

NEW IBERIA CITY MARSHAL

(A Component Unit of the City of New Iberia, Louisiana)

New Iberia, Louisiana

Compiled Financial Statements

As of and for the Year Ended June 30, 2019

NEW IBERIA CITY MARSHAL  
(A Component Unit of the City of New Iberia, Louisiana)  
New Iberia, Louisiana

Annual Financial Statements

As of and for the Year Ended June 30, 2019

**CONTENTS**

	<b>Page</b>
Accountant's Compilation Report	3
Balance Sheet- All Governmental Fund Types & Account Groups	4
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Fund	5
Compensation, Benefits, and Other Payments to the Agency Head	6

**R. PERRY TEMPLETON**  
CERTIFIED PUBLIC ACCOUNTANT  
(A PROFESSIONAL ACCOUNTING CORPORATION)

Phone 337/365-5546  
Facsimile 337/365-5547  
E-Mail: perry@ptempletoncpa.com

124 Washington Street  
Suite A  
New Iberia, Louisiana 70560-3885

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LA CPA'S

Honorable Jay Garzotto  
New Iberia City Marshal (Interim)  
New Iberia, LA

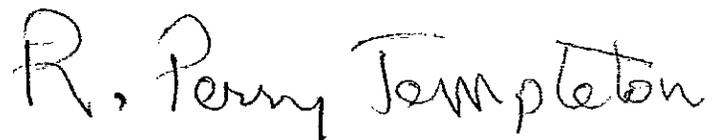
Management is responsible for the accompanying financial statements of the governmental activities of New Iberia City Marshal, a component unit of the City of New Iberia, Louisiana, as of and for the year ended June 30, 2019, which collectively comprise the Marshal's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has omitted the management's discussion and analysis information and budgetary comparison supplementary information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

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

The supplementary information contained in the Schedule of Compensation, Benefits and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

I am not independent with respect to the New Iberia City Marshal.



New Iberia, LA  
November 19, 2019

NEW IBERIA CITY MARSHAL  
(A Component Unit of the City of New Iberia, Louisiana)  
Balance Sheet – All Governmental Fund Types and Account Groups  
For the Year ended June 30, 2019

	<u>Governmental Fund Type General</u>	<u>Account Group General Fixed Assets</u>	<u>Totals (Memorandum Only)</u>
<b>ASSETS AND OTHER DEBITS</b>			
Cash	\$ 13,766	\$ -	\$ 13,766
Due from City Court of New Iberia	4,182	-	4,182
Equipment, furniture and fixtures	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets and Other Debits	 <u>\$ 17,948</u>	 <u>\$ -</u>	 <u>\$ 17,948</u>
 <b>LIABILITIES</b>			
Accounts Payable	3,980	-	3,980
Note Payable	<u>19,804</u>	<u>-</u>	<u>19,804</u>
 Total Current Liabilities	 <u>23,784</u>	 <u>-</u>	 <u>23,784</u>
 <b>FUND BALANCE</b>			
Unassigned (Deficit)	(10,122)	<u>-</u>	(10,122)
Restricted	4,286	-	4,286
Investment in general fixed assets	<u>-</u>	<u>-</u>	<u>-</u>
 Total Fund Balance (Deficit)	 <u>(5,836)</u>	 <u>-</u>	 <u>(5,836)</u>
 Total Liabilities and Fund Balance	 <u>\$ 17,948</u>	 <u>\$ -</u>	 <u>\$ 17,948</u>

See accountant's compilation report.

NEW IBERIA CITY MARSHAL  
(A Component Unit of the City of New Iberia, Louisiana)  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances – Governmental Fund  
For the Year Ended June 30, 2019

REVENUES	
Service Fees	\$ 34,443
Intergovernmental	
On Behalf Payments	60,049
Transfer from City of New Iberia	<u>10,000</u>
Total Revenue	<u>\$ 104,492</u>
EXPENDITURES	
Capital Outlay	-
Current	
Automobile Expense	4,636
Outside Services	38,625
Marshal's Salary	49,261
Marshal's Retirement and Benefits	10,788
Office Expenses	337
Legal & Accounting Costs	640
Dues, Meetings, & Insurance	375
Other Miscellaneous Costs	<u>2,057</u>
Total Expenditures	<u>106,719</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(2,227)
FUND BALANCE, BEGINNING OF YEAR	<u>(3,609)</u>
FUND BALANCE, END OF YEAR	<u>\$ (5,836)</u>

See accountant's compilation report.

NEW IBERIA CITY MARSHAL  
 (A Component Unit of the City of New Iberia, Louisiana)  
 New Iberia, Louisiana  
 Compensation, Benefits, and Other Payments to the  
 Agency Head  
 As of and for the Year Ended June 30, 2019

	AGENCY HEAD NAME	
	Honorable <u>Victor Delcambre</u>	Honorable <u>Jay Garzotto</u>
Base salary, including state supplemental	\$ 27,301	\$ 21,960
Benefits – insurance	3,653	37
Benefits – retirement	7,098	-
Civil Fees	11,690	362
Garnishments	8,892	10,482
Total	\$ 58,634	\$ 32,841

See accountant's compilation report.