

**VILLE PLATTE CITY MARSHAL**  
Evangeline Parish, Louisiana

Financial Report

Year Ended June 30, 2022

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Nicole Snoddy, City Marshal  
Ville Platte City Marshal  
Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the General Fund of the Ville Platte City Marshal (Marshal), as of and for the year ended June 30, 2022, which collectively comprise the Marshal's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Marshal's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 11 be presented to supplement the basic financial statements. Such information is presented for purpose of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The Marshal has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

The other supplementary information on pages 13 - 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Ville Platte City Marshal.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
September 27, 2022

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

VILLE PLATTE CITY MARSHAL  
Evangeline Parish, Louisiana

Statement of Net Position  
June 30, 2022

|                                    | <u>Governmental<br/>Activities</u> |
|------------------------------------|------------------------------------|
| ASSETS                             |                                    |
| Cash and interest-bearing deposits | \$ 110,435                         |
| LIABILITIES                        |                                    |
| Accounts Payable                   | <u>8,141</u>                       |
| NET POSITION                       |                                    |
| Unrestricted                       | <u>102,294</u>                     |
| Total net position                 | <u>\$ 102,294</u>                  |

See accountant's compilation report.

VILLE PLATTE CITY MARSHAL  
 Evangeline Parish, Louisiana

Statement of Activities  
 For the Year Ended June 30, 2022

| <u>Activities</u>        | <u>Expenses</u>   | <u>Program Revenues<br/>Fees, Fines, and<br/>Charges for Services</u> | <u>Net (Expense)<br/>Revenue and<br/>Changes in Net Position<br/>Governmental<br/>Activities</u> |
|--------------------------|-------------------|---|--|
| Governmental activities: |                   |   |  |
| General government       | <u>\$ 122,275</u> | <u>\$ 108,783</u>   | <u>\$ (13,492)</u>   |
|                          |                   |   |  |
|                          |                   |   | General revenues:  |
|                          |                   |   | Miscellaneous  |
|                          |                   |   | Contributions not restricted to specific programs  |
|                          |                   |   | Total general revenues   |
|                          |                   |   | Change in net position   |
|                          |                   |   | Net position, beginning  |
|                          |                   |   | Net position, ending   |
|                          |                   |   | <u>12,000</u>  |
|                          |                   |   | <u>17,992</u>  |
|                          |                   |   | <u>29,992</u>  |
|                          |                   |   | 16,500   |
|                          |                   |   | <u>85,794</u>  |
|                          |                   |   | <u>\$ 102,294</u>  |

See accountant's compilation report.



**FUND FINANCIAL STATEMENTS (FFS)**

VILLE PLATTE CITY MARSHAL  
Evangeline Parish, Louisiana

Balance Sheet  
Governmental Fund - General Fund  
June 30, 2022

ASSETS

|                                    |                   |
|------------------------------------|-------------------|
| Cash and interest-bearing deposits | <u>\$ 110,435</u> |
|------------------------------------|-------------------|

LIABILITIES AND FUND BALANCE

Liabilities:

|                  |          |
|------------------|----------|
| Accounts payable | \$ 8,141 |
|------------------|----------|

Fund balance:

|            |                |
|------------|----------------|
| Unassigned | <u>102,294</u> |
|------------|----------------|

|                                    |                   |
|------------------------------------|-------------------|
| Total liabilities and fund balance | <u>\$ 110,435</u> |
|------------------------------------|-------------------|

See accountant's compilation report.

VILLE PLATTE CITY MARSHAL  
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Governmental Fund - General Fund  
For the Year Ended June 30, 2022

|                             |                   |
|-----------------------------|-------------------|
| Revenues:                   |                   |
| Fines, commissions and fees | \$ 108,783        |
| Intergovernmental           | 17,992            |
| Local Grants                | <u>12,000</u>     |
| Total revenues              | <u>138,775</u>    |
| Expenditures:               |                   |
| Current -                   |                   |
| General government:         |                   |
| Outside services            | 4,695             |
| Advertising                 | 1,419             |
| Office expense              | 5,235             |
| Travel                      | 896               |
| Auto maintenance            | 37,187            |
| Uniforms                    | 10,011            |
| Fuel                        | 30,529            |
| Phone                       | 1,636             |
| Professional fees           | 715               |
| Supplies                    | 1,542             |
| Retirement                  | 3,580             |
| Special detail              | 7,500             |
| Miscellaneous               | <u>17,330</u>     |
| Total expenditures          | <u>122,275</u>    |
| Net change in fund balance  | 16,500            |
| Fund balance, beginning     | <u>85,794</u>     |
| Fund balance, ending        | <u>\$ 102,294</u> |

See accountant's compilation report.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

VILLE PLATTE CITY MARSHAL  
 Evangeline Parish, Louisiana

Budgetary Comparison Schedule  
 For the Year Ended June 30, 2022

|                             | Budget           |                   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------|------------------|-------------------|-------------------|---|
|                             | Original         | Final             |                   |   |
| Revenues:                   |                  |                   |                   |   |
| Fines, commissions and fees | \$ 37,400        | \$ 106,500        | \$ 108,783        | \$ 2,283  |
| Intergovernmental           | -                | 18,500            | 17,992            | (508)   |
| Local Grants                | -                | 12,000            | 12,000            | -   |
| Total revenues              | <u>37,400</u>    | <u>137,000</u>    | <u>138,775</u>    | <u>1,775</u>  |
| Expenditures:               |                  |                   |                   |   |
| Current -                   |                  |                   |                   |   |
| General government:         |                  |                   |                   |   |
| Outside services            | 900              | 4,000             | 4,695             | (695)   |
| Advertising                 | 1,250            | 1,250             | 1,419             | (169)   |
| Office expense              | 4,200            | 5,500             | 5,235             | 265   |
| Travel                      | -                | 800               | 896               | (96)  |
| Auto maintenance            | 5,300            | 36,000            | 37,187            | (1,187)   |
| Uniforms                    | 700              | 10,000            | 10,011            | (11)  |
| Fuel                        | 8,000            | 31,000            | 30,529            | 471   |
| Phone                       | 1,550            | 1,500             | 1,636             | (136)   |
| Professional fees           | 715              | 715               | 715               | -   |
| Supplies                    | -                | 1,600             | 1,542             | 58  |
| Retirement                  | -                | 3,700             | 3,580             | 120   |
| Special detail              | -                | 7,500             | 7,500             | -   |
| Miscellaneous               | 14,200           | 15,000            | 17,330            | (2,330)   |
| Total expenditures          | <u>36,815</u>    | <u>118,565</u>    | <u>122,275</u>    | <u>(3,710)</u>  |
| Net change in fund balance  | 585              | 18,435            | 16,500            | (1,935)   |
| Fund balance, beginning     | <u>85,794</u>    | <u>85,794</u>     | <u>85,794</u>     | <u>-</u>  |
| Fund balance, ending        | <u>\$ 86,379</u> | <u>\$ 104,229</u> | <u>\$ 102,294</u> | <u>\$ (1,935)</u>                                       |

See accountant's compilation report.

**OTHER SUPPLEMENTARY INFORMATION**

VILLE PLATTE CITY MARSHAL  
Evangeline Parish, Louisiana

Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2022

A detail of compensation to Nicole Snoddy, Marshal, received from the City of Ville Platte follows:

| <u>Purpose</u>   | <u>Amounts</u>  |
|------------------|-----------------|
| Salary           | \$47,333        |
| State Supplement | 6,000           |
| Payroll taxes    | 751             |
| Retirement       | 19,214          |
| Health Insurance | 8,276           |
| Civil Fees       | 8,916           |
|                  | <u>\$91,582</u> |

See accountant's compilation report.

VILLE PLATTE CITY MARSHAL  
Evangeline Parish, Louisiana

Justice System Funding Schedule - Receiving Entity  
As Required by Act 87 of the 2020 Regular Legislative Session

Entity Name : Ville Platte City Marshal  
LLA Entity ID#: 6019  
Date that reporting period ended: 6/30/2022

| <b>Cash Basis Presentation</b>                  | <b>First Six Month<br/>Period Ended<br/>12/31/2021</b> | <b>First Six Month<br/>Period Ended<br/>6/30/2022</b> |
|---|--|---|
| Receipts From:                                  |  |   |
| Ville Platte City Court - Court Costs           | \$ 17,312  | \$ 26,900   |
| Ville Platte City Court - Fines                 | 13,270   | 32,471  |
| Ville Platte City Court - Equip Fund/Civil Fees | <u>2,317</u>   | <u>2,843</u>  |
| Total Receipts                                  | <u>\$ 32,899</u>                                       | <u>\$ 62,214</u>                                      |

See accountant's compilation report.