

JEANERETTE CITY MARSHAL
JEANERETTE, LOUISIANA

Financial Report

Year Ended June 30, 2019

JEANERETTE CITY MARSHAL
Financial Report
As of and for the Year Ended June 30, 2019

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Honorable Fernest Martin, City Marshal
JEANERETTE, LOUISIANA

I have reviewed the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Jeanerette City Marshal for the Parish of Iberia (hereinafter "Marshal"), a component unit of the City of Jeanerette, as of June 30, 2019, and for the year then ended, which collectively comprise the Marshal's basic financial statements, as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Jeanerette City Marshal. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

The management of the Jeanerette City Marshal is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

My review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The budgetary comparison information on page 22 is presented for purposes of additional analysis. Such 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 supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and accordingly, I do not express an opinion or provide any assurance on such supplementary information.

Honorable Fernest Martin, City Marshal
Jeanerette, Louisiana
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Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a 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 for placing the basic financial statements in an appropriate operational, economic, or historical context.

A handwritten signature in black ink that reads "R. Perry Templeton". The signature is written in a cursive style with a large initial "R" and a long horizontal stroke extending from the "y".

New Iberia, Louisiana
December 23, 2019

Government-Wide Financial Statements

JEANERETTE CITY MARSHAL
JEANERETTE, LOUISIANA

STATEMENT OF NET POSITION
June 30, 2019

ASSETS	
Cash	\$ 2,930
Receivables	<u>13,614</u>
Total Current Assets	16,544
Capital Assets, net of Accumulated Depreciation	<u>103,009</u>
Total Assets	<u>\$ 119,553</u>
DEFERRED OUTFLOWS OF RESOURCES	
	<u>-</u>
LIABILITIES	
Accrued Expenses	<u>\$ 1,220</u>
DEFERRED INFLOWS OF RESOURCES	
	<u>-</u>
NET POSITION	
Investment in Capital Assets	103,009
Unrestricted	14,510
Restricted	<u>814</u>
Total Net Position	<u>\$ 118,333</u>

See independent accountant's review report.
See notes to financial statements.

JEANERETTE CITY MARSHAL
JEANERETTE, LOUISIANA

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

Governmental Activities:

Expenditures

Auto expense	\$ 73,108
Outside Services	3,033
Marshal's Salary	42,814
Other Salaries	236,636
Marshal & Employees Retirement and Benefits	88,037
Office Supplies	16,091
Dues, Meetings and Insurance	12,923
Depreciation	40,826
Other Miscellaneous Expenditures	13,488
Legal and Accounting	3,500
Telephone and Utilities	<u>17,771</u>
Total Expenditures	<u>548,227</u>

Program Revenues:

Service Fees	<u>115,499</u>
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Excess (Deficiency) of Revenues Over Expenditures (432,728)

General Revenues:

Intergovernmental Revenues	-
On Behalf Payments	<u>401,570</u>
Total General Revenues	<u>401,570</u>

Change in Net Position (Decrease) (31,158)

Net Position – Beginning of Year 149,491

Net Position – End of Year \$ 118,333

See independent accountant's review report.
See notes to financial statements.

Fund Financial Statements

JEANERETTE CITY MARSHAL
JEANERETTE, LOUISIANA

BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2019

ASSETS

Cash (Note 4)	\$ 2,930
Receivables	<u>13,614</u>
Total Assets	<u>\$ 16,544</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accrued Expenses	<u>\$ 1,220</u>
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FUND BALANCE

Unassigned	14,510
Restricted	<u>814</u>
Total Fund Balance	<u>\$ 15,324</u>

Total Liabilities and Fund Balance	<u>\$ 16,544</u>
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See independent accountant's review report.
See notes to financial statements.

JEANERETTE CITY MARSHAL
JEANERETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUND
For the Year Ended June 30, 2019

REVENUE	
Service Fees	\$ 115,499
Intergovernmental Revenues	-
On Behalf Payments	<u>401,570</u>
Total Revenue	<u>517,069</u>
EXPENDITURES	
Current	
Automobile Expense	73,108
Outside Services	3,033
Marshal's Salary	42,814
Other Salaries	236,636
Marshal & Employees Retirement and Benefits	88,037
Office Supplies & Printing	16,091
Legal & Accounting Costs	3,500
Dues, Meetings, & Insurance	12,923
Telephone and Utilities	17,771
Other Miscellaneous Expenditures	<u>13,488</u>
Total Expenditures	<u>507,401</u>
NET CHANGE IN FUND BALANCE	9,668
FUND BALANCE, BEGINNING OF YEAR	<u>\$ 5,656</u>
FUND BALANCE, END OF YEAR	<u>\$ 15,324</u>

See independent accountant's review report.
See notes to financial statements.

JEANERETTE CITY MARSHAL
JEANERETTE, LOUISIANA

STATEMENT OF FIDUCIARY NET POSITION
For the Year Ended June 30, 2019

ASSETS

Cash	<u>\$ 10,150</u>
Total Assets	<u>\$ 10,150</u>

LIABILITIES

Unsettled Deposits	<u>\$ 10,150</u>
Total Liabilities	<u>\$ 10,150</u>

NET POSITION

Net Position	<u>\$ _____</u> -
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See independent accountant's review report.
See notes to financial statements.

Notes to the Financial Statements

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. BASIS OF PRESENTATION - The accompanying financial statements for the Jeanerette 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. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis – for State and Local Governments*, Issued in June 1999.
- B. FINANCIAL REPORTING ENTITY – The Jeanerette City Marshal consists of One Marshal who is elected by the voters of the City of Jeanerette and serves a six year term. The duties of the office of the Marshal is to provide legal service and security for the Jeanerette City Court as needed. The Marshal has six employees. As an independently elected official, the Marshal is solely responsible for the operations of his office, which include the hiring or retention of employees, responsibility for deficits, and the receipt and disbursement of funds.

Statement No. 14 of the GASB established the following criteria for determining if a governmental entity is a primary government or a component unit of a primary government:

- a. It has a separately elected governing body.
- b. It is legally separate.
- c. It is fiscally independent of other governments.

Because certain operating expenditures of the Marshal are paid or provided by the City of Jeanerette, the Jeanerette City Marshal is considered a component unit of the City of Jeanerette in accordance with the provisions of GASB Statement No. 14.

The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City of Jeanerette, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS
(continued)

- C. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS – The Marshal's basic financial statements include both government-wide (reporting the Marshal as a whole) and fund financial statements (reporting the Marshal's major fund). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. All of the Marshal's activities are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Marshal's net position is reported in three parts—invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The Marshal first utilizes restricted resources to finance qualifying activities.

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 bond forfeitures, drug seizures, equitable sharing receipts and fees and commissions.

This government-wide focus is more on the sustainability of the Marshal as an entity and the change in the Marshal's net position resulting from the current year's activities.

BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS – The financial transactions of the Marshal are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Marshal:

GOVERNMENTAL FUNDS – The focus of the governmental funds measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Marshal:

General Fund – This type of fund is the general operating fund of the Marshal. The General Fund is financed through court costs and commissions as well as bond forfeitures earned by the Marshal. Resources of the fund are used to supplement the cost of operating the Marshal's office.

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS
(continued)

Fiduciary Fund – Agency Fund – The Garnishment Fund is used to account for the collection and disbursements of wages in accordance with the orders and writs of City Court. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

- D. BASIS OF ACCOUNTING - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.
1. Accrual:
The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.
 2. Modified Accrual:
The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual: i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.
- E. BUDGETS AND BUDGETARY ACCOUNTING – The Jeanerette City Marshal follows these procedures in establishing the budgetary data reflected in the financial statements.
1. A proposed budget is prepared and submitted to the Marshal for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
 2. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Marshal.
- F. CAPITAL ASSETS – Capital assets are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS
(continued)

Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Equipment	5-7
Automobiles	3-5
Building Improvements	20

G. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net position*. One element of that reconciliation explains that “capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of the \$103,009 difference are as follows:

Capital Assets Net of Accumulated Depreciation	<u>\$ 103,009</u>
Net Adjustment to Increase <i>Fund Balance-Total Governmental Funds</i> to Arrive at <i>Net Position-Governmental Activities</i>	<u>\$ 103,009</u>

H. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

– The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances-total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “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.” The details of this \$40,826 difference are as follows:

Depreciation Expense	\$ (40,826)
Capital Outlay	<u> -</u>
Net Adjustment to Increase <i>Net Changes in Fund Balances-Total Governmental Funds</i> to Arrive at <i>Changes in Net Position of Governmental Activities</i>	<u>\$ (40,826)</u>

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS
(continued)

- I. CASH & CASH EQUIVALENTS - Cash includes amounts in demand deposits. Under state law, the Jeanerette 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.

- J. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES - In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a further period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There were no deferred outflows or inflows of resources at June 30, 2019.

- K. EQUITY CLASSIFICATIONS - In the government-wide statements, equity is classified as net position 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 position – Consist of net position 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 position – All other net positions 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. The Jeanerette City Marshal adopted GASB Statement 54 for the year ended June 30, 2012. As such, fund balances of the government funds are classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Judge, which is the highest level of decision-making authority for the Jeanerette City Marshal.

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS
(continued)

- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- e. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Jeanerette City Marshal considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Jeanerette City Marshal considers amounts for have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Jeanerette City Marshal has provided otherwise in its commitment or assignment actions.

- K. COMPENSATED ABSENCES - The Jeanerette City Marshal has no policy relating to vacation and sick leave.

NOTE 2: CAPITAL ASSETS

A summary of general fixed assets follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets, Being				
Depreciated:				
Equipment	\$ 110,651	\$ -	\$ -	\$110,651
Building Improvements	5,731	-	-	5,731
Automobiles	<u>253,074</u>	<u>-</u>	<u>-</u>	<u>253,074</u>
Total Capital Assets Being				
Depreciated	<u>369,456</u>	<u>-</u>	<u>-</u>	<u>369,456</u>
Less Accumulated Depreciation for:				
Equipment	79,081	11,025	-	90,106
Building Improvements	1,293	287	-	1,580
Automobiles	<u>145,247</u>	<u>29,514</u>	<u>-</u>	<u>174,761</u>
Total Accumulated				
Depreciation	<u>225,621</u>	<u>40,826</u>	<u>-</u>	<u>266,447</u>
Total Capital Assets, Being				
Depreciated, Net	<u>\$ 143,835</u>	<u>\$ (40,826)</u>	<u>\$ -</u>	<u>\$103,009</u>

NOTE 3: PENDING LITIGATION

The City Marshal was not involved in any material lawsuits at June 30, 2019.

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 4: CASH AND CASH EQUIVALENTS

At June 30, 2019 the carrying amount of the City Marshal's deposits is \$13,581 and the bank balance is \$17,721. These deposits are secured from risk by federal deposit insurance.

NOTE 5: ON BEHALF PAYMENTS FOR SALARIES AND BENEFITS

The City Marshal follows GASB Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance". This standard requires the City Marshal to report in the financial statements on-behalf salary and fringe benefit payments made by the City of Jeanerette to the Marshal and the Marshal's employees.

Supplementary salary payments are made from the City to the Marshal and the Marshal's employees. The City Marshal is not legally responsible for these salary supplements. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the State and the City Marshal. For the fiscal year ended June 30, 2019 the City paid \$56,873 in supplemental salary and benefit payments to the City Marshal and \$284,507 to the City Marshal's employees.

NOTE 6: PENSION PLAN

The Jeanerette City Marshal's office is a participant in the Municipal Employees' Retirement System (MERS) of Louisiana, a multiple-employer public employee retirement system through the city of Jeanerette.

All permanent Marshal employees' who work at least 35 hours a week, not participating in another public funded retirement system and are under 60 years of age are members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with 10 years of service at age 60. The retirement allowance is equal to 3% of the member's final compensation multiplied by his years of creditable service, with certain provisions made for those employees who were members of the supplemental plan only prior to its revision date. Their retirement allowance may not exceed the greater of 100% of a member's final salary or compensation. The system also provides disability and survivor benefits. Benefits are established by the State statute.

State statute requires covered employees to contribute 9.50% of their earnings to the plan. The City of Jeanerette contributes 26.0% to the plan as employer only for the portion of compensation the City Marshal and deputies receive from the City.

Although contributions are determined by State statute rather than actuarial calculations, actuarially required contributions are determined for the System, but not separately for the Jeanerette City Marshal.

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS
(continued)

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 2016 comprehensive annual financial report. The System issued an annual, publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana, 70809-7606, or by calling (504) 925-4446. The City of Jeanerette does not guarantee the benefits granted by the System.

NOTE 7: OTHER POST RETIREMENT BENEFITS

The Jeanerette City Marshal provides no post retirement benefits.

NOTE 8: ESTIMATES

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

NOTE 9: SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 23, 2019, the date of the financial statement issuance.

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 11: ACT 706 – SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS
AND OTHER PAYMENTS TO ENTITY HEAD

Under Act 706, the Marshal is required to disclose the compensation, reimbursements, benefits, and other payments made to the Marshal, in which the payments are related to the position. The following is a schedule of payments made to the Marshal as of June 30, 2019:

Agency Head Name: Honorable Fernest Martin, Marshal

Salary	\$ 42,814
Auto allowance	7,800
Benefits - insurance	5,439
Benefits – retirement	9,982
Civil Fees (paid by the city)	4,162
Conference travel expense	-
Continuing professional education fees	-
Reimbursements	-
State Supplemental (paid by the city)	6,000
Witness Fees	<u>-</u>
Total	<u>\$ 76,197</u>

Required Supplementary Information

JEANERETTE CITY MARSHAL
JEANERETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	
REVENUE				
Service Fees	\$ 150,000	\$ 125,000	\$ 115,499	\$ (9,501)
Intergovernmental Revenues				
On Behalf Payments	<u>240,000</u>	<u>400,000</u>	<u>401,570</u>	<u>1,570</u>
Total Revenues	<u>390,000</u>	<u>525,000</u>	<u>517,069</u>	<u>(7,931)</u>
EXPENDITURES				
Capital Outlay	10,000	10,000	-	10,000
Current				
Automobile Expense	75,000	75,000	73,108	1,892
Outside Services	15,000	15,000	3,033	11,967
Marshal's Salary	55,000	55,000	42,814	12,186
Other Salaries	150,000	225,000	236,636	(11,636)
Marshal & Employees				
Retirement and Benefits	25,000	75,000	88,037	(13,037)
Office Supplies & Printing	10,000	10,000	16,091	(6,091)
Legal & Accounting Costs	2,000	2,000	3,500	(1,500)
Dues, Meetings, & Insurance	14,500	14,500	12,923	1,577
Payroll Tax Expense	7,000	7,000	1,119	5,881
Telephone and Utilities	6,900	15,000	17,771	(2,771)
Other Miscellaneous				
Expenditures	<u>17,100</u>	<u>17,100</u>	<u>12,369</u>	<u>4,731</u>
Total Expenditures	<u>387,500</u>	<u>520,600</u>	<u>507,401</u>	<u>13,199</u>
EXCESS OF REVENUE OVER EXPENDITURES	2,500	4,400	9,668	5,268
FUND BALANCE, BEGINNING OF YEAR	<u>5,656</u>	<u>5,656</u>	<u>5,656</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 8,156</u>	<u>\$ 10,056</u>	<u>\$ 15,324</u>	<u>\$ 5,268</u>

See independent accountant's review report.
See notes to financial statements.

Requirements of the Louisiana Governmental Audit Guide

R. PERRY TEMPLETON

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SOCIETY OF LA CPA'S

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Fernest Martin, City Marshal
JEANERETTE, LOUISIANA

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Jeanerette City Marshal for the Parish of Iberia and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Marshal's compliance with certain laws and regulations during the period ended June 30, 2019 included in the accompanying Louisiana Attestation Questionnaire. Management of Jeanerette City Marshal is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I 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 \$30,000, or public works exceeding \$150,000, and determine whether such purchases all expenditures exceeding \$30,000 were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

All expenditures made during the year that exceeded \$30,000 were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Code of ethics for Public Officials and Public Employees

2. Obtain, from management, a list of your immediate family members as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of you and all employees, as well as their immediate families.

Management provided me 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 me with the required list.

4. Determine whether any of those employees included in the listing obtained from management were also included on the listing obtained from management as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided me with an original budget and all amendments made during the fiscal year ending June 30, 2019.

6. Trace the budget adoption to adoption instruments.

The Jeanerette City Marshal is not required to have meetings as required by LSA-RS 42:12 through 42:28; therefore, there is no minute book.

7. Compare the revenue and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by five percent (5%) or more or if actual expenditures exceed budgeted amounts by five percent (5%) or more. (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less and exempts special revenue funds whose expenditures drive revenue and recognition-primarily federal funds.)

Actual revenue and expenses did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select six (6) disbursements made during the period under examination and: (a) trace payments to supporting documentation as to proper amounts and payee, (b) determine if payments were properly coded to the correct fund and general ledger account, and (c) determine whether payments received approval from proper authorities.

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount, made to the correct payee, and properly coded to the correct fund and general ledger account.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law).

The Jeanerette City Court is not required to have meetings as required by LSA-RS 42:11 through 42:28 therefore, there are no agendas.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

I 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.

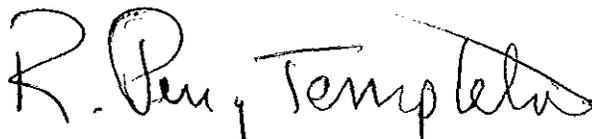
Advances and Bonuses

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

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

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6



JEANERETTE CITY MARSHAL
JEANERETTE, LOUISIANA

Summary Schedule of
Current Year Findings
For the Year Ended June 30, 2019

2019-1 Inadequate Segregation of Accounting Functions

Finding:

An inadequate segregation of duties exists with respect to cash accounting functions that result in inadequate control over cash receipts and disbursements. Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of correcting the weakness would exceed the benefits derived.

Management's Corrective Action Plan:

The Marshal has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.

2019-2 Inadequate Controls over Financial Statement Preparation

Finding:

The Jeanerette City Marshal does not have a staff member who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

Management's Corrective Action Plan:

The Marshal has evaluated the costs of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interest of the government to outsource this task to its independent accountant, and to carefully review the draft financial statements and notes prior to approving them, and accepting responsibility for their contents and presentation.

JEANERETTE CITY MARSHAL
JEANERETTE, LOUISIANA

Summary Schedule of Prior Findings
For the Year Ended June 30, 2019

2018-1 Inadequate Segregation of Accounting Functions

Finding:

An inadequate segregation of duties exists with respect to cash transactions that result in inadequate control over cash receipts and disbursements. Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of correcting the weakness would exceed the benefits derived.

Status:

Unresolved. See item 2019-1

2018-2 Inadequate Controls over Financial Statement Preparation

Finding:

The Marshal does not have a staff member who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

Status:

Unresolved. See item 2019-2

Louisiana Attestation Questionnaire
Exhibit A

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

October 17, 2019

R. PERRY TEMPLETON, CPA APAC

124 W. WASHINGTON ST., STE A

NEWIBERIA, LA 70560-3885

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2019 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes 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 R.S. 42:1101-1124.

Yes 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 R.S. 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes 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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes 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 R.S. 39:1410.60-1410.65.

Yes 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, R.S. 14:138, and AG opinion 79-729.

Yes No

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants 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 your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No

The previous responses have been made to the best of our belief and knowledge.

J. S. L.

M. S. L.

Secretary 10/24/15 Date

Treasurer _____ Date

President _____ Date