

**WARD ONE CITY MARSHAL**

Leesville, Louisiana

Financial Report

Year Ended June 30, 2018

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## ACCOUNTANT'S COMPILATION REPORT

WWW.KCSRPCAS.COM

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, 2018, 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 22 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.

Management 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.

We are not independent with respect to the Ward One City Marshal.

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

Oberlin, Louisiana  
October 19, 2018

## **BASIC FINANCIAL STATEMENTS**

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

WARD ONE CITY MARSHAL  
Leesville, Louisiana

Statement of Net Position  
June 30, 2018

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 7,329
Accounts receivable	4,715
Capital assets, net	<u>13,982</u>
Total assets	<u>26,026</u>
<b>LIABILITIES</b>	
Accounts and other payables	3,884
Long-term liabilities:	
Note payable due within one year	4,468
Note payable due after one year	<u>5,048</u>
Total liabilities	<u>13,400</u>
<b>NET POSITION</b>	
Net investment in capital assets	4,466
Unrestricted	<u>8,160</u>
Total net position	<u><u>\$ 12,626</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, 2018

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	\$ 146,014	\$ 88,033	\$ 50,400	\$ -	\$ (7,581)
Interest on long-term debt	<u>533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(533)</u>
Total governmental activities	<u>\$ 146,547</u>	<u>\$ 88,033</u>	<u>\$ 50,400</u>	<u>\$ -</u>	<u>(8,114)</u>
General revenues:					
Miscellaneous					<u>1,868</u>
Total general revenues					<u>1,868</u>
Change in net position					(6,246)
Net position - July 1, 2017					<u>18,872</u>
Net position - June 30, 2018					<u>\$ 12,626</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, 2018

ASSETS

Cash and cash equivalents	\$ 7,329
Accounts receivable	<u>4,715</u>
Total assets	<u>\$ 12,044</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,116
Accrued expenses	<u>2,768</u>
Total liabilities	<u>3,884</u>
Fund balance:	
Unassigned	<u>8,160</u>
Total fund balances	<u>8,160</u>
Total liabilities and fund balance	<u>\$ 12,044</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, 2018

Total fund balance for the governmental fund at June 30, 2018	\$ 8,160
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:	
Vehicles, net of \$21,010 accumulated depreciation	\$ 10,901
Equipment, net of \$4,296 accumulated depreciation	<u>3,081</u> 13,982
Some liabilities are not due and payable from current financial resources and are, therefore not reported in the fund. These liabilities consist of the following:	
Note payable	<u>(9,516)</u>
Total net position of governmental activities at June 30, 2018	<u>\$ 12,626</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, 2018

Revenues:	
Fines, commissions and fees	\$ 88,033
Intergovernmental	18,000
On-behalf payments	32,400
Other	<u>1,868</u>
Total revenues	<u>140,301</u>
Expenditures:	
Current -	
Public safety:	
Salaries and benefits	101,998
Auto expense	4,282
Telephone and internet	6,033
Professional fees	715
Insurance	9,478
Miscellaneous	3,978
Dues and subscriptions	721
Office	15,205
Capital outlay	3,243
Debt service	<u>4,805</u>
Total expenditures	<u>150,458</u>
Net changes in fund balance	(10,157)
Fund balance, beginning	<u>18,317</u>
Fund balance, ending	<u>\$ 8,160</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, 2018

Total net change in fund balance at June 30, 2018 per the statement of revenues, expenditures and changes in fund balance	\$(10,157)
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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	\$ 3,243	
Depreciation expense for the year ended June 30, 2018	<u>(3,604)</u>	(361)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities over multiple periods.

Repayment of long-term debt	<u>4,272</u>	
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Total change in net position at June 30, 2018 per the statement of activities	<u>\$ (6,246)</u>
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See accompanying notes and accountant's compilation report.

WARD ONE CITY MARSHAL  
Leesville, Louisiana

Statement of Fiduciary Assets and Liabilities - Agency Funds  
June 30, 2018

ASSETS

Cash	<u>\$ 9,511</u>
Total assets	<u>\$ 9,511</u>

LIABILITIES

Deposits due to others	<u>\$ 9,511</u>
Total liabilities	<u>\$ 9,511</u>

The accompanying notes are an integral part of the basic financial statements.

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.

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 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 -

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds of the Marshal. The funds accounted for in this category by the Marshal are agency funds. The agency funds of the Marshal are as follows:

Bond Fund

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

Civil Fund

The Civil Fund is used to account for assets held by the Marshal as agent. 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.

WARD ONE CITY MARSHAL  
Leesville, Louisiana

Notes to Basic Financial Statements (Continued)

These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus but do use the accrual basis of accounting. Since by definition, fiduciary assets are held for the benefit of a third party and cannot be used to address activities or obligations for the Marshal, they are not incorporated into the government-wide statements.

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 fair value 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, 2018.

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 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, 2018, the Marshal had cash and cash equivalents totaling \$16,840 as follows:

	Governmental Activities	Fiduciary Funds	Total
Demand deposits	\$ 7,329	\$ 9,511	\$ 16,840

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, 2018, of \$28,474 were fully insured and therefore not exposed to custodial credit risk.

(3) Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	Balance 7/1/2017	Additions	Deletions	Balance 6/30/2018
Governmental activities:				
Capital assets being depreciated				
Vehicles	\$ 31,911	\$ -	\$ -	\$ 31,911
Equipment	4,134	3,243	-	7,377
Total capital assets being depreciated	36,045	3,243	-	39,288
Less: accumulated depreciation				
Vehicles	17,568	3,442	-	21,010
Equipment	4,134	162	-	4,296
Total accumulated depreciation	21,702	3,604	-	25,306
Governmental activities, capital assets, net	\$ 14,343	\$ (361)	\$ -	\$ 13,982

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 \$3,604.

(4) Note Payable

The Marshal obtained a note with a local financial institution in the amount of \$17,211 for the purchase of a vehicle. The note is due in monthly installments of \$400, including interest at 4.50%, through August 19, 2020. The note is secured by an asset with a carrying value of \$14,342.

Annual debt service requirements to maturity for the note payable are as follows:

Year Ending June 30	Principal	Interest	Total
2019	\$ 4,468	\$ 337	\$ 4,805
2020	4,673	132	4,805
2021	<u>375</u>	<u>2</u>	<u>377</u>
	<u>\$ 9,516</u>	<u>\$ 471</u>	<u>\$ 9,987</u>

(5) 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.

(6) Changes in Agency Fund Balances

A summary of changes in agency fund balances at June 30, 2018 is as follows:

	Bond Fund	Civil Fund	Total
Balances, July 1, 2017	\$ 21,142	\$ 3,141	\$ 24,283
Additions	122,863	38,529	161,392
Reductions	<u>(138,053)</u>	<u>(38,111)</u>	<u>(176,164)</u>
Balances, June 30, 2018	<u>\$ 5,952</u>	<u>\$ 3,559</u>	<u>\$ 9,511</u>

WARD ONE CITY MARSHAL  
Leesville, Louisiana

Notes to Basic Financial Statements (Continued)

(7) 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.

(8) 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.

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 2018 financial statements are as follows:

General Fund:	
State of Louisiana	\$ 12,000
Vernon Parish Police Jury	10,200
City of Leesville	<u>10,200</u>
Total	<u>\$ 32,400</u>

(9) 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, 2018 follows:

<b>Purpose</b>	<b>Amount</b>
On-behalf payments:	
Vernon Parish Police Jury - Salary	\$ 10,200
City of Leesville - Salary	10,200
State of Louisiana - Supplemental pay	6,000
Civil fees (paid by City Court of Leesville)	<u>4,744</u>
Total	<u>\$ 31,144</u>

**REQUIRED SUPPLEMENTARY  
INFORMATION**

WARD ONE CITY MARSHAL  
Leesville, Louisiana

Budgetary Comparison Schedule  
For the Year Ended June 30, 2018

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Fines, commissions and fees	\$ 87,300	\$ 87,300	\$ 88,033	\$ 733
Intergovernmental	18,000	18,000	18,000	-
On-behalf payments	18,000	18,000	32,400	14,400
Other	-	-	1,868	1,868
Total revenues	<u>123,300</u>	<u>123,300</u>	<u>140,301</u>	<u>17,001</u>
<b>Expenditures:</b>				
Current -				
Public safety:				
Salaries and benefits	59,869	100,369	101,998	(1,629)
Auto expense	4,250	4,250	4,282	(32)
Telephone and internet	6,000	6,000	6,033	(33)
Printing	250	250	-	250
Professional fees	2,500	2,500	715	1,785
Insurance	9,998	9,998	9,478	520
Miscellaneous	2,000	2,000	3,978	(1,978)
Postage	200	200	-	200
Dues and subscriptions	721	721	721	-
Office	-	15,000	15,205	(205)
Capital outlay	2,000	2,000	3,243	(1,243)
Debt service	4,806	4,806	4,805	1
Total expenditures	<u>92,594</u>	<u>148,094</u>	<u>150,458</u>	<u>(2,364)</u>
Net change in fund balance	30,706	(24,794)	(10,157)	14,637
Fund balance, beginning	<u>18,317</u>	<u>18,317</u>	<u>18,317</u>	<u>-</u>
Fund balance (deficit), ending	<u>\$ 49,023</u>	<u>\$ (6,477)</u>	<u>\$ 8,160</u>	<u>\$ 14,637</u>

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.

2. Excess of Expenditures Over Appropriations

The General Fund incurred expenditures in excess of appropriations totaling \$2,364 for the year ended June 30, 2018.

## COMPLIANCE

WARD ONE CITY MARSHAL  
Leesville, Louisiana

Summary Schedule of Current and Prior Year Findings  
and Management's Corrective Action Plan  
For the Year Ended June 30, 2018

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (06/30/18) --						
<u>Compliance:</u>						
There were no compliance findings to be reported.						
PRIOR YEAR (06/30/17) --						
<u>Compliance:</u>						
2017-001	2017	State law requires financial reports to be completed and submitted six months after the fiscal year. The Marshal's June 30, 2017 financial report was not complete until after the deadline imposed by State law.	Yes			
2017-002	2017	During the year ended June 30, 2017, the Marshal obtained a bank loan for the purchase of a vehicle without obtaining the approval of the State Bond Commission as required by LA R.S. 39:1410.60.	Yes			