

EUNICE CITY MARSHAL
REVIEWED FINANCIAL REPORT
JUNE 30, 2017

TABLE OF CONTENTS

Independent Accountant's Review Report	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of Net Position	3
Statement of Activities	4
FUND FINANCIAL STATEMENTS (FFS)	
Balance Sheet-Governmental Funds	5
Reconciliation of the Government Funds Balance Sheet to the statement of net position	6
Statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	7
Reconciliation of the statement of revenues, expenditures and changes in fund balances of governmental funds to the statement of activities	8
AGENCY FUND	
Statement of Fiduciary Assets and Liabilities - Agency Fund	9
Statement of Changes in Fiduciary Assets and Liabilities - Agency Fund	10
Notes to Financial Statements	11 - 18
REQUIRED SUPPLEMENTARY INFORMATION	
Budget comparison schedule	19
Notes to the Budgetary Comparison Schedules	20
Schedule of Compensation, Benefits and Other Payments to Agency Head	21
ATTESTATION REPORT	22 - 24
SCHEDULE OF FINDINGS AND RESPONSES	25
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES	26
LOUISIANA ATTESTATION QUESTIONNAIRE	27 - 29

VIGE, TUJAGUE & NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET
P. O. BOX 1006
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.
FRANK G. TUJAGUE, C.P.A.
DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:
337-457-9324
FAX:
337-457-8743

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Terry Darbonne
City Marshal of Eunice, Louisiana
Eunice, Louisiana 70535

We have reviewed the accompanying financial statements of the governmental activities of the City Marshal of Eunice, Louisiana, as of and for the year ended June 30, 2017, and the related notes to the financial statements, 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 management. 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, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

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

Required Supplementary Information

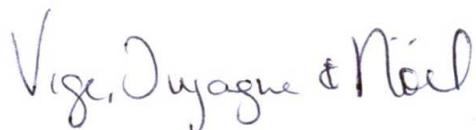
Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Management has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Management Discussion and Analysis, 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.

Supplementary Information

The schedule of compensation, benefits and other payments to agency head, as listed in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The supplemental 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. We have not audited or reviewed this information and, accordingly, do not express an opinion or provide any assurance on such supplemental information.

In accordance with the Louisiana Government Audit Guide and the provisions of State law, we have issued a report, dated December 5, 2017, on the results of our agreed upon procedures.



Vige, Tujague & Noel
Eunice, Louisiana
December 5, 2017

Government Wide Financial Statements (GWFS)

EUNICE CITY MARSHAL
Statement of Net Position
June 30, 2017

	<u>2017</u>
<u>ASSETS</u>	
<u>Current Assets</u>	
Cash and Cash Equivalents	\$ 51,007
Savings	87,236
Due from City Court	<u>3,887</u>
<u>Total Current Assets</u>	<u>142,130</u>
<u>Non-Current Assets</u>	
<u>Capital Assets</u>	
Automobile	87,771
Furniture & Equipment	28,489
Accumulated Depreciation	<u>(77,567)</u>
<u>Net Capital Assets</u>	<u>38,693</u>
<u>Total Non-Current Assets</u>	<u>38,693</u>
<u>Total Assets</u>	<u>180,823</u>
<u>LIABILITIES</u>	
<u>Current Liabilities</u>	
Accounts Payable	1,216
Lease Payable	<u>9,398</u>
<u>Total Current Liabilities</u>	<u>10,614</u>
<u>Total Liabilities</u>	<u>10,614</u>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	38,693
Unrestricted	<u>131,516</u>
<u>Total Net Position</u>	<u>\$ 170,209</u>

See accompanying notes and independent accountant's review report.

EUNICE CITY MARSHAL
Statement of Activities
For the Year Ended June 30, 2017

	<u>Expenses</u>	<u>Program Revenue</u> <u>Charges for</u> <u>Services</u>	<u>Net (Expenses) Revenues</u> <u>and Change in Net Position</u> <u>Governmental</u> <u>Activities</u>
Governmental Activities:			
General Government	<u>\$ 227,119</u>	<u>\$ 57,066</u>	<u>\$ (170,053)</u>
 Total Governmental Activities	 <u><u>\$ 227,119</u></u>	 <u><u>\$ 57,066</u></u>	 <u><u>(170,053)</u></u>
 General Revenues:			
Intergovernmental reimbursements			198,298
Investment earnings			<u>882</u>
 Total general revenues			 <u>199,180</u>
 Change in net position			 29,127
 Net position - July 1, 2016			 <u>141,082</u>
 Net position - June 30, 2017			 <u><u>\$ 170,209</u></u>

See accompanying notes and independent accountant's review report.

Fund Financial Statements (FFS)

EUNICE CITY MARSHAL
Balance Sheet
Governmental Funds
June 30, 2017

	<u>2017</u>
<u>ASSETS</u>	
<u>Current Assets</u>	
Cash and Cash Equivalents	\$ 51,007
Savings	87,236
<u>Total Current Assets</u>	<u>138,243</u>
<u>Total Assets</u>	<u>\$ 138,243</u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>Current Liabilities</u>	
Accounts Payable	\$ 1,216
Due to others	-
<u>Total Current Liabilities</u>	<u>1,216</u>
<u>Total Liabilities</u>	<u>1,216</u>
<u>FUND BALANCE</u>	
Unassigned	<u>137,027</u>
<u>Total Fund Balance</u>	<u>137,027</u>
<u>Total Liabilities and Fund Balance</u>	<u>\$ 138,243</u>

See accompanying notes and independent accountant's review report.

EUNICE CITY MARSHAL
Reconciliation of the Government Funds Balance Sheet
To the Statement of Net Position
June 30, 2017

Total Fund Balance for Governmental Funds at June 30, 2017 \$ 137,027

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Automobile, net of \$53,758 accumulated depreciation	\$ 34,013	
Equipment & Furniture, net of \$23,809 accumulated depreciation	4,680	

Total capital assets 38,693

Some liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. (9,398)

Revenues which were not measurable at year end and not considered available as current financial resources at year end

Due from city court		3,887
---------------------	--	-------

Total Net Position of Governmental Activities at June 30, 2017 \$ 170,209

EUNICE CITY MARSHAL
Statement of Revenues, Expenditures and Changes
In Fund Balance
Governmental Fund Type- General Fund
For the Year Ended June 30, 2017

	2017
<u>Revenues:</u>	
Fees Earned	\$ 53,200
Intergovernmental Reimbursements	198,298
Miscellaneous	3,557
Total Revenues	255,055
<u>Expenditures:</u>	
Operating Services	41,169
Professional Services	1,990
On Behalf Payments	160,242
Materials and Supplies	5,582
Other	3,599
Capital Outlay	4,092
Interest on Debt	1,012
Principal Payments on Debt	8,833
Total Expenditures	226,519
Excess (deficiency) of Revenues over Expenditures	28,536
<u>Other Financing Sources (uses):</u>	
Investment Earnings	882
Total other Financing Sources (uses)	882
Net Change in Fund Balance	29,418
Fund Balance-Beginning	107,609
Fund Balance-Ending	\$ 137,027

See accompanying notes and independent accountant's review report.

EUNICE CITY MARSHAL
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2017

Total net changes in fund balance at June 30, 2017 per statement of revenues, expenditures, and changes in fund balance		\$ 29,418
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	4,092	
Depreciation expense for the year ended June 30, 2017	<u>(13,525)</u>	(9,433)
Payments on long term debt		8,833
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		
Due from City Court		<u>309</u>
Total changes in net position at June 30, 2017 per statement of activities		<u>\$ 29,127</u>

See accompanying notes and independent accountant's review report.

EUNICE CITY MARSHAL
Agency Fund
Statement of Assets and Liabilities
June 30, 2017

	<u>FIDUCIARY</u> <u>FUND TYPE</u> <u>Garnishment Fund</u>
<u>ASSETS</u>	
Cash	\$ 3,037
Total Assets	<u>\$ 3,037</u>
<u>LIABILITIES</u>	
Due to others	\$ 3,037
Total liabilities	<u>\$ 3,037</u>

See accompanying notes and independent accountant's review report.

EUNICE CITY MARSHAL
Statement of Changes in Fiduciary Assets and Liabilities
Agency Fund
For the Year Ended June 30, 2017

	<u>July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2017</u>
Cash and cash equivalents	\$ 3,583	\$ 191,028	\$ (191,574)	\$ 3,037
Total Assets	<u>3,583</u>	<u>191,028</u>	<u>(191,574)</u>	<u>3,037</u>
Due to Marshal	3,583	191,028	(191,574)	3,037
Total Liabilities	<u>\$ 3,583</u>	<u>\$ 191,028</u>	<u>\$ (191,574)</u>	<u>\$ 3,037</u>

See accompanying notes and independent accountant's review report.

EUNICE CITY MARSHAL
Notes to the Financial Statements
June 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practices of the City Marshal of Eunice, Louisiana conform to generally accepted accounting principles of the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements, and Accounting Principles Board (APB) opinions on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants. The following is a summary of certain significant accounting policies:

Reporting Entity

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999. For financial reporting purposes, in conformance with GASB codification Section 2100, the City Marshal of Eunice, Louisiana financial statements include all governmental activities, funds, account groups, and activities that are controlled by the Marshal as an independently elected parish official. As an independently elected official, the Marshal is solely responsible for the operations of his office. Accordingly, the Marshal's office is a separate governmental reporting entity. Certain units of the local government over which the Marshal's office exercises no oversight responsibility, such as the parish commission, other independently elected parish officials, and municipalities within the parish excluded from accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Marshal's Office.

Basis of Presentation

Government-Wide and Fund Financial Statements

The statement of net position and the statement of activities display information about the City Marshal of Eunice, Louisiana as a whole. The statements distinguish between governmental and business type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

EUNICE CITY MARSHAL
Notes to the Financial Statements
June 30, 2017

The statement of activities presents a comparison between direct expenses and program revenues for the City Marshal of Eunice, Louisiana'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 services offered by the programs, and (b) requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statement:

The City Marshal of Eunice, Louisiana uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses as appropriate.

General Fund:

The general fund, a governmental fund type, is the general operating fund of the City Marshal of Eunice, Louisiana. It is used to account for all financial resources of the City Marshal of Eunice, Louisiana except those to be accounted for in other funds.

Fiduciary Funds:

Fiduciary funds' reporting focuses on a net position and changes in net position. The only funds accounted for in this category by the Marshal are agency funds. The Marshal maintains an agency fund: the Garnishment Fund. This fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

Marshal's Garnishment Fund – The Marshal's Garnishment Fund accounts for the collection of garnishments and the remittance of these funds to garnishment payees and to the City Marshal for costs incurred in collecting and distributing the funds.

Measurement Focus, Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

EUNICE CITY MARSHAL
Notes to the Financial Statements
June 30, 2017

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as described below.

In the fund financial statements, the “current financial resources” measurements focus or the economic resources measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as new current assets. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the current fiscal period.

Expenditures are generally recognized under modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

When both restricted and unrestricted resources are available for use, it is the entity’s policy to use restricted resources first, then unrestricted resources as they are needed.

Program Revenues

Amounts reported as program revenues include 1) charges to The Eunice City Court and St Landry Parish District Attorney for services, or privileges provided.

EUNICE CITY MARSHAL
Notes to the Financial Statements
June 30, 2017

Allocation of indirect expenses

The reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to these functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with generally accepted principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Budgetary Accounting

The City Marshal of Eunice, Louisiana is legally required to prepare a budget. The budget is prepared and adopted prior to the beginning of each fiscal year and amended prior to year end.

Cash and Cash Equivalents

Cash includes amounts in demand deposit, interest – bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the municipality 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.

Interest-bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

Capital Assets

Capital assets, which include furniture, fixtures, and equipment, are reported in the governmental activities columns of the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost or estimated cost if historical cost is not available. The City Marshal of Eunice, Louisiana maintains a threshold level of \$500 or more for capitalizing capital assets.

EUNICE CITY MARSHAL
Notes to the Financial Statements
June 30, 2017

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. 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:

Equipment and Furniture	5-10 years
Vehicles	7-10 years

In the fund financial statements, capital assets used in government fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

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 borrowing 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 position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The City Marshal of Eunice, Louisiana's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

EUNICE CITY MARSHAL
Notes to the Financial Statements
June 30, 2017

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the City Marshal of Eunice. Those committed amounts cannot be used for any other purpose unless the marshal removes the specified use by taking the same type of action imposing the commitment.

This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance. This classification reflects the amounts constrained by the marshal's "intent" to be used for specific purposes but are neither restricted nor committed. The marshal has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non spendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

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

Revenues, Expenditures, and Expenses

Program Revenues:

Program revenues consist of fees, fines, and charges for services related to governmental fund activities.

Expenditures/Expenses:

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

EUNICE CITY MARSHAL
Notes to the Financial Statements
June 30, 2017

In the fund financial statements, governmental funds report expenditures of financial resources.

NOTE 2 CASH

Cash includes amounts in demand deposits and savings accounts. The cash balance is covered by Federal Deposit Insurance. Cash and cash equivalents include those investments purchased with original maturities of 90 days or less. The balance of cash at June 30, 2017 is recorded in the amount of \$141,280.

NOTE 3 EVALUATION OF SUBSEQUENT EVENTS

The project has evaluated subsequent events through December 5, 2017, the date which the financial statements were available to be issued.

NOTE 4 ESTIMATES

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

NOTE 5 CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 was as follows:

	<u>Furniture and Equipment</u>	<u>Vehicles</u>	<u>Total</u>
Balance, 7/01/2016	\$ 24,397	\$ 87,771	\$ 112,168
Additions	4,092	-	4,092
Deletions	-	-	-
Balance, 6/30/2017	<u>28,489</u>	<u>87,771</u>	<u>116,260</u>
Less Accumulated Depreciation			
Balance, 7/01/2016	22,093	41,949	64,042
Additions	1,716	11,809	13,525
Deletions	-	-	-
Balance, 6/30/2017	<u>23,809</u>	<u>53,758</u>	<u>77,567</u>
Governmental activities, Capital Assets, net	<u>\$ 4,680</u>	<u>\$ 34,013</u>	<u>\$ 38,693</u>

The land and building in which the City Marshal operates is owned by the City of Eunice.

EUNICE CITY MARSHAL
Notes to Financial Statements
June 30, 2017

NOTE 6 OTHER SUPPORT / CONCENTRATION OF RISK

The City Marshal receives other support from the City of Eunice. In addition to office space, the City of Eunice provides utilities, janitorial, telephone, payroll support and other expenditures. All court cases arise within Ward 6 of St. Landry Parish, Louisiana.

NOTE 7 ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS

The Eunice City Marshal and employees receive salaries (including benefits) directly from the following entities. These amounts are recorded in these financial statements.

St. Landry Parish	\$ 10,334
City of Eunice	121,426
Eunice City Court Civil Fees	10,482
State of Louisiana	18,000
	\$ 160,242

NOTE 8 LONG TERM DEBT

The Marshal entered into a capital lease with Ford Motor Credit Company on December 9, 2015, in the amount of \$27,368, for the purchase of a vehicle. Future lease payments as of June 30, 2017 are as follows:

June 30,	Principal	Interest	Total
2018	\$ 9,398	\$ 446	\$ 9,844

REQUIRED SUPPLEMENTARY INFORMATION

EUNICE CITY MARSHAL
Budgetary Comparison Schedule
For the Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual 2017</u>	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>				
Fees earned	\$ 50,000	\$ 52,419	\$ 53,200	\$ 781
Intergovernmental reimbursements	150,000	201,306	198,298	(3,008)
Miscellaneous	5,000	5,030	3,557	(1,473)
Total Revenues	<u>205,000</u>	<u>258,755</u>	<u>255,055</u>	<u>(3,700)</u>
<u>Expenditures:</u>				
Operating Services	37,500	37,259	41,169	(3,910)
Professional Services	3,000	3,000	1,990	1,010
On Behalf Payments	150,000	162,151	160,242	1,909
Material and Supplies	4,700	6,071	5,582	489
Other	6,300	4,048	3,599	449
Capital Outlay	-	4,642	4,092	550
Interest on Debt	600	1,000	1,012	(12)
Principal Payments on Debt	8,000	8,922	8,833	89
Total Expenditures	<u>210,100</u>	<u>227,093</u>	<u>226,519</u>	<u>574</u>
Excess (Deficiency) of revenues over expenditures	<u>(5,100)</u>	<u>31,662</u>	<u>28,536</u>	<u>(3,126)</u>
<u>Other Financing Sources (uses)</u>				
Investment Earning	-	-	882	882
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>882</u>	<u>882</u>
Net Change in Fund Balance	(5,100)	31,662	29,418	(2,244)
Fund Balance- Beginning	<u>107,609</u>	<u>107,609</u>	<u>107,609</u>	<u>-</u>
Fund Balance- Ending	<u>\$ 102,509</u>	<u>\$ 139,271</u>	<u>\$ 137,027</u>	<u>\$ (2,244)</u>

See independent accountant's review report.

EUNICE CITY MARSHAL
Notes to Budgetary Comparison Schedules
June 30, 2017

1. Basis of Accounting

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

2. Budgetary Practices

The Marshal prepares and adopts a budget in accordance with R.S. 39:1301 et seq. The annual budget for the General Fund is prepared in accordance with the basis of accounting used by that fund.

Neither encumbrance accounting nor formal integration of the budget into the accounting record is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.

EUNICE CITY MARSHAL

Schedule of Compensation, Benefits and Other
Payments to Agency Head
For the Year Ended June 30, 2017

Agency Head Name: Terry Darbonne, Marshal
Service Period: 12 months

<u>Purpose</u>	<u>Amount</u>
Salary - City of Eunice	\$ 30,992
Salary - St. Landry Parish	9,600
Salary - Eunice City Court	10,481
Salary - State Supplemental Pay	6,000
Salary - City Marshal	14,958
Benefits - insurance	5,580
Benefits - retirement	7,050
	<u>\$ 84,661</u>

See independent accountant's review report.

VIGE, TUJAGUE & NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET
P. O. BOX 1006
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.
FRANK G. TUJAGUE, C.P.A.
DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:
337-457-9324
FAX:
337-457-8743

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON
PROCEDURES

Terry Darbonne
City Marshal of Eunice, Louisiana
Eunice, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the City Marshal of Eunice, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the City Marshal of Eunice, Louisiana's compliance with certain laws and regulations during the year ended June 30, 2017 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the City Marshal of Eunice, Louisiana is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation 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, we 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 were made in accordance with R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable.

We noted no expenditures made during the year for materials and supplies exceeding \$30,000 or public works exceeding \$150,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The City Marshal of Eunice, Louisiana provided a listing of all employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The City Marshal of Eunice, Louisiana has no employees included as immediate family members.

Budgeting

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

The City Marshal of Eunice, Louisiana, prepared a budget in accordance with the Local Government Budget Act.

6. Trace the budget adoption and amendments to the minute book.

The City Marshal of Eunice, Louisiana is not required to keep minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the year did not exceed budgeted amounts by 5% or more. Actual revenues did not fail to meet budgeted revenues by 5% or more.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six disbursements indicated approval from

the Marshal.

Meetings

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

The City Marshal of Eunice, Louisiana had no requirements under the open meetings law.

Debt

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

We scanned bank deposit slips and discussed deposits with management 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 and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances or gifts.

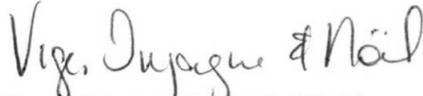
We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Prior Comments and Recommendations

The prior year report, dated December 21, 2016, did not include any comments or unresolved matters.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the City Marshal of Eunice, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.


Vige, Tujague & Noël, CPA's
Eunice, Louisiana
December 5, 2017

EUNICE CITY MARSHAL
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2017

Current Findings:

None

EUNICE CITY MARSHAL
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2017

2016-001 Budgeting

Condition:

The Marshal's Office exceeded certain budget line items by greater than 5%.

Criteria:

The Local Government Budget Act (R.S. 396:1301-1314) states that total budgeted revenues should not exceed total actual revenues by greater than 5% and total actual expenditures should not exceed total budgeted expenditures by greater than 5%. When this occurs, the budget should be amended prior to year end.

Cause:

The Marshal's accounting personnel did not have all year end adjustments in place when the budget was amended.

Effect:

The Marshal's actual expenditures exceeded budgeted expenditures by greater than 5%.

Recommendation:

We recommend that all year end adjustments be posted or estimated as correctly as possible to ensure that this is not a reoccurring problem.

Response:

The Marshal will comply with this recommendation.

Status:

This finding is cleared.

EUNICE CITY MARSHAL

LOUISIANA ATTESTATION QUESTIONNAIRE

Vige, Tujague & Noel
A Corporation of CPA's
P.O. Box 1006
Eunice, LA 70535 (Auditors)

In connection with your review of our financial statements as of June 30, 2017 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. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of July 11, 2017.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.
Yes [X] No []

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

Yes [X] 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 [X] No []

Meetings

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

Yes [X] 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 [X] 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 [X] No []

Prior-Year Comments

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

Yes [X] 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 [X] No []

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

Yes [X] 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 [X] No []

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

Yes [X] 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 [X] 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 [X] No []

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

Terry J. Barbone Marshal July 11, 2017 Date