

CITY OF NATCHITOCHEA, CITY MARSHAL
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2003

Under provisions of state law this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where applicable, at the office of the parish clerk of court.

Release Date 7-28-04

City of Northbrook, City Manual
December 31, 2003

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CITY OF NATCHITOCHEES, CITY MARSHAL

P. O. Box 383

Natchitoches, LA 71458-0383

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34. As this is the first year the City Marshal will be reporting under this new model, certain comparative information with the previous year which is by design included in this model, will not be presented in the analysis, as permitted by GASB No. 34 with respect to first year reporting.

Financial Highlights

This annual report consists of a series of new financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Marshal as a whole and present a longer-term view of the Marshal's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending. The Marshal is a component unit of the City of Natchitoches. Its operations are conducted through a general fund. The Marshal also maintains a Fiduciary Fund. As these funds are simply held for other parties and cannot be used for any of the Marshal activities, it is not included in the government-wide statement but is separately reported in the statements of the Fiduciary Fund.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Assets

ASSETS:

Assets	\$14,866
Capital assets, net of accumulated depreciation	<u>31,284</u>
Total Assets	\$46,150

LIABILITIES:

Total Liabilities	\$_____
Net Assets	<u>\$46,150</u>

NET ASSETS:

Investment in capital assets	\$31,194
Unreserved fund balance	<u>14,956</u>
NET ASSETS	<u>\$46,150</u>

Summary of Statement of Activities

REVENUES:

Charge for Services	<u>\$231,806</u>
Total Revenues	<u>\$231,806</u>

EXPENSES:

Operating Services	\$ 91,239
Personnel Services	21,312
Depreciation Expense	6,399
Other Governmental Activities	<u>161,248</u>
Total Expenses	<u>\$280,198</u>

Change in Net Assets \$ -48,392

General Fund Budgetary Highlights

Revenues received by the Marshal's office continue to be sufficient to maintain the normal day-to-day operations. All capital assets are free and clear of debt.

Economic Factors and Next Year's Budget

The primary revenue source of the Marshal's office is the charge for services from fines and bond forfeitures. Any significant increase or decrease in fines or bond forfeitures would have an impact on the office operations. As there are minimal changes expected in the next fiscal year, the budget for FY 2004 should not be significantly different from FY 2003.

Contacting the City Marshal

This financial report is designed to provide our citizens and creditors with a general overview of the Marshal's finances and to show the Marshal's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to City of Metairie, City Marshal, P. O. Box 300, Metairie, LA 70001-0300.

Johnson, Thomas & Cunningham
Certified Public Accountants

Edwin G. Johnson, CPA – A Professional Corporation (1982-1999)

Mark G. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – A Professional Corporation

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Metairie, Louisiana 70002
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INDEPENDENT AUDITORS' REPORT

Allen Bachel, City Marshal
City of Metairie
P. O. Box 265
Metairie, LA 70148-0265

We have audited the accompanying financial statements of the governmental activities and major fund of the City of Metairie, City Marshal, a component unit of the City of Metairie, as of and for the year ended December 31, 2003, which collectively comprise the Marshal's basic financial statements as listed in the Table of Contents. Those basic financial statements are the responsibility of the City Marshal. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Metairie City Marshal as of December 31, 2003, and the respective changes in the financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3 to the financial statements, the Metairie City Marshal adopted the provisions of *Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. This results in a change in the format and content of the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 8, 2004, on our consideration of the Marshal's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and the other required supplementary information on pages 1 through 4 and 26 through 27, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the other required supplementary information. However, we did not audit the information and express no opinion on it.

Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPAs

June 8, 2006

Natchitoches, Louisiana

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

City of Northbrook, City Manager
Statement of Net Assets
December 31, 2000

	Governmental Activities
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	\$14,806
Non-current Assets:	
Capital Assets (Net)	<u>31,124</u>
Total Assets	<u>\$45,930</u>
LIABILITIES:	
Total Liabilities	\$_____
NET ASSETS:	
Invested in Capital Assets	\$31,124
Unrestricted	<u>14,806</u>
Total Net Assets	<u>\$45,930</u>
Total Liabilities and Net Assets	<u>\$45,930</u>

The accompanying notes are an integral part of this statement.

City of Washkieton, City Marshal
Statement of Activities
December 31, 2003

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets Government Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Office Operations	\$ 57,500	\$ 233,908	\$0	\$ 176,376
Personnel Services	21,327	0	0	(21,327)
Other Governmental Agencies	153,248	0	0	(153,248)
Total Governmental Activities	\$232,075	\$233,908	\$0	\$ 1,613
General Revenues:				
				\$ 0
				\$ (6,194)
				152,184
				\$ 145,990

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

City of Northbrook, City Marshal
Balance Sheet-Governmental Fund
December 31, 2003

Assets:

Cash	504,800
Total Assets	504,800

Liabilities:

Total Liabilities	\$ 0
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Fund Balance:

Unreserved	14,800
Total Liabilities and Fund Balance	514,800

The accompanying notes are an integral part of this statement.

City of Westborough, City Manager
Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Assets
December 31, 2003

Total Fund Balance for the Governmental Fund at December 31, 2003	\$34,806
Total Net Assets reported for Governmental Activities in the Statement of Net Assets in different amounts:	
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the fund. These assets consist of:	
Equipment and Vehicles, Net of Accumulated Depreciation	31,394
Total Net Assets of Governmental Activities at December 31, 2003	\$46,200

The accompanying notes are an integral part of this statement.

City of Northbrook, City Manager
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Fund
Year Ended December 31, 2003

REVENUES:	
Charges for Services	\$211,806
Total Revenues	\$211,806
EXPENDITURES:	
Current-	
Office Expense	\$ 5,668
Repairs & Maintenance	480
Telephone	8,327
Utilities	2,534
Rent	5,408
Personal Services	21,322
Building	14,664
Other	14,769
External Appropriations-	
City Court	36,729
Clerk of Court	2,493
District Attorney	39,809
Indigent Defender Board	59,417
LCJIE/Criminal Justice	2,914
MPWA Juvenile Center	11,152
Crimo Victims	2,788
LSP Death Analysis	808
Crimo Lab	15,208
LA Court Mgt. Info. System	2,974
LA. Hist. Trust Fund	3,342
Northbrook Police Jury	—3,828
Total Expenditures	\$215,638
Excess (Deficiency) of Revenues over Expenditures	\$ 186
Fund Balance—Beginning of Year	—14,785
Fund Balance—End of Year	\$ 14,806

The accompanying notes are an integral part of this statement.

City of Northbrook, City Manager
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended December 31, 2003

Total Net Change in Fund Balance at December 31, 2003, per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 180
The Change in Net Assets reported for Governmental Activities in the Statement of Activities is different because:	
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of the assets is allocated over their estimated useful lives as depreciation expense.	
Depreciation expense for the year ended December 31, 2003	(6,000)
Total changes in Net Assets at December 31, 2003, per Statement of Activities	\$(6,150)

The accompanying notes are an integral part of this statement.

City of Marshfield, City Marshal
Statement of Fiduciary Net Assets
Civil Fund
December 31, 2000

Assets:	Amount/Units
Cash	361,097
Total Assets	361,097
Liabilities:	
Unsettled Deposits	361,097
Total Liabilities	361,097

The accompanying notes are an integral part of this statement.

City of Washburn, City Marshal
Schedule of Changes in Fiduciary Net Assets
Civil Fund
For the Year Ended December 31, 2003

Deposit Balances at Beginning of Year	<u>\$1,66,692</u>
Additions:	
Deposits made During the Year	\$150,000
Interest Earned on Deposits	<u>422</u>
Total Additions	\$150,422
Deductions:	
City of Washburn	\$112,962
City Marshal	9,327
City Court	20,477
Plaintiffs and Attorneys	150,695
Refunds	13,219
Appraisals and Advertising	188
Clerk of Court	1,698
Other Costs	<u>1,962</u>
Total Deductions	\$310,228
Deposit Balance at End of Year	<u>\$1,66,892</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

City of Natchitoches, City Marshal
Notes to Financial Statements
December 31, 2020

1. Introduction:

As provided by Louisiana Statutes, the City Marshal administers the Court system of the City of Natchitoches, Louisiana. The City Marshal is elected to a term of six years.

2. Summary of Significant Accounting Policies:

The accompanying component unit financial statements of the City of Natchitoches, 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.

A. Reporting Entity-

As the governing authority of the city, for reporting purposes, the City of Natchitoches, Louisiana is the financial reporting entity for the local government. The financial reporting entity consists of (a) the primary government (City of Natchitoches), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City of Natchitoches for financial reporting purposes. The basic criteria 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 city 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 city.
2. Organizations for which the city does not appoint a voting majority but are fiscally dependent on the city.
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.

City of Northbrook, City Marshal
Notes to Financial Statements
December 31, 2000

Because of Item 2 above, the City of Northbrook, City Marshal, was determined to be a component unit of the City of Northbrook, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the city, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Marshal's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for the goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

C. Fund Accounting-

The accounts of the Marshal are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The Marshal maintains two funds. They are categorized as a governmental fund and fiduciary fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

City of Nanticoke, City Marshal
Notes to Financial Statements
December 31, 2011

The funds of the Marshal are described below:

Governmental Fund-

General Fund

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

Fiduciary Fund

Fiduciary Funds are used to account for assets held by the Marshal in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Fiduciary Funds are custodial in nature (assets equal liabilities) and do not involve management of results of operations. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities of the Marshal, these funds are not incorporated into the government-wide statements.

D. Measurement Focus/Basis of Accounting.

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus-

On the Government-Wide Statement of Net Assets and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined in Item B. below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement is used as appropriate.

- a. The governmental fund utilizes a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statement utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost of recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets.

City of Northbrook, City Marshal
Notes to Financial Statements
December 31, 2003

Basis of Accounting:

In the government-wide Statement of Assets and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic assets used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

B. Assets, Liabilities, and Equity:

Cash and Interest-Bearing Deposits:

For purposes of the Statement of Net Assets, cash and interest-bearing deposits include all demand accounts and savings accounts of the Marshal.

Capital Assets:

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Marshal maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Depreciation of all depreciable capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of useful lives by type of asset is as follows:

Furniture, computers	5 years
Radios	18 years
Vehicles	5 years

City of Northbrook, City Marshal
Notes to Financial Statements
December 31, 2003

Compensated Absences-

Employees of the City Marshal are paid by the City of Northbrook, including any leave payments, therefore there are no entries made to record compensated absences in the books of the City Marshal.

Equity Classifications-

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt—Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets—Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets—All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

F. Budgetary Procedures:

The City Marshal follows these procedures in establishing the budgetary data reflected in the financial statements:

Budgetary data for the general fund is prepared based on prior year actual operating revenues and expenditures. The general fund is maintained on the modified accrual basis and therefore no reconciliations between legally enacted basis and GASB basis is required.

The Marshal's office performs only a custodial function in the case of auxiliary funds and therefore a budget for these funds is not appropriate.

City of Washburn, City Marshal
Notes to Financial Statements
December 31, 2002

6. Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

3. Changes in Accounting Principles:

For the year ended December 31, 2002, the Marshal has implemented GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. GASB No. 34 creates new basic financial statements for reporting on the Marshal's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements.

The implementation of GASB No. 34 caused the opening fund balance at December 31, 2002, to be restated in terms of "net assets" as follows:

Total fund balance-Governmental Fund at December 31, 2002		\$14,700
Add: Cost of capital assets at December 31, 2002	\$47,587	
Less: Accumulated Depreciation at December 31, 2002	(38,011)	17,699
Net Assets at December 31, 2002		152,086

4. Cash and Cash Equivalents:

For reporting purposes, cash and cash equivalents include demand deposits and time deposits. At December 31, 2002, the Marshal had cash and cash equivalents (collected bank balances) totaling \$84,557. Cash and cash equivalents are stated at cost, which approximates market. Under Louisiana law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a holding or custodial bank in the form of safekeeping receipts held by the Marshal. The deposits at December 31, 2002, were secured as follows:

Demand Deposits	\$84,557
FDIC Insurance	\$8,452

City of Natchitoches, City Marshal
Notes to Financial Statements
December 31, 2005

5. Capital Assets:

Capital asset balances and activity for the year ended December 31, 2005, is as follows:

Governmental Activities	Balance 12-31-04	Additions	Deletions	Balance 12-31-05
Capital Assets:				
Furniture, computers	\$ 7,468	\$ 0	\$0	\$ 7,468
Books	775	0	0	775
Vehicles	29,212	0	0	29,212
Total Assets	\$37,455	\$ 0	\$0	\$37,455
Less: Accumulated Depreciation:				
Furniture, computers	\$ 4,299	\$ 602	\$0	\$ 4,901
Books	198	78	0	276
Vehicles	5,218	5,610	0	10,828
Total Depreciation	\$ 9,715	\$ 6,300	\$0	\$16,113
Net Capital Assets	\$27,740	\$6,300	\$0	\$21,440

Depreciation expense of \$6,300 was charged to the general government function.

6. Pension Plan:

Employees of the Marshal's office are members of the Louisiana Municipal Employees Retirement System. The City of Natchitoches pays the retirement costs for the Marshal's employees into the fund. Neither the City nor the Marshal guarantee the benefits granted by the retirement system.

7. Litigation:

The Marshal is not a party in any litigation seeking damages for the year ended December 31, 2005.

8. Expenses Paid by Other Governmental Units:

All salaries and wages, including the City Marshal and the employees of the Marshal's office, are paid by the City of Natchitoches.

**OTHER REQUIRED
SUPPLEMENTARY INFORMATION**

City of Nashleches, City Marshal
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2000

	2000			Variance Favorable (Unfavorable)
	Budget		Actual	
	Original	Final		
REVENUES:				
Charge for Services	\$240,000	\$240,000	\$233,900	\$6,000
Total Revenue	\$240,000	\$240,000	\$233,900	\$6,000
EXPENDITURES:				
Current:				
Office Expenses	\$ 6,000	\$ 6,000	\$ 5,000	\$ 900
Repairs & Maintenance	800	800	481	19
Telephone	6,000	6,000	8,327	(2,327)
Uniforms	3,000	3,000	2,874	400
Rent	5,400	5,400	5,400	0
Personal Services	20,000	20,000	21,322	(1,322)
Building	15,000	15,000	14,664	336
Other	15,000	15,000	14,765	235
External Appropriations:				
City Court	37,000	37,000	36,729	271
Clerk of Court	3,500	3,500	2,460	1,000
District Attorney	36,000	36,000	36,605	(3,605)
Indigent Defender Board	47,000	47,000	50,417	(3,417)
LCCJ/Criminal Justice	2,000	2,000	2,914	(914)
NWLA Juvenile Center	12,000	12,000	11,152	848
Crim Victims	2,000	2,000	2,758	(758)
LSP Breath Analysis	1,000	1,000	800	200
Crim Lab	14,000	14,000	15,200	(900)
LA Court Mgt. Infs. System	3,000	3,000	2,974	26
LA Hous. Treat. Fund	4,000	4,000	3,345	655
Nashleches Police Pay	4,800	4,800	5,858	(958)
Total Expenditures	\$240,000	\$240,000	\$235,800	\$4,200
Excess (Deficiency) of Revenue over Expenditures	\$ 0	\$ 0	\$ 100	\$ 100
Fund Balance-Beginning of Year	14,700	14,700	14,700	0
Fund Balance-End of Year	\$ 14,700	\$ 14,700	\$ 14,800	\$ 100

Johnson, Thomas & Cunningham

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REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Alice Raskal, City Marshal
City of Mandeville, City Marshal
P. O. Box 183
Mandeville, LA 70458-0183

We have audited the financial statements of the City Marshal, a component unit of the City of Mandeville, as of and for the year ended December 31, 2003, and have issued our report thereon dated June 8, 2004. We conducted our audit in accordance with auditing standards accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide.

Compliance

As part of obtaining reasonable assurance about whether the City Marshal's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 the City Marshal's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the management of the City Marshal, the Legislative Auditor, and interested state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPAs

June 8, 2004

Monroe, Louisiana