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CITY MARSHAL OF EUNICE, LOUISIANA  
COMPILED FINANCIAL STATEMENTS

JUNE 30, 2004

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 appropriate, at the office of the parish clerk of court.

Release Date 12-15-04

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Terry Darbonne  
Eunice City Marshal  
Eunice, LA 70535

*Accountants' Compilation Report*

We have compiled the accompanying Financial Statements of the governmental activities of The City Marshal of Eunice, Louisiana as of June 30, 2004 and for the year then ended, 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.*

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basis financial statements.

The budgetary comparison information, on page 12 is not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information

In accordance with the Louisiana Government Audit Guide and the provisions of state law, we have issued a report dated September 2, 2004, on the results of our agreed-upon procedures.

*Vige & Tujague*

Vige & Tujague, CPA's  
September 2, 2004

CITY MARSHAL OF EUNICE, LOUISIANA  
Statement of Net Assets  
June 30, 2004

ASSETS

Current assets

Cash and cash equivalents	\$ 3,708
Savings	73,679
Due from city court	<u>3,512</u>

Total Current Assets 80,899

Non-current assets

Capital assets

Automobile	16,608
Furniture & Equipment	9,516
Accumulated depreciation	<u>(10,998)</u>
<u>Net capital assets</u>	<u>15,126</u>

Total non-current assets 15,126

Total assets 96,025

LIABILITIES

Current Liabilities

Accounts payable	60
Accrued expenses	<u>0</u>

Total Current Liabilities 60

Total liabilities 60

NET ASSETS

Invested in capital assets, net of related debt	15,126
Unrestricted	<u>80,839</u>

Total net assets \$ 95,965

See Accountants' Compilation Report and Notes to Financial Statements

CITY MARSHAL OF EUNICE, LOUISIANA  
Statement of Activities  
For the Year Ended June 30, 2004

	<u>Expenses</u>	<u>Program Revenue Charges for Services</u>	<u>Net (Expenses) Revenues and Change in Net Assets Governmental Activities</u>
Governmental Activities:			
General Government	\$ <u>95,846</u>	\$ <u>51,080</u>	\$ <u>(44,766)</u>
Total Governmental Activities	\$ <u>95,846</u>	\$ <u>51,080</u>	\$ <u>(44,766)</u>
General Revenues:			
Intergovernmental reimbursements			31,700
Investment earnings			<u>178</u>
Total general revenues			<u>31,878</u>
Change in net assets			(12,888)
Net assets- July 1, 2003			<u>108,853</u>
Net assets- June 30, 2004			<u>\$ 95,965</u>

See Accountants' Compilation Report and Notes to Financial Statements

CITY MARSHAL OF EUNICE, LOUISIANA  
Balance Sheet  
Governmental Funds  
June 30, 2004

ASSETS

Current assets

Cash and cash equivalents	\$ 3,708
Savings	<u>73,679</u>

Total Current Assets 77,387

Total assets \$ 77,387

LIABILITIES AND FUND BALANCE

Current Liabilities

Accounts payable	\$ 60
Accrued expenses	<u>0</u>

Total Current Liabilities 60

Total liabilities 60

Fund Balance

Fund Balance	<u>77,327</u>
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Total fund balance 77,327

Total liabilities and fund balance \$ 77,387

See Accountants' Compilation Report and Notes to Financial Statements

CITY MARSHAL OF EUNICE, LOUISIANA  
Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
June 30, 2004

Total fund balance for governmental funds at June 30, 2004	\$77,327
Total net assets reported for governmental activities in the statement of net assets is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Automobile, net of \$2,734 accumulated depreciation	13,874
Equipment & Furniture, net of \$8,264 accumulated depreciation	<u>1,252</u>
Total capital assets	15,126
Revenues which were not measurable at year end and not considered available as current financial resources at year end	<u>3,512</u>
Total net assets of governmental activities at June 30, 2004	<u>\$95,965</u>

See Accountants' Compilation Report and Notes to Financial Statements

CITY MARSHAL OF EUNICE, LOUISIANA  
Statement of Revenues, Expenditures and Changes  
in Fund Balance  
Governmental Fund Type-General Fund  
For the Year Ended June 30, 2004

Revenues:

Fees earned	\$ 45,318
Intergovernmental reimbursements	31,339
Miscellaneous	<u>5,762</u>
Total revenues	<u>82,419</u>

Expenditures:

Operating services	45,302
Professional services	37,209
Material and supplies	3,084
Other	8,002
Capital outlay	<u>4,969</u>
Total expenditures	<u>98,566</u>

Excess (deficiency) of revenues over expenditures	<u>(16,147)</u>
--	-----------------

Other financing sources (uses):

Investment earnings	178
Investment expense	<u>0</u>
Total other financing sources (uses)	<u>178</u>

Net change in fund balance	(15,969)
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Fund balance-beginning	<u>93,296</u>
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Fund balance-end	<u>\$ 77,327</u>
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See Accountants' Compilation Report and Notes to Financial Statements



CITY MARSHAL OF EUNICE, LOUISIANA  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2004

Total net changes in fund balance at June 30, 2004 per statement of revenues, expenditures, and changes in fund balance	\$ (15,969)
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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 those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on the statement of revenues, expenditures, and changes in fund balance	4,969	
Depreciation expense for the year ended June 30,2004	<u>(2,249)</u>	2,720

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds

361

Total changes in net assets at June 30, 2004 per statement of activities	<u>\$ (12,888)</u>
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CITY MARSHAL OF EUNICE, LOUISIANA  
Notes to Financial Statements  
June 30, 2004

Introduction

The office of City Marshal was created as a part of The City Court of Eunice, Louisiana by RS 13:189 (c) as amended by Act 1978 number 369-1. Funding is received from the Eunice City Court generated from fines paid by violators for offences processed thru the Eunice City Court. The Eunice City Marshal also receives funding from the District Attorneys office for Bailiff fees.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the City Marshal of Eunice, Louisiana have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Marshal includes all funds, account groups, et cetera, that are within the oversight responsibility of the Marshal. The Marshal is fiscally dependent on The City of Eunice for office space, utilities and other expenses. The substance of the relationship is that the City of Eunice has approval authority over the Marshal's capital budget. Therefore, The City Marshal is a component unit of The City of Eunice.

C. Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the non-judiciary activities of the Marshal. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are

CITY MARSHAL OF EUNICE, LOUISIANA  
Notes to Financial Statements  
June 30, 2004

restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 collectible 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 current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Interest associated with the current fiscal period is considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City Marshal of Eunice reports the following governmental funds:

The General fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Government Accounting Standards Board. The government has elected not to follow subsequent private-sector guidance.

Amounts reported as program revenues include 1) charges to The Eunice City Court and St. Landry Parish District Attorney for services, or privileges provided..

CITY MARSHAL OF EUNICE, LOUISIANA  
Notes to Financial Statements  
June 30, 2004

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Budgetary Accounting

The proposed budget for the year ended June 30, 2004 was made available for public inspection on June 21, 2003. The proposed budget was prepared on the modified accrual basis of accounting. The budget is legally adopted and amended, as necessary, by the Marshal. At fiscal close, all appropriations lapse. All changes in the budget must be approved by the City Marshal.

F. Compensated Absences

Full time employees are allowed two weeks vacation per year. Any vacation time not taken may be carried over to the next fiscal year. At June 30, 2004, there were no compensated absences.

NOTE 2 CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF PRIOR YEAR FUND EQUITY

As a result of implementing Statement 34, the following adjustments were required to restate beginning net assets for the governmental activities:

Total fund balances/ fund equity, as previously reported	\$ 93,296
Statement 34 adjustments:	
Capital assets, net of depreciation	12,406
Additional governmental fund revenue accruals	<u>3,151</u>
Total net assets at June 30, 2003	<u>\$108,853</u>

NOTE 3 CASH

Cash includes amounts in demand deposits. The cash balance is covered by Federal Deposit Insurance. Cash and cash equivalents include those investments purchased with original maturities of 90 days or less.

NOTE 3 CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended June 30,2004 was as follows:

CITY MARSHAL OF EUNICE, LOUISIANA  
Notes to Financial Statements  
June 30, 2004

	<u>Furniture and Equipment</u>	<u>Vehicles</u>	<u>Total</u>
Balance, 7/01/03	\$ 8,597	\$ 12,558	\$ 21,155
Additions	919	4,050	4,969
Deletions	<u>-</u>	<u>-</u>	<u>-</u>
Balance, 6/30/04	<u>9,516</u>	<u>16,608</u>	<u>26,124</u>
Less accumulated depreciation			
Balance, 7/01/03	8,002	747	8,749
Additions	262	1,987	2,249
Deletions	<u>-</u>	<u>-</u>	<u>-</u>
Balance, 6/30/04	<u>8,264</u>	<u>2,734</u>	<u>10,998</u>
Governmental activities, capital assets, net	<u>\$ 1,252</u>	<u>\$ 13,874</u>	<u>\$ 15,126</u>

The land and building in which the City Marshal operates is owned by the City of Eunice.

NOTE 4 ESTIMATES

The preparation of financial statements in conformity with United States generally accepted accounting principles requires the Marshal to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 5 OTHER SUPPORT / CONCENTRATION OF RISK

The City Marshal receives other support from the City of Eunice. In addition to office space, the City of Eunice provides utilities, janitorial, telephone, payroll support and other expenditures. All court cases arise within Ward 6 of St. Landry Parish, Louisiana.

NOTE 6 ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS

The Eunice City Marshall receives salaries (including benefits) directly from the following entities. These amounts are recorded in these financial statements.

St. Landry Parish Police Jury	\$ 8,257
City of Eunice	11,191
Eunice City Court Civil Fees	8,652
State of Louisiana	<u>3,600</u>
	<u>\$ 31,700</u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY MARSHAL OF EUNICE, LOUISIANA  
Statement of Revenues, Expenditures and Changes  
in Net Assets  
Budgetary Comparison  
For the Year Ended June 30, 2004

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>2004 Actual</u>
<u>Revenues:</u>			
Fees earned	\$ 40,000	\$ 46,000	\$ 45,318
Intergovernmental reimbursements	31,000	31,000	31,339
Miscellaneous	<u>4,500</u>	<u>4,500</u>	<u>5,762</u>
Total Revenues	<u>75,500</u>	<u>81,500</u>	<u>82,419</u>
<u>Expenditures:</u>			
Operating services	37,800	47,800	45,302
Professional services	36,500	36,500	37,209
Material and supplies	2,450	2,450	3,084
Other	2,455	6,455	8,002
Capital outlay	<u>1,000</u>	<u>5,000</u>	<u>4,969</u>
Total expenditures	<u>80,205</u>	<u>98,205</u>	<u>98,566</u>
Excess (deficiency) of revenues over expenditures	(4,705)	(16,705)	(16,147)
<u>Other financing sources (uses):</u>			
Investment earning	-	-	178
Interest expense	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>178</u>
Net change in fund balance	(4,705)	(16,705)	(15,969)
Fund balance-beginning	<u>93,000</u>	<u>93,000</u>	<u>93,296</u>
Fund balance-end	<u>\$ 88,295</u>	<u>\$ 76,295</u>	<u>\$ 77,327</u>

See Accountants' Compilation Report and Notes to Financial Statements

# VIGE TUJAGUE

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## Independent Accountant's Report on Applying Agreed-Upon Procedures

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of The City Marshal of Eunice, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about The City Marshal of Eunice, Louisiana's compliance with certain laws and regulations during the year ended June 30, 2004 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 \$20,000, 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).

We noted no expenditures made during the year for materials and supplies exceeding \$20,000 or 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 appeared on the list provided by management in agreed-upon procedure.



### Budgeting

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

The City Marshal of Eunice, prepared a budget in accordance with the Local Government Budget Act.

6. Trace the budget adoption and amendments to the minute book. The City Marshal of Eunice is not required to keep minutes.
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 exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

### 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 six 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

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 six disbursements indicated approvals from the Marshal.

### Meetings

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 (open meeting law).

The City Marshal of Eunice had no requirements under the open meetings law.

### Debt

9. 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.

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

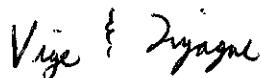
10. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances or gifts.

We inspected payroll for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

The prior year report, dated June 30, 2003 did not include any comments or unresolved matters.

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 City Marshal of Eunice, Louisiana, 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. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.



Vige & Tujague  
September 2, 2004

**EUNICE CITY MARSHAL  
LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

      VIGE & TUJAGUE, CPA'S        
      P. O. BOX 1006        
      EUNICE, LA 70535        
\_\_\_\_\_ (Auditors)

In connection with your compilation of our financial statements as of June 30, 2004 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 September 1, 2004.

**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 [ X ] 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 [ X ] 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 [ X ] 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 [ X ] 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 [ X ] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.  
Yes [ X ] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.  
Yes [ X ] No [ ]

**Meetings**

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

Terry J. Barlowe Marshall 9-1-04 Date