

WARD ONE CITY MARSHAL

Leesville, Louisiana

Financial Report

Year Ended June 30, 2023

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ACCOUNTANT'S COMPILATION REPORT

Mr. Robert Pynes
Ward One City Marshal
Leesville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Ward One City Marshal (Marshal) as of and for the year ended June 30, 2023, and related notes to the financial statements, 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on pages 24 – 25 be presented to supplement the basic financial statements. Such information is presented for purposes 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 information 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 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 justice system funding schedule included in supplementary information 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 and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. 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 Ward One City Marshal.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
December 8, 2023

BASIC FINANCIAL STATEMENTS

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

WARD ONE CITY MARSHAL
Leesville, Louisiana

Statement of Net Position
June 30, 2023

| | | <u>Governmental Activities</u> |
|-----------------------------|--------------|------------------------------------|
| | ASSETS | |
| Accounts receivable | | \$ <u>3,600</u> |
| | LIABILITIES | |
| Cash overdraft | | 21,931 |
| Accounts and other payables | | <u>15,002</u> |
| Total liabilities | | <u>36,933</u> |
| | NET POSITION | |
| Unrestricted | | <u>(33,333)</u> |
| Total net position | | <u><u>\$ (33,333)</u></u> |

See accompanying notes and accountant's compilation report.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Statement of Activities
For the Year Ended June 30, 2023

| Activities | Expenses | Program Revenues | | | Net (Expense) Revenues and Changes in Net Position |
|--------------------------|------------------|--|--|--|---|
| | | Fees, Fines, and Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities |
| Governmental activities: | | | | | |
| Public safety | <u>\$ 69,288</u> | <u>\$ 30,664</u> | <u>\$ 54,600</u> | <u>\$ -</u> | \$ 15,976 |
| | | | | | <u>(49,309)</u> |
| | | | | | <u>\$ (33,333)</u> |

See accompanying notes and accountant's compilation report.

FUND FINANCIAL STATEMENTS (FFS)

WARD ONE CITY MARSHAL
Leesville, Louisiana

Balance Sheet
Governmental Fund - General Fund
June 30, 2023

ASSETS

Accounts receivable \$ 3,600

LIABILITIES AND FUND BALANCE

Liabilities:

| | |
|-------------------|---------------|
| Cash overdraft | \$ 21,931 |
| Accounts payable | 2,514 |
| Accrued expenses | <u>12,488</u> |
| Total liabilities | <u>36,933</u> |

Fund balance:

| | |
|------------------------------------|-----------------|
| Unassigned (deficit) | <u>(33,333)</u> |
| Total fund balances | <u>(33,333)</u> |
| Total liabilities and fund balance | <u>\$ 3,600</u> |

See accompanying notes and accountant's compilation report.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2023

| | |
|--|--------------------|
| Total fund balance for the governmental fund at June 30, 2023 | \$ (33,333) |
| Total net position reported for governmental activities in the statement of net position 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: | |
| Equipment, net of \$7,377 accumulated depreciation | <u> -</u> |
| Total net position of governmental activities at June 30, 2023 | <u>\$ (33,333)</u> |

See accompanying notes and accountant's compilation report.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-
Governmental Fund - General Fund
For the Year Ended June 30, 2023

| | |
|-----------------------------------|--------------------|
| Revenues: | |
| Fines, commissions and fees | \$ 30,664 |
| Intergovernmental | 27,000 |
| On-behalf payments | <u>27,600</u> |
| Total revenues | <u>85,264</u> |
| Expenditures: | |
| Current - | |
| Public safety: | |
| Salaries and benefits | 57,592 |
| Auto expense | 1,549 |
| Telephone and internet | 1,159 |
| Printing | 436 |
| Professional fees | 3,750 |
| Insurance | 2,272 |
| Miscellaneous | 74 |
| Postage | 60 |
| Dues and subscriptions | 672 |
| Office | <u>1,238</u> |
| Total expenditures | <u>68,802</u> |
| Net change in fund balance | 16,462 |
| Fund balance (deficit), beginning | <u>(49,795)</u> |
| Fund balance (deficit), ending | <u>\$ (33,333)</u> |

See accompanying notes and accountant's compilation report.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2023

| | |
|---|------------------|
| Total net change in fund balance at June 30, 2023 per the statement of revenues, expenditures and changes in fund balance | \$ 16,462 |
| The change in net position 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 | |
| Depreciation expense for the year ended June 30, 2023 | <u>(486)</u> |
| Total change in net position at June 30, 2023 per the statement of activities | <u>\$ 15,976</u> |

See accompanying notes and accountant's compilation report.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Statement of Fiduciary Net Position
June 30, 2021

| | ASSETS | <u>Custodial Funds</u> |
|---|--------------|----------------------------|
| Cash | | <u>\$ 17,930</u> |
| Total assets | | <u>\$ 17,930</u> |
| | NET POSITION | |
| Restricted for individuals, organizations, other governments | | <u>\$ 17,930</u> |
| Total liabilities | | <u>\$ 17,930</u> |

See accompanying notes and accountant's compilation report.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2023

| | <u>Custodial Funds</u> |
|--------------------------------------|----------------------------|
| Additions: | |
| Fines and court costs | \$ 41,956 |
| Cash bonds | <u>18,029</u> |
| Total additions | <u>59,985</u> |
| Deductions: | |
| Deposits settled to - | |
| State agencies | 6,562 |
| City of Leesville | 6,510 |
| City Court | 2,688 |
| Indigent defender board | 2,750 |
| Other | <u>43,193</u> |
| Total deductions | <u>61,703</u> |
| Net change in fiduciary net position | (1,718) |
| Net position - beginning | <u>19,648</u> |
| Net position - ending | <u>\$ 17,930</u> |

See accompanying notes and accountant's compilation report.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The Ward One City Marshal (hereinafter “the Marshal”) is an elected official who serves six-year terms. The Marshal is charged with the responsibility of conducting policing and security functions for the Vernon Parish Ward One Court in Leesville, Louisiana. Operations of the Marshal’s office are funded by the Vernon Parish Police Jury, the City of Leesville, Louisiana, the State of Louisiana, and court costs charged by the Ward One court attributable to the performance of the Marshal’s duties.

These financial statements only include funds, activities, et cetera, that are controlled by the Marshal as an independently elected official.

The accompanying financial statements of the Marshal have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsections of this note.

A. Financial Reporting Entity

For financial reporting purposes, the Marshal includes all funds that are controlled by the Marshal as an independently elected parish official. The Marshal is solely responsible for the operations of his office, which include hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Accordingly, the Marshal is a separate governmental reporting entity.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the Marshal as an economic unit. The government-wide financial statements report the Marshal’s ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities of the Marshal. Fiduciary funds are omitted from the government-wide financial statements.

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

WARD ONE CITY MARSHAL
Leesville, Louisiana

Notes to Basic Financial Statements (Continued)

Fund Financial Statements

The accounts of the Marshal are organized on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, liabilities, fund balance/net position, revenues, expenditures/expenses, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the Marshal. The emphasis of the fund financial statements is on major funds, each displayed in a separate column. The General Fund is always a major governmental fund. Other individual governmental and enterprise major funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources or liabilities and deferred inflows of resources are at least ten percent of the corresponding totals for all funds of that category or type (total governmental or total enterprise funds) and at least five percent of the corresponding total for all governmental and enterprise funds combined for funds designated as major at the discretion of the Marshal. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements. The Marshal uses the following funds, grouped by fund type.

Governmental Fund -

Governmental funds are those through which most governmental functions are financed. The acquisition, use, and balances of the Marshal's expendable financial resources and the related liabilities are accounted for through governmental funds.

General Fund

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

Fiduciary Funds -

Custodial funds account for assets held by the Marshal for various local governments and others. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting. Custodial funds of the Marshal are as follows:

Bond Fund

The Bond Fund is used to account for assets held by the Marshal as custodian. This fund is used for the collection of deposits pending court action.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Notes to Basic Financial Statements (Continued)

Civil Fund

The Civil Fund is used to account for assets held by the Marshal as custodian. This fund is used for the collection of court-ordered garnishment judgments. The Marshall charges an administrative fee and remits all other funds to the respective creditors.

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

The measurement focus determines the accounting and financial reporting treatment applied to a fund. The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The fund financial statements use either the current financial resources measurement focus, or the economic resources measurement focus as appropriate. Governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

The accrual basis of accounting is used throughout the government-wide financial statements conversely; the financial statements of the General Fund have been prepared in accordance with the modified accrual basis of accounting, whereby revenues are recognized when considered both measurable and available to finance expenditures of the current period. For this purpose, the Marshal considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. The Marshal accrues fees revenue based upon this concept. Interest on invested funds is recognized when earned.

Expenditures are generally recognized when the related fund liabilities are incurred and become payable in the current period. Proceeds of debt are reported as other financing sources, and principal and interest on long-term debt are recorded as expenditures when paid.

Since the fund level statements are presented using a different measurement focus and basis of accounting than the government-wide statements, a reconciliation is presented on the page following each fund level statement that summarizes the adjustments necessary to convert the fund level statements into the government-wide presentations.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Notes to Basic Financial Statements (Continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and cash equivalents

For purposes of the statement of net position, cash and cash equivalents includes all demand accounts of the Marshal.

Under state law, the Marshal may deposit funds within a fiscal agent bank organized under the laws of the state of Louisiana, the laws of any other state in the union, or the laws of the United States of America. The Marshal may invest in certificates and time deposits of state banks organized under Louisiana laws and national banks having principal offices in Louisiana.

Receivables

In the government-wide statements, receivables, including amounts due from other governments, consist of all revenues earned at year-end and not yet received. Major receivable balances include fees collected by the Vernon Parish Ward One Court.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. The Marshal's accounting policies regarding capital assets are that these assets, with an initial cost of \$1,000 or more, are to be capitalized and depreciated over their estimated useful lives. Purchased or constructed capital assets are valued at historical cost or estimated historical cost. Donated capital assets are recorded at acquisition at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

| | |
|-----------|---------|
| Vehicles | 5 years |
| Equipment | 5 years |

WARD ONE CITY MARSHAL
Leesville, Louisiana

Notes to Basic Financial Statements (Continued)

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 future 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 of revenues, respectively. There were no deferred outflows of resources or deferred inflows of resources as of June 30, 2023.

Equity Classifications

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

- a. Net investment in capital assets consists of 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 consists of net position with constraints placed on the use either by external groups, such as grantors, creditors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation. It is the Marshal's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.
- c. Unrestricted net position consists of all other assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily upon the extent to which the Marshal is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The categories and their purposes are:

- a. Nonspendable includes fund balance amounts that cannot be spent either because they are in nonspendable form or because of legal or contractual constraints requiring they remain intact.
- b. Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors, donors, creditors or amounts constrained due to constitutional provisions or enabling legislation.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Notes to Basic Financial Statements (Continued)

- c. Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through directives of the Marshal do not lapse at year end. A committed fund balance constraint can only be established, modified, or rescinded only through formal actions of the Marshal.
- d. Assigned includes fund balance amounts that are constrained by the Marshal's intent to be used for specific purposes, that are neither restricted nor committed. The Marshal or his designee may assign amounts to this classification.
- e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

It is the Marshal's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Marshal uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

E. Revenue, Expenditures, Expenses

Revenues

The Marshal considers revenue to be susceptible to accrual in the governmental funds as it becomes measurable and available, as defined under the modified accrual basis of accounting. The Marshal generally defines the availability period for revenue recognition as received within the reporting period or within sixty (60) days after year end. The Marshal's major revenue source that meets this availability criterion is fees and commissions revenue.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by character and function. In the fund financial statements, expenditures are classified by character.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the reporting period. These estimates include assessing the collectability of accounts receivable and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from those estimates.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Notes to Basic Financial Statements (Continued)

(2) Cash and Cash Equivalents

Under state law, the Marshal may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Marshal may invest in direct obligations of the United States government, bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2023, the Marshal had cash and cash equivalents totaling \$17,930 as follows:

| | |
|-----------------|--------------------|
| | Fiduciary Funds |
| Demand deposits | \$ 17,930 |

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Marshal's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances), must be secured by federal deposits insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal times the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2023, of \$28,273 were fully insured and therefore not exposed to custodial credit risk.

(3) Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

| | Beginning Balance | Additions | Deletions | Ending Balance |
|--|----------------------|-----------|-----------|-------------------|
| Governmental activities: | | | | |
| Capital assets being depreciated | | | | |
| Vehicles | \$ 31,911 | \$ - | \$ - | \$ 31,911 |
| Equipment | 7,377 | - | - | 7,377 |
| Total capital assets being depreciated | 39,288 | - | - | 39,288 |
| Less: accumulated depreciation | | | | |
| Vehicles | 31,911 | - | - | 31,911 |
| Equipment | 6,891 | 486 | - | 7,377 |
| Total accumulated depreciation | 38,802 | 486 | - | 39,288 |
| Governmental activities, capital assets, net | \$ 486 | \$ (486) | \$ - | \$ - |

WARD ONE CITY MARSHAL
Leesville, Louisiana

Notes to Basic Financial Statements (Continued)

Depreciation expense included in the financial statements and charged to the general government function totaled \$486.

(4) Risk Management

The Marshal is exposed to various risks of loss in the areas of professional liability, auto liability, general liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. The Marshal was not involved in any litigation, nor did it have any asserted claims lodged against it. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(5) Deficit Fund Balance

The General Fund had a deficit fund balance at June 30, 2023 of \$33,333. This deficit will be eliminated by increasing revenues and/or reducing expenditures.

(6) Expenditures of the Marshal's Office Paid by the City of Leesville, Louisiana

The Marshal's administrative office is located in a building owned by the City of Leesville, Louisiana. The cost of maintaining and operating this building, as required by statute, is paid by the City. These expenditures are not included in the accompanying financial statements.

Salary for the Marshal is paid by the Vernon Parish Police Jury and the City of Leesville and is not reimbursed by the Marshal's office. There are no liabilities related to salary and related benefits attributable to the Marshal's office.

(7) On-behalf Payments

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, requires the Marshal to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana and by the parish governments to certain employees of the Marshal's office.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Notes to Basic Financial Statements (Continued)

Supplemental salary payments are made by the state and parish governments directly to the Marshal’s employees. The Marshal is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments. On-behalf payments recorded as revenue and expenditures in the 2023 financial statements are as follows:

| | |
|---------------------------|------------------|
| General Fund: | |
| State of Louisiana | \$ 7,200 |
| Vernon Parish Police Jury | 10,200 |
| City of Leesville | <u>10,200</u> |
| Total | <u>\$ 27,600</u> |

(8) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Robert Pynes, Ward One Marshal, for the year ended June 30, 2023 follows:

| Purpose | Amount |
|--|------------------|
| On-behalf payments: | |
| Vernon Parish Police Jury - Salary | \$ 10,200 |
| City of Leesville - Salary | 10,200 |
| State of Louisiana - Supplemental pay | 7,200 |
| Civil fees (paid by City Court of Leesville) | <u>7,801</u> |
| Total | <u>\$ 35,401</u> |

**REQUIRED SUPPLEMENTARY
INFORMATION**

WARD ONE CITY MARSHAL
Leesville, Louisiana

Budgetary Comparison Schedule
For the Year Ended June 30, 2023

| | Budget | | Actual | Variance with |
|-----------------------------------|-------------|-------------|-------------|--|
| | Original | Final | | Final Budget Positive (Negative) |
| Revenues: | | | | |
| Fines, commissions and fees | \$ 30,000 | \$ 30,000 | \$ 30,664 | \$ 664 |
| Intergovernmental | 27,000 | 27,000 | 27,000 | - |
| On-behalf payments | 27,600 | 27,600 | 27,600 | - |
| Total revenues | 84,600 | 84,600 | 85,264 | 664 |
| Expenditures: | | | | |
| Current - | | | | |
| Public safety: | | | | |
| Salaries and benefits | 60,000 | 60,000 | 57,592 | 2,408 |
| Auto expense | 1,500 | 1,500 | 1,549 | (49) |
| Telephone and internet | 1,000 | 1,000 | 1,159 | (159) |
| Printing | 500 | 500 | 436 | 64 |
| Professional fees | 4,000 | 4,000 | 3,750 | 250 |
| Insurance | 2,500 | 2,500 | 2,272 | 228 |
| Miscellaneous | 100 | 100 | 74 | 26 |
| Postage | 60 | 60 | 60 | - |
| Dues and subscriptions | 600 | 600 | 672 | (72) |
| Office | 1,500 | 1,500 | 1,238 | 262 |
| Total expenditures | 71,760 | 71,760 | 68,802 | 2,958 |
| Net change in fund balance | 12,840 | 12,840 | 16,462 | 3,622 |
| Fund balance (deficit), beginning | (49,795) | (49,795) | (49,795) | - |
| Fund balance (deficit), ending | \$ (36,955) | \$ (36,955) | \$ (33,333) | \$ 3,622 |

The accompanying notes are an integral part of this schedule.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Notes to Required Supplementary Information

1. Budget and Budgetary Accounting

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

All budgetary appropriations lapse at the end of each fiscal year.

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the Marshal.

OTHER SUPPLEMENTARY INFORMATION

WARD ONE CITY MARSHAL
Leesville, Louisiana

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

Entity Name: Ward One City Marshal
LLA Entity ID#: 5989
Date that reporting period ended: 6/30/2023

| | <u>First Six Month Period Ended 12/31/2022</u> | <u>Second Six Month Period Ended 6/30/2023</u> |
|---|--|--|
| Cash Basis Presentation | | |
| Beginning balance of amounts collected | \$ (6,322) | \$ (11,142) |
| Add: Collections | | |
| Civil fees | 35,268 | 8,086 |
| Bond fees | <u>7,617</u> | <u>12,752</u> |
| Subtotal Collections | <u>42,885</u> | <u>20,838</u> |
| Less Disbursements to Governments & Nonprofits | | |
| Leesville City Court - bond fees/cost | 939 | 1,749 |
| Central Louisiana Juvenile Detention Center - bond fees/cost | 172 | 323 |
| City of Leesville - bonds fees/cost | 4,040 | 2,470 |
| Louisiana Crime Victims Reparations Fund - bond fees/cost | 172 | 323 |
| Louisiana Commission on Law Enforcement - bond fees/cost | 566 | 86 |
| CMIS - bond fees/cost | 69 | 129 |
| North Louisiana Crime Lab - bond fees/cost | 1,220 | 3,020 |
| Louisiana Supreme Court - bond fees/cost | 11 | 21 |
| 30th Judicial District Indigent Defender Fund - bond fees/cost | 1,080 | 1,715 |
| Less Amounts Retained by Collecting Agency | | |
| Collection fee for collecting/disbursing to others based on percentage of collection | 1,398 | - |
| Collection fee for collecting/disbursing to other based on fixed amount | 700 | 1,640 |
| Less Disbursements to Individuals/3rd party collection or processing agencies: | | |
| Restitution payments to individuals | 35,093 | 6,080 |
| Other disbursements to individuals | <u>2,245</u> | <u>225</u> |
| Subtotal Disbursements/Retainage | <u>47,705</u> | <u>17,781</u> |
| Total: Ending Balance of Amounts Collected but not Disbursed/Retained | <u>\$ (11,142)</u> | <u>\$ (8,085)</u> |
| Ending balance of "partial payments" collected but not disbursed | <u>\$ -</u> | <u>\$ -</u> |
| Other information: | | |
| Ending balance of total amounts assessed but not yet collected | - | - |
| Total waivers during the fiscal period | - | - |

COMPLIANCE

WARD ONE CITY MARSHAL
Leesville, Louisiana

Schedule of Current and Prior Year Findings
and Management's Corrective Action Plan
For the Year Ended June 30, 2023

Part I. Current Year Findings and Management's Corrective Action Plan

Compliance –

2023-001 Noncompliance with Budget Act

Fiscal year finding initially occurred: 2020

CONDITION: The Marshal did not comply with the provisions of LSA-RS 39:1305(E) with respect to the General Fund.

CRITERIA: LSA-RS 39:1305(E) states that when preparing and/or amending budgets, the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year.

CAUSE: Significant unauthorized transactions in a prior year resulted in a financial situation difficult to overcome by current staff.

EFFECT: The original proposed budget and the amended budget adopted for the General Fund proposed expenditures exceeding funds available for the ensuing fiscal year by \$36,955.

RECOMMENDATION: It is recommended that the Marshal fully comply with the provisions of LSA-RS 39:1305(E) by adopting budgets in which the proposed expenditures do not exceed the total estimated funds available for the ensuing year.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Marshal will adhere to the provisions of LSA-RS 39:1305(E) by adopting budgets in which the proposed expenditures do not exceed the total of estimated funds available for the ensuing year.

WARD ONE CITY MARSHAL
Leesville, Louisiana

Schedule of Current and Prior Year Findings
and Management's Corrective Action Plan (Continued)
For the Year Ended June 30, 2023

Part II. Prior Year Findings:

Compliance

2022-001 Delinquent Payroll Tax Payments

Fiscal year finding initially occurred: 2020

CONDITION: During the year payroll tax deposits were not made when filing the related payroll tax returns.

RECOMMENDATION: It is recommended that the Marshal submit payroll taxes and related payroll tax returns timely.

CURRENT STATUS: Resolved.

2022-002 Noncompliance with Budget Act

Fiscal year finding initially occurred: 2020

CONDITION: The Marshal did not comply with the provisions of LSA-RS 39:1305(E) with respect to the General Fund.

RECOMMENDATION: It is recommended that the Marshal fully comply with the provisions of LSA-RS 39:1305(E) by adopting budgets in which the proposed expenditures do not exceed the total estimated funds available for the ensuing year.

CURRENT STATUS: Unresolved. See 2023-001.