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**ALEXANDRIA CITY MARSHAL
ALEXANDRIA, LOUISIANA**

September 30, 1999

Under provisions of state law, this report is a public document. A copy of this report shall be provided to the entity and to the appropriate state officials. The report is available for review at the Baton Rouge office of the Louisiana Legislative Auditor, or at appropriate, authorized offices of the parish clerk of court.

Release Date **APR 12 2000**

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Independent Auditors' Report

To the Honorable James R. Byrd
Alexandria City Marshal
Alexandria, Louisiana

We have audited the accompanying general purpose financial statements of the Alexandria City Marshal and the individual funds and account group financial statements as of and for the year ended September 30, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of Alexandria City Marshal's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Alexandria City Marshal as of September 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material aspects, the financial position of the individual funds and account groups of the Alexandria City Marshal, at September 30, 1999, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.



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In accordance with *Government Auditing Standards*, we have also issued a report dated January 31, 2000, on our consideration of Alexandria City Marshal's compliance and on internal controls over financial reporting and compliance with certain provisions of laws and regulations.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the individual funds and account group financial statements. The combining and individual funds and account group financial statements listed in the table on contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Alexandria City Marshal. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and in our opinion is fairly stated in all material respects in relation to such financial statements of each of the respective individual funds and account group taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year in which we expressed an unqualified opinion on the general purpose financial statements, and the individual funds and account group financial statements of the Alexandria City Marshal.


OESTRIECHER & COMPANY
Certified Public Accountants

January 31, 2000

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

**Alexandria City Marshal
Combined Balance Sheet
All Fund Types and Account Groups
September 30, 1999**

	Governmental Fund Types		Fiduciary Fund Type	Account Group	Totals (Memorandum Only)	
	General	Special Revenue	Agency	General Fixed Assets	1999	1998
Assets						
Cash	\$ 72,070	\$ 60	\$ 61,295	\$ -	\$ 133,425	\$ 151,223
Due from other funds	13,689	-	-	-	13,689	8,447
Court cost receivable	7,777	400	-	-	8,177	10,417
Equipment	-	-	-	133,855	133,855	108,762
Vehicles	-	-	-	38,605	38,605	33,705
Total assets	\$ 93,536	\$ 460	\$ 61,295	\$ 172,460	\$ 327,751	\$ 312,554
Liabilities and Fund Equity						
Liabilities:						
Accounts payable	\$ 17,506	\$ 750	\$ -	\$ -	\$ 18,256	\$ 28,810
Payroll taxes payable	203	200	-	-	403	165
Due to other funds	-	2,285	11,404	-	13,689	8,447
Bonds held for future disposition	-	-	49,891	-	49,891	40,261
Total liabilities	17,709	3,235	61,295	-	82,239	77,683
Fund Equity:						
Investment in general fixed assets	-	-	-	172,460	172,460	142,467
Fund balances - unreserved and undesignated	75,827	(2,775)	-	-	73,052	92,404
Total fund equity	75,827	(2,775)	-	172,460	245,512	234,871
Total liabilities and fund equity	\$ 93,536	\$ 460	\$ 61,295	\$ 172,460	\$ 327,751	\$ 312,554

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

Alexandria City Marshal
Combined Statement of Revenues, Expenditures
and Changes and Fund Balance - All Governmental Fund Types
for the year ended September 30, 1999

	Totals			
	(Memorandum Only)			
	General	Special Revenue	1999	1998
Revenues:				
Court costs	\$ 127,168	\$ 7,400	\$ 134,568	\$ 123,969
Other revenue	15	-	15	1,107
Interest	7,880	-	7,880	8,341
Total revenues	<u>135,063</u>	<u>7,400</u>	<u>142,463</u>	<u>133,417</u>
Expenditures:				
Advertising	2,080	-	2,080	2,334
Auto operating costs	10,609	-	10,609	11,041
Bank charges	779	-	779	-
Capital outlay	29,993	-	29,993	1,896
Civic programs	1,571	-	1,571	2,224
Community service	4,479	-	4,479	6,133
Computer expense	1,755	-	1,755	2,270
Deputy marshal fees	22,218	-	22,218	24,101
Dues	2,774	-	2,774	4,680
Gifts	309	-	309	564
Insurance	10,584	-	10,584	1,446
Legal and professional	8,632	-	8,632	7,492
Miscellaneous	2,533	-	2,533	953
Office supplies	8,179	205	8,384	5,836
Parking lot lease	375	-	375	1,125
Payroll taxes	145	141	286	296
Postage	776	-	776	1,451
Repairs and maintenance	568	-	568	627
Retirement	-	651	651	651
Salaries	12,326	10,200	22,526	16,610
Seminars	3,494	-	3,494	4,424
Supplies	1,647	201	1,848	283
Telephone	2,928	-	2,928	3,283
Training	1,521	-	1,521	883
Travel	10,299	-	10,299	4,532
Uniforms	9,843	-	9,843	11,061
Total expenditures	<u>150,417</u>	<u>11,398</u>	<u>161,815</u>	<u>116,196</u>
Excess of revenues over (under) expenditures	(15,354)	(3,998)	(19,352)	17,221
Fund balance, October 1	91,181	1,223	92,404	75,183
Fund balance, September 30	<u>\$ 75,827</u>	<u>\$ (2,775)</u>	<u>\$ 73,052</u>	<u>\$ 92,404</u>

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

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting and reporting practices of the Alexandria City Marshal conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guidelines set forth in the Louisiana Municipal Audit and Accounting Guide and to the industry audit guide, Audits of State and Local Governmental Units. The following is a summary of certain significant accounting policies and practices:

Reporting Entity - In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GAAP. The basic, but not only criterion, for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The Alexandria City Marshal is a potential component unit of the City of Alexandria, Louisiana. However, the Alexandria City Marshal is a separate reportable entity from the City of Alexandria because it is essentially an autonomous unit. The Marshal, an elected official, has the ability to exercise accountability for fiscal matters. The Alexandria City Marshal is financially independent from the City of Alexandria, Louisiana.

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1999

Fund Accounting - The accounts of the Alexandria City Marshal are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three generic fund types and two broad fund categories as follows:

Governmental Fund Category

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

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Fiduciary Fund Category

Agency Fund Type - The Agency Fund is used to account for assets held by the Alexandria City Marshal as an agent for other governments, other organizations, and other funds. Agency Funds are custodial in nature (assets = liabilities) and do not involve measurement of results of operations.

Fixed Assets

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

All government fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1999

governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost. Historical costs include not only purchase price or construction cost, but also ancillary charges to place the asset in its intended location and condition for use. Interest is capitalized in accordance with generally accepted accounting principles with respect to fixed assets. During the fiscal year ended September 30, 1999, no interest has been capitalized for this purpose.

Basis of Accounting - All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Fiduciary fund revenues and expenses or expenditures (as appropriate) should be recognized on the basis consistent with the fund's accounting measurement objective. The Alexandria City Marshal has one fiduciary fund, an agency fund, which is purely custodial and thus does not involve measurement of results of operations.

The revenue received by the Alexandria City Marshal is generated through court costs allocated to the entity. Court costs are distributed based on schedules developed by the Louisiana Legislature. The office of the Alexandria City Marshal is responsible for collecting bonds and fines for cases in Alexandria City Court, then distributing these amounts when there is a disposition in the case. The amount of distribution that the entity will receive is recognized as of the last day of the month of disposition of the case.

Total columns on combined statements - overview - Total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Encumbrance accounting and reporting - The Alexandria City Marshal does not use an encumbrance accounting method.

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1999

Interfund receivables and payables - The Agency Fund occasionally incurs costs such as check printing charges, cash shortages, and checks dishonored. The General Fund reimburses the Agency Fund for these costs. Interest revenues earned on the agency fund are used to offset these charges.

Budgetary data not present - The Alexandria City Marshal is not required to adopt an annual budget. Therefore, there are no budget-to-actual comparisons included in these financial statements.

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

2. **CASH**

The Alexandria City Marshal maintains cash balances at financial institutions located in central Louisiana. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation up to \$100,000. Deposits in excess of FDIC limits are secured by collateral held in the pledging bank's trust departments. As of September 30, 1999, the Alexandria City Marshal had excess deposits of \$45,247 which were adequately secured.

3. **FIXED ASSETS:**

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>10/1/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/99</u>
Equipment	\$ 108,762	\$ 25,093	\$ -0-	\$ 133,855
Vehicles	<u>33,705</u>	<u>4,900</u>	<u>-0-</u>	<u>38,605</u>
	<u>\$ 142,467</u>	<u>\$ 29,993</u>	<u>\$ -0-</u>	<u>\$ 172,460</u>

**ALEXANDRIA CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS**

September 30, 1999

4. COMPENSATED ABSENCES:

The Alexandria City Marshal's obligation for employees' rights to receive compensation for future absences (such as vacation) was not material as of September 30, 1999, and thus, is not recognized in the accompanying financial statements.

5. INTERFUND RECEIVABLES AND PAYABLES:

A summary of the interfund receivables and payables by fund as of September 30, 1999, is presented below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 13,689	\$ -0-
Special Revenue Fund	-0-	2,285
Agency Fund	<u>-0-</u>	<u>11,404</u>
Totals	<u>\$ 13,689</u>	<u>\$ 13,689</u>

6. LEASES

Lease expense for the year ended September 30, 1999 is \$375. The Alexandria City Marshal's Office ended their operating lease agreement with K-Jet, Inc. for three parking spaces located in Alexandria, Louisiana.

7. INDIVIDUAL NEGATIVE FUND BALANCE

At September 30, 1999, the DWI Fund had a negative fund balance of \$2,775. Management expects to liquidate this negative balance from collection of future fees and reduction of costs.



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

The Honorable James R. Byrd
Alexandria City Marshal

We have audited the general purpose financial statements of Alexandria City Marshal, Alexandria, Louisiana, as of and for the year ended September 30, 1999, and have issued our report thereon dated January 31, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Alexandria City Marshal's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, non-compliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Alexandria City Marshal's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operations that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Alexandria City Marshal's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 1999-1 and 1999-2.



A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the management of Alexandria City Marshal. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


OESTRIECHER & COMPANY
Certified Public Accountants

January 31, 2000

**Alexandria City Marshal
Schedule of Findings and Questioned Costs
For the year ended September 30, 1999**

We have audited the general purpose financial statements of the Alexandria City Marshal as of and for the year ended September 30, 1999, and have issued our report thereon dated January 31, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of September 30, 1999 resulted in an unqualified opinion.

Section I - Summary of Auditor's Reports

Report on Internal Control and Compliance Material to the Financial Statements

Our audit disclosed certain material weaknesses in the internal controls over financial reporting; however, none were considered to be material weaknesses. Our audit disclosed no material instances of non-compliance with laws and regulations.

Section II - Financial Statement Findings

1999-1

Statement of Condition – There was one instance of a duplicate payment occurring due to payment from the vendor statement instead of the vendor invoice. The vendor had issued credit for the overpayment to the Alexandria City Marshal.

Criteria - Payment by vendor invoices ensures that payments will not be duplicated and that the financial statements will be properly stated.

Effect of condition - The statement only provides an invoice number and total purchase amount and does not provide detailed information on the nature of the purchases which is necessary in order to determine proper classification of expenditures for financial reporting. Also, as a result

of paying from a vendor statement, payments are sometimes duplicated as remittance may have been previously paid from an invoice that was also included on the statement.

Cause of condition - Vendor invoices for certain expenses, such as office supplies, are sometimes not retained and the cash disbursement is prepared from the vendor's statement.

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

Questioned costs – None.

1999-2

Statement of Condition - Supporting documentation is not available for some cash disbursements.

Criteria - Proper record keeping and classification of receipts and disbursements ensures that the financial statements will be properly stated.

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

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

Questioned costs - none.

Section III - *Federal Award Findings and Questioned Costs*

There are no federal awards.

**Alexandria City Marshal
Management's Corrective Action Plan
For the year ended September 30, 1999**

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

Finding 1999-1 – A duplicate payment occurred due to payment from a vendor statement instead of the vendor invoice. The vendor statement does not provide sufficient detail of the nature or period of the goods or services provided.

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

Finding 1999-2 - Supporting documentation not available for some cash disbursements.

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

Section II - Internal Control and Compliance Material to Federal Awards

There are no federal awards.

Section III - Management Letter

No management letter was issued for the year ended September 30, 1999.

**Alexandria City Marshal
Summary Schedule of Prior Audit Findings
For the year ended September 30, 1999**

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

1998-1

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

Corrective action taken – Condition has improved, but is not resolved. See current year finding 1999-1

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

1998-2

Finding - Supporting documentation missing for some cash disbursements.

Corrective action taken – Condition has improved, but is not resolved. See current year finding 1999-2.

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

Section II - Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III - Management Letter

No management letter was issued for the year ended September 30, 1999.

**FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS**

GENERAL FUND

To account for resources traditionally associated with governmental agencies which are not required to be accounted for in another fund.

**Alexandria City Marshal
General Fund
Balance Sheet**

September 30, 1999

Assets

Cash	\$ 72,070
Court costs receivable	7,777
Due from other funds	<u>13,689</u>
Total assets	<u><u>\$ 93,536</u></u>

Liabilities

Accounts payable	\$ 17,506
Payroll taxes payable	<u>203</u>
Total liabilities	17,709

Fund Equity

Fund balance - unreserved and undesignated	<u>75,827</u>
Total liabilities and fund equity	<u><u>\$ 93,536</u></u>

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

**Alexandria City Marshal
General Fund
Statement of Revenues, Expenditures
and Changes in Fund Balance**

for the year ended September 30, 1999

Revenues:	\$ 127,168
Court costs	15
Other revenue	7,880
Interest	<u>135,063</u>
Total revenues	
Expenditures:	
Current:	2,080
Advertising	10,609
Auto operating costs	779
Bank charges	29,993
Capital outlay	1,571
Civic programs	4,479
Community service	1,755
Computer expense	22,218
Deputy marshal fees	2,774
Dues	309
Gifts	10,584
Insurance	8,632
Legal and professional	1,317
Meals	1,216
Miscellaneous expense	8,179
Office supplies	375
Parking lot lease	145
Payroll taxes	776
Postage	568
Repairs and maintenance	12,326
Salaries	3,494
Seminars	1,647
Supplies	2,928
Telephone	1,521
Training	10,299
Travel	9,843
Uniform expense	<u>150,417</u>
Total expenditures	<u>(15,354)</u>
Excess of revenues over expenditures	91,181
Fund balance, October 1	<u>\$ 75,827</u>
Fund balance, September 30	<u><u>75,827</u></u>

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

SPECIAL REVENUE FUND

DWI Administration Fund - to account for the receipt and use of collections of court costs from DWI (driving while intoxicated) cases. These collections are dedicated to the administration of probation for DWI offenders.

**Alexandria City Marshal
Special Revenue - DWI Administration Fund
Balance Sheet**

September 30, 1999

Assets

Cash	\$ 60
Court costs receivable	400
	<hr/>
Total assets	\$ 460

Liabilities

Accrued salaries	\$ 750
Payroll taxes payable	200
Due to other funds	2,285
	<hr/>
	3,235

Fund Equity

Fund balance - unreserved and undesignated	(2,775)
	<hr/>
Total liabilities and fund equity	\$ 460

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

Alexandria City Marshal
Special Revenue - DWI Administration Fund
Statement of Revenues, Expenditures
and Changes in Fund Balance

for the year ended September 30, 1999

Revenues:	
Court costs	<u>\$ 7,400</u>
Expenditures:	
Current:	
Salaries	10,200
Office supplies	205
Retirement	651
Supplies	201
Payroll taxes	<u>141</u>
Total current expenditures	<u>11,398</u>
Excess of revenues over (under) expenditures	(3,998)
Fund balance, October 1	<u>1,223</u>
Fund balance, September 30	<u><u>\$ (2,775)</u></u>

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

AGENCY FUND

Cash Bond Fund - To account for the collection and ultimate disposition of bonds posted by citizens who have been issued citations for traffic violations or arrested for criminal offenses. Bonds posted by the violators are held until their cases are heard in Alexandria City Court. At that time, the bonds for persons convicted of violations are distributed to various agencies. If the person posting the bond is found to be not guilty, the bond is refunded.

**Alexandria City Marshal
Agency Fund - Cash Bond Fund
Balance Sheet**

September 30, 1999

Assets

Cash	\$ 61,295
------	-----------

Liabilities

Bonds held for future disposition	49,891
Due to other funds	<u>11,404</u>
Total liabilities	<u>\$ 61,295</u>

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

Alexandria City Marshal
Agency Fund - Cash Bond Fund
Statement of Changes in Assets and Liabilities

For the year ended September 30, 1999

	<u>Balance</u> <u>09/30/1998</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>09/30/1999</u>
<u>Assets</u>				
Cash	\$ 47,422	\$ 1,152,392	\$ 1,138,519	\$ 61,295
<u>Liabilities</u>				
Due to general fund	\$ 7,161	\$ 6,924	\$ 2,681	\$ 11,404
Bonds held for future disposition	40,261	97,157	87,527	49,891
Total liabilities	<u>\$ 47,422</u>	<u>\$ 104,081</u>	<u>\$ 90,208</u>	<u>\$ 61,295</u>

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

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets used in governmental-type operations.

**Alexandria City Marshal
Statement of General Fixed Assets**

September 30, 1999

General Fixed Assets, at cost:

Equipment	\$ 133,855
Vehicles	<u>38,605</u>
	<u><u>\$ 172,460</u></u>

Investment in General Fixed Assets:

General fund	\$ 155,158
DWI administration fund	<u>17,302</u>
	<u><u>\$ 172,460</u></u>

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