (NCGA). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing accounting and financial reporting principles.

B. Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent upon the City Marshal. The City Marshal's office is a component unit of the City of Abbeville, Louisiana.

C. Fund Accounting

The City Marshal's office 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 funds are grouped in the financial statements in this report, into one generic fund type and one broad fund category as follows:

Governmental Fund - General Fund

The General Fund is the general operating fund of the City Marshal. It is used to account for all financial resources.

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by the governmental fund type. 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. No revenues were considered to be susceptible for accrual. Expenditures are recorded when the related fund liability is incurred.

E. Budgets and Budgetary Accounting

Annual budgets are not required nor prepared for the City Marshal and, therefore, no budget figures, nor comparisons of budget figures to actual are shown in this report.

F. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost based on acquisition price of similar assets where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received. Estimated amounts comprise approximately 50% of total fixed assets. No depreciation has been provided on general fixed assets.

G. 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.

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Notes to Financial Statements

NOTE 2 CASH

Under state law, the City Marshal may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The City Marshal may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the City Marshal had cash (book balances) totaling \$3,245, as follows:

General Fund - City Marshal account	\$ 505
General Fund - Holding facility account	<u>2,740</u>
Total	<u>\$ 3,245</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1998, total \$3,929 and are covered by FDIC insurance.

NOTE 3 FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 1998 follows:

	Balance December 31, 1997	<u>Additions</u>	<u>Deletions</u>	Balance December 31, 1998
Furniture and equipment	<u>\$ 1,360</u>	<u>\$ 1,420</u>	<u>\$ -</u>	<u>\$ 2,780</u>

NOTE 4 INTERGOVERNMENTAL RELATIONSHIPS

The nature of the City Marshal's duties and functions has created an interdependent relationship between the City Marshal's office and the City of Abbeville and the City Court of Abbeville.

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Notes to Financial Statements

NOTE 4 INTERGOVERNMENTAL RELATIONSHIPS (CONTINUED)

Practically all operating revenues for the City Marshal are derived from court costs assessed and collected by City Court of Abbeville. These funds which are reported in the financial statements as Marshal's fees and holding facility fees are distributed to the City Marshal on a monthly basis.

The City of Abbeville operates a holding facility which provides a short term place of incarceration for criminals. The City Marshal supervises and directs personnel assigned to this facility. The City of Abbeville is responsible for paying the salaries and related benefits of the City Marshal and holding facility personnel. The City of Abbeville also provides office space and vehicles for the City Marshal's office, however, the cost of operating and maintaining these vehicles is shared by the City Marshal.