

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To Opelousas City Marshal, Paul Mouton
 Opelousas, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Opelousas City Marshal, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Opelousas City Marshal's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Opelousas City Marshal as of December 31, 2020 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To Opelousas City Marshal, Paul Mouton
Opelousas, Louisiana
Page 2

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the budgetary comparison information on pages 22 and 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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 have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because of the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis information that the 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Opelousas City Marshal's basic financial statements. The other supplementary information on pages 29 to 31 is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements of the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 15, 2021 on our consideration of the Opelousas City Marshal's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Marshal's internal control over financial reporting and compliance.

John S. Dowling & Company

Opelousas, Louisiana
April 15, 2021

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2020

GOVERNMENTAL ACTIVITIES

ASSETS

Cash	\$ 5,452
Certificates of deposit	1,742
Garnishment Fund receivable	60,674
Receivables	4,476
Capital assets, net	19,105
<u>Total assets</u>	<u>91,449</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension	<u>9,717</u>
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LIABILITIES

Accounts payable	13,359
Payroll taxes payable	4,903
Retirement payable	2,169
Credit Card Payable	318
Capital lease payable	
Due within one year	1,768
Due in more than one year	589
<u>Total liabilities</u>	<u>23,106</u>

NET POSITION

Net investment in capital assets	16,748
Restricted	5,143
Unrestricted	<u>56,169</u>
<u>Total net position</u>	<u>78,060</u>

The notes to the financial statements are an integral part of this statement.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities				
General government	\$ 664,812	\$ 71,728	\$ -	\$ (593,084)
<u>Total governmental activities</u>	<u>664,812</u>	<u>71,728</u>	<u>-</u>	<u>(593,084)</u>
General revenues				
Intergovernmental				560,917
Interest income				770
Disposal of assets				2,545
Miscellaneous				311
<u>Total governmental revenues</u>				<u>564,543</u>
Change in net position				(28,541)
Net position, January 1, 2020				<u>106,601</u>
Net position, December 31, 2020				<u>78,060</u>

The notes to the financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
BALANCE SHEET
DECEMBER 31, 2020

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND - TRAINING & EQUIPMENT</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>			
Cash	\$ 3,047	\$ 2,405	\$ 5,452
Certificates of deposit	1,742	-	1,742
Due from Garnishment Fund	60,674	-	60,674
Due from General Fund	-	2,207	2,207
Receivables	3,945	531	4,476
<u>Total assets</u>	<u>69,408</u>	<u>5,143</u>	<u>74,551</u>
<u>LIABILITIES AND FUND BALANCE</u>			
<u>LIABILITIES</u>			
Accounts payable	\$ 13,359	-	\$ 13,359
Payroll taxes payable	4,903	-	4,903
Retirement payable	2,169	-	2,169
Credit card payable	318	-	318
Due to Special Revenue Fund	2,207	-	2,207
<u>Total liabilities</u>	<u>22,956</u>	<u>-</u>	<u>22,956</u>
<u>FUND BALANCE</u>			
Fund balance - restricted	-	5,143	5,143
Fund balance - unassigned	46,452	-	46,452
<u>Total fund balance</u>	<u>46,452</u>	<u>5,143</u>	<u>51,595</u>
<u>Total liabilities and fund balance</u>	<u>69,408</u>	<u>5,143</u>	<u>74,551</u>

The notes to the financial statements are an integral part of this statement.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2020

Total fund balance for the governmental fund at December 31, 2020		\$ 51,595
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the fund.		
Cost of capital assets	\$ 111,591	
Less: Accumulated depreciation	<u>(92,486)</u>	19,105
Deferred outflows of resources related to employer contributions subsequent to the measurement date are expenditures in the governmental fund.		9,717
Long-term liabilities:		
Capital lease payable		<u>(2,357)</u>
Total net position of governmental activities at December 31, 2020		<u><u>78,060</u></u>

The notes to the financial statements are an integral part of this statement.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL GOVERNMENTAL FUNDS
<u>REVENUES</u>			
Fines and forfeitures			
Fines and subpoenas - City Court	\$ 25,548	\$ -	\$ 25,548
Civil fees	17,069	5,390	22,459
Garnishment revenue	23,721	-	23,721
Intergovernmental			
Salary reimbursements	14,800	-	14,800
Other reimbursements - DA	33,720	-	33,720
Juvenile mileage	125	-	125
Parish government reimbursements	98,331	-	98,331
On behalf payments - State of Louisiana	13,159	-	13,159
On behalf payments - City of Opelousas	400,782	-	400,782
Interest income	770	-	770
Other			
Miscellaneous	311	-	311
<u>Total revenues</u>	<u>628,336</u>	<u>5,390</u>	<u>633,726</u>
<u>EXPENDITURES</u>			
Current operating			
Salaries	134,400	-	134,400
Payroll taxes	7,281	-	7,281
On behalf payments - State of Louisiana	13,159	-	13,159
On behalf payments - City of Opelousas	400,782	-	400,782
Auto repairs and maintenance	11,541	-	11,541
Insurance	334	-	334
Office supplies	10,354	247	10,601
Equipment repairs and maintenance	6,308	-	6,308
Uniforms	1,556	-	1,556
Dues and conventions	245	-	245
Police supplies	697	-	697
Accounting	12,790	-	12,790
Computer expense	680	-	680
Internet	2,463	-	2,463
Travel and meetings	242	-	242
Telephone	5,787	-	5,787
Marshal Fees	14,022	-	14,022
Advertising	103	-	103
Miscellaneous	886	-	886
Lease expense	16,556	-	16,556
Retirement	18,850	-	18,850
Debt service	1,915	-	1,915
<u>Total expenditures</u>	<u>660,951</u>	<u>247</u>	<u>661,198</u>
<u>OTHER FINANCING SOURCES</u>			
Proceeds from disposal of asset	2,545	-	2,545
<u>Total other financing sources</u>	<u>2,545</u>	<u>-</u>	<u>2,545</u>
<u>NET CHANGE IN FUND BALANCE</u>	(30,070)	5,143	(24,927)
<u>FUND BALANCE, beginning of year</u>	<u>76,522</u>	<u>-</u>	<u>76,522</u>
<u>FUND BALANCE, end of year</u>	<u>46,452</u>	<u>5,143</u>	<u>51,595</u>

The notes to the financial statements are an integral part of this statement.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN THE FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Total net change in the fund balance for the year December 31, 2020, per Statement of Revenues, Expenditures, and Changes in Fund Balance	\$(24,927)
Capital outlay which is considered an expenditure on Statement of Revenues, Expenditures, and Changes in Fund Balance	-
The governmental fund reports capital outlay as expenditures. However, in the statement of activities, the cost of these assets are allocated over their estimated useful life and reported as depreciation expense Depreciaiton	(6,212)
Repayment of capital lease is considered an expenditure in the governmental funds, but their repayment reduces liabilities in the Statement of Net Position	1,915
Pension expenditures related to employer contributions subsequent to the measurement are expenditures in the governmental fund	<u>683</u>
Total change in net position for the year ended December 31, 2020, per Statement of Activities	<u><u>(28,541)</u></u>

The notes to the financial statements are an integral part of this statement.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
AGENCY FUND
STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 2020

	<u>FIDUCIARY</u> <u>FUND TYPE</u> <u>GARNISHMENT FUND</u>
<u>ASSETS</u>	
Cash	\$ 669
Certificate of deposit	<u>60,005</u>
<u>Total assets</u>	<u><u>60,674</u></u>
 <u>LIABILITIES</u>	
Due to General Fund	<u>\$ 60,674</u>
<u>Total liabilities</u>	<u><u>60,674</u></u>

The notes to the financial statements are an integral part of this statement.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. The Reporting Entity

The Opelousas City Marshal was established under the provisions of Louisiana Revised Statutes 13:1879. The Marshal is charged with the responsibility of conducting, policing, and securing functions for Opelousas City Court. Operations of the Marshal's office are funded by court costs charged by Opelousas City Court.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the primary government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the Opelousas City Marshal is a primary government due to the following:

1. The Marshal is an independently elected official.
2. The Marshal is fiscally independent of the City of Opelousas.
3. The Marshal is legally separate from the City of Opelousas.

The accompanying basic financial statements present information only on the funds maintained by the City Marshal.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation

Government-wide Financial Statements (GWFS).

The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of Opelousas City Marshal, as a whole. They include all funds of the reporting entity. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are 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 or services offered by the program, 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.

Fund Financial Statements.

Financial statements of the reporting entity are organized into funds each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitutes its assets, liabilities, fund equity, revenues, and expenditures.

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The Governmental Fund of the City Marshal includes:

The Opelousas City Marshal reports the following major governmental funds.

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

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Additionally, the Opelousas City Marshal reports the following fund type.

The Agency Fund type is used to account for assets held by a government in a trustee or agent capacity for others. Agency funds generally serve as clearing accounts. The Marshal's Agency Fund is as follows:

The Agency Fund is the Garnishment Fund of the Opelousas City Marshal. It is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

C. Measurement Focus/Basis of Accounting

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

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus/Basis of Accounting (Continued)

Measurement Focus

The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. 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.

The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

D. 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 reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. 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 end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

Revenues

Fines and reimbursements are recorded when they become susceptible to accrual. Miscellaneous revenues are recorded when received.

Expenditures

Expenditures are recorded when the related liability is incurred.

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of year-end unless significant.

The City Marshal does not employ the encumbrance system of accounting.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Investments

Louisiana statutes authorize the City Marshal to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

F. Receivables

The receivables account represents fines receivable, salary reimbursement, juvenile mileage, subpoenas receivable, restitutions receivable, and bond forfeitures receivable, and miscellaneous receivable.

The fines receivable amount represents fines collected by the Opelousas City Court for the current year but not remitted to the City Marshal until the next year.

The salary reimbursement receivable represents the amount the St. Landry Parish District Attorney reimbursed for the current year for salaries but did not remit to the City Marshal until the next year.

The subpoenas receivable represents the amount collected by the Opelousas City Court for the current year but not remitted to the City Marshal until the next year.

The bond forfeitures receivable represents amounts collected by the Opelousas City Court, mainly from bonding agencies, when defendants fail to appear in court for the current year but not remitted to the City Marshal until the next year.

The miscellaneous receivable represents amounts that are not included in any of the above categories.

G. Capital Assets

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

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 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:

Equipment	5-20 years
Autos	10-20 years

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

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Deferred Outflow 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 or revenues, respectively.

I. Long-term Debt

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists of capital lease payable. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements.

J. Budget

The City Marshal adopts a budget before the beginning of each year on a basis consistent with generally accepted accounting principles (GAAP). If necessary, the budget is amended. All budgetary appropriations lapse at the end of each year.

K. Annual Sick Leave

All annual leave accumulated in 2020 was converted to sick leave on December 31, 2020. Sick leave is paid upon retirement or death, up to a maximum of 240 hours at a rate computed by taking the current monthly salary provided by the Opelousas City Marshal and dividing that amount by 160 hours. Accrued compensated absences are inconsequential at December 31, 2020, and thus are not recorded in these financial statements.

L. Equity Classifications

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

1. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Net position – restricted - Consists of net assets 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.
3. Net position – unrestricted - All other net assets 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 balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Equity Classifications (Continued)

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.

1. 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 for enabling legislation.
2. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by the Marshal – the government's highest level of decision-making authority. 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.
3. Assigned fund balance – This classification reflects the amounts constrained by the City 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 nonspendable and are neither restricted nor committed.
4. 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.

The Marshal considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Marshal would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

M. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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 revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (2) - CASH AND CERTIFICATES OF DEPOSIT

Cash consists of demand deposit accounts in the General Fund, one demand deposit account in the Special Revenue Fund, and one demand deposit account in the Garnishment Agency Fund. At year-end, the carrying amount of the City Marshal's cash accounts was \$6,120. The bank balance of cash was \$25,563 and was covered by federal depository insurance. The carrying amount and the bank balance of certificates of deposit at year-end were \$61,747. The bank balance was covered by federal depository insurance.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the City Marshal's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting balances) must be secured by federal deposit 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 the amount on deposit with the fiscal agent bank. These securities are held in the name of the City Marshal or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

As of December 31, 2020, the City Marshal's total bank balances were fully insured and therefore not exposed to custodial credit risk. The City Marshal does not have a policy for custodial credit risk.

NOTE (3) - RECEIVABLES

Receivables at December 31, 2020 consist of the following:

Fines	\$ 1,629
Juvenile mileage	3
Subpoenas	180
Civil fees - equipment & training	531
Miscellaneous	<u>2,133</u>
<u>Total</u>	<u><u>4,476</u></u>

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (4) - CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	Balance 1/1/2020	Additions	Retirements	Balance 12/31/2020
Governmental Activities				
Automobiles	\$ 48,126	\$ -	\$ -	\$ 48,126
Equipment	63,465	-	-	63,465
<u>Totals</u>	<u>111,591</u>	<u>-</u>	<u>-</u>	<u>111,591</u>
Less accumulated depreciation				
Automobiles	38,255	1,418	-	39,673
Equipment	48,019	4,794	-	52,813
<u>Total accumulated depreciation</u>	<u>86,274</u>	<u>6,212</u>	<u>-</u>	<u>92,486</u>
Capital assets, net	<u>25,317</u>	<u>(6,212)</u>	<u>-</u>	<u>19,105</u>

Depreciation expense for the year ended December 31, 2020, amounted to \$6,212.

The land and building in which the Opelousas City Marshal operates, are provided by and currently owned by the City of Opelousas, Louisiana.

NOTE (5) - ON-BEHALF PAYMENTS

Employees of the Opelousas City Marshal's office received salaries and fringe benefits from various agencies and are included in the financial statements. The following is a summary of these on-behalf payments:

State of Louisiana	
State supplemental pay	\$ 13,159
City of Opelousas	
Salaries	273,764
Group health	39,901
Medicare	5,821
MERS contributions	81,296

The cost of some expenditures for the operation of the Opelousas City Marshal's office are paid by the City of Opelousas and are not included in the financial statements. They are as follows:

City of Opelousas	
Vehicle and equipment maintenance expenses	\$ 17,065
Telephone, postage, office supplies	2,945

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (6) - INTERFUND RECEIVABLES AND PAYABLES

During the course of operations, transactions occur between funds that may result in amounts owed between funds. Those related goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. In the government-wide financial statements, interfund receivables and payables are eliminated within the governmental activities. All of these accounts are expected to be repaid within one year from the date of the financial statements.

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 60,674	\$ 2,207
Special Revenue Fund	2,207	-
Garnishment Fund	<u>-</u>	<u>60,674</u>
	<u>62,881</u>	<u>62,881</u>

NOTE (7) - CHANGES IN LONG-TERM DEBT

Opelousas City Marshal entered into a capital lease agreement with KS State Bank, for five radios on May 25, 2017. The first monthly payment was due on June 25, 2017. The agreement requires monthly payments of \$147.32 for sixty months which are recorded in the General Fund, secured by the radios.

The following is a summary of long-term debt transactions of Opelousas City Marshal for the year ended December 31, 2020

	<u>Governmental Activities</u>
Capital lease payable at 1/01/2020	\$ 4,272
Payments	<u>(1,915)</u>
Capital lease payable at 12/31/2020	<u>2,357</u>
Due within one year	<u>\$ 1,768</u>

Maturities of long-term debt are as follows:

<u>Year Ending December 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,643	\$ 125	\$ 1,768
2022	<u>575</u>	<u>14</u>	<u>589</u>
	<u>2,218</u>	<u>139</u>	<u>2,357</u>

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (8) - LEASE COMMITMENTS

Opelousas City Marshal entered into a monthly operating lease for three 2015 Ford police interceptor SUVs in June 2017. Twelve monthly payments were made for \$1,379.73. Lease expense at December 31, 2020 totaled \$16,556.

Maturities of lease payments are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	<u>\$ 6,770</u>	<u>\$ 128</u>	<u>\$ 6,898</u>
	<u>6,770</u>	<u>128</u>	<u>6,898</u>

Opelousas City Marshal entered into a monthly operating lease for two 2020 Ford F150 trucks in October 2020. Monthly payments will begin March 2021.

<u>Year Ending December 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	<u>\$ 10,635</u>	<u>\$ 3,162</u>	<u>\$ 13,797</u>
2022	<u>14,417</u>	<u>2,140</u>	<u>16,557</u>
2023	<u>15,004</u>	<u>1,552</u>	<u>16,556</u>
2024	<u>15,616</u>	<u>941</u>	<u>16,557</u>
2025	<u>15,018</u>	<u>304</u>	<u>15,322</u>
	<u>70,690</u>	<u>8,099</u>	<u>78,789</u>

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (9) - AGENCY FUND

Changes in Assets and Liabilities

ASSETS

Cash, as of January 1, 2020	\$ 60,674
Additions	356,016
Reductions	<u>(356,016)</u>
Cash, as of December 31, 2020	<u>60,674</u>

LIABILITIES

Due to General Fund and litigants, as of January 1, 2020	\$ 60,674
Additions	356,016
Reduction	<u>(356,016)</u>
Due to General Fund and litigants, as of December 31, 2020	<u>60,674</u>

NOTE (10) - RETIREMENT PLAN

General: The Opelousas City Marshal participates in funding a retirement plan under the City of Opelousas because the majority of salaries and benefits are paid by the City of Opelousas:

Municipal Employees' Retirement System

Plan Description: Substantially all of the Opelousas City Marshal's full-time employees are provided pension benefits, under the City of Opelousas, through the Municipal Employees' Retirement System of Louisiana, Plan A. This plan is a cost-sharing, multiple-employer, statewide funded plan. In addition to employee payroll deductions, The Marshal funds are remitted to the retirement system and are recorded expenditures. The retirement system is administered and controlled by a separate board of trustees. Contributions of participating agencies are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. The Municipal Employees' Retirement System issues a publicly available financial report that includes financial statements and Required Supplementary Information. The report may be obtained at www.mersla.com.

Funding Policy: Plan A members of the Municipal Employees' Retirement System are required by state statute to contribute 9.5% of their annual covered salary and the Marshal (as the employer) is required to contribute at an actuarially determined rate. The rate for the plan year ended June 30, 2020 was 27.75% of annual covered payroll.

The contribution requirements of plan members and the employer are established by and may be amended by state law. As required by state law, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The employer contribution is additionally funded by the State of Louisiana through the annual Legislative appropriation. The Opelousas City Marshal's employer contributions to Municipal Employees'

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE (10) - RETIREMENT PLAN (Continued)

Retirement System for the year ended December 31, 2020 was \$18,850 and was equal to the required contribution for the year.

At December 31, 2020 the City Marshal reported deferred outflows of resources related to pensions from employer contributions subsequent to the June 30, 2020 measurement date of \$9,717. Deferred outflows of resources related to pensions resulting from the City Marshal's contributions subsequent to the measurement date of the plan year will be recognized as pension expense in the year ending December 31, 2020.

Payables to the Pension Plan: At December 31, 2020, Opelousas City Marshal reported a payable to the Municipal Employees' Retirement System of Louisiana of \$2,169.

NOTE (11) - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The Opelousas City Marshal does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

NOTE (12) - SUBSEQUENT EVENTS

Subsequent events were evaluated through April 15, 2021, which is the date the financial statements were available to be issued. As of April 15, 2021, there were no subsequent events noted.

NOTE (13) - UNCERTANTIES

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease (Covid-19) as a pandemic. This matter may negatively impact the results of the Opelousas City Marshal's operations and financial position, but the related financial impact cannot be reasonably estimated at this time

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Fines and forfeitures				
Fines and subpoenas - City Court	\$ 30,000	\$ 25,000	\$ 25,548	\$ 548
Bond forfeitures income	500	-	-	-
Garnishment revenue	37,000	25,000	23,721	(1,279)
Civil Fees	-	14,000	17,069	3,069
Intergovernmental				
Salary reimbursements	14,000	14,000	14,800	800
Other reimbursements - DA	60,000	34,000	33,720	(280)
Juvenile and citation mileage	150	150	125	(25)
Parish government reimbursements	68,000	74,000	98,331	24,331
On behalf payments	375,000	400,000	413,941	13,941
Interest income	100	200	770	570
Insurance reimbursement	500	-	-	-
Other				
Donations	500	-	-	-
Miscellaneous	500	500	311	(189)
<u>Total revenues</u>	<u>586,250</u>	<u>586,850</u>	<u>628,336</u>	<u>41,486</u>
<u>EXPENDITURES</u>				
Current operating				
Salaries	135,000	120,000	134,400	(14,400)
Payroll taxes	10,800	7,000	7,281	(281)
Auto repairs and maintenance	20,000	14,000	11,541	2,459
Fuel	500	800	-	800
Insurance	300	600	334	266
Internet	4,500	2,200	2,463	(263)
Office supplies	6,000	2,000	10,354	(8,354)
Uniforms	5,000	2,100	1,556	544
Dues and conventions	1,000	1,000	245	755
Equipment repairs and maintenance	750	5,500	6,308	(808)
Police supplies	15,000	1,500	697	803
Basic training	1,000	-	-	-
Accounting	13,000	15,000	12,790	2,210
Computer costs	1,000	1,500	680	820
Travel and meetings	1,000	500	242	258
Telephone	8,000	5,500	5,787	(287)
Interest	150	-	-	-
Marshal Fees	-	14,000	14,022	(22)
Advertising	-	-	103	(103)
Miscellaneous	500	500	886	(386)
Lease	16,500	17,500	16,556	944
Retirement	20,000	20,000	18,850	1,150
On behalf payments	375,000	400,000	413,941	(13,941)
Capital outlay	2,000	-	-	-
Debt service	1,800	1,800	1,915	(115)
<u>Total expenditures</u>	<u>638,800</u>	<u>633,000</u>	<u>660,951</u>	<u>(27,951)</u>
<u>OTHER FINANCING SOURCES</u>				
Proceeds from disposal of asset	500	2,045	2,545	500
<u>Total other financing sources</u>	<u>500</u>	<u>2,045</u>	<u>2,545</u>	<u>500</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(52,050)</u>	<u>(44,105)</u>	<u>(30,070)</u>	<u>14,035</u>
<u>FUND BALANCE, beginning of year</u>			<u>76,522</u>	
<u>FUND BALANCE, end of year</u>			<u>46,452</u>	

See independent auditor's report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>				
Fines and forfeitures				
Training	\$ 7,000	\$ 7,000	\$ 5,390	\$ (1,610)
<u>Total revenues</u>	<u>7,000</u>	<u>7,000</u>	<u>5,390</u>	<u>(1,610)</u>
<u>EXPENDITURES</u>				
Current operating				
Office supplies	500	500	247	253
Training	1,000	1,000	-	1,000
Miscellaneous	300	300	-	300
<u>Total expenditures</u>	<u>1,800</u>	<u>1,800</u>	<u>247</u>	<u>1,553</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>5,200</u>	<u>5,200</u>	5,143	<u>(57)</u>
<u>FUND BALANCE</u> , beginning of year			-	
<u>FUND BALANCE</u> , end of year			<u>5,143</u>	

See independent auditor's report.

RELATED REPORTS

James L. Nicholson, Jr., CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



John S. Dowling, CPA - 1904-1984
 John Newton Stout, CPA - 1936-2005
 Chizal S. Fontenot, CPA - 1955-2012
 Russell J. Stelly, CPA - 1942 - 2019

Van L. Auld, CPA

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Retired

Harold Dupre, CPA - 1996
 Dwight Ledoux, CPA - 1998
 Joel Lanclos, Jr., CPA - 2003
 G. Kenneth Pavy, II, CPA - 2020

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL
 CONTROL OVER FINANCIAL REPORTING AND ON
 COMPLIANCE AND OTHER MATTERS BASED ON AN
 AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
 ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Opelousas City Marshal Paul Mouton
 Opelousas, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Opelousas City Marshal as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Opelousas City Marshal's basic financial statements and have issued our report thereon dated April 15, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Opelousas City Marshal's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Opelousas City Marshal's internal control. Accordingly, we do not express an opinion on the effectiveness of the Opelousas City Marshal's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charges with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2020-1 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Opelousas City Marshal's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the

Opelousas City Marshal Paul Mouton
Opelousas, Louisiana
Page 2

determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards, described in the accompanying schedule of findings and responses as items 2020-2.

Opelousas City Marshal's Responses to Findings

The Opelousas City Marshal's responses to these findings identified in our audit are described in the accompanying schedule of findings and responses. The Opelousas City Marshal's responses were not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Dowling & Company

Opelousas, Louisiana
April 15, 2021

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020

Section I - SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of the Opelousas City Marshal.
2. One significant deficiency and no material weakness relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and on Other Matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
3. One instance of noncompliance relating to the audit of the financial statements was reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
4. No management letter was issued for the Opelousas City Marshal as of and for the year ended December 31, 2020.
5. There was no single audit required under 2CFR 200.516(a) (Uniform Guidance).

Section II - 2020 FINDINGS - FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2020-1 Inadequate Segregation of Duties

Condition: Due to the small number of employees, the Opelousas City Marshal did not have adequate segregation of functions within the accounting system.

Criteria: Accounting duties should be segregated among employees.

Cause: There are a small number of employees at the Opelousas City Marshal performing the daily operating activities.

Effect: The accounting functions are not segregated, and it is important that you are aware of this condition because errors or fraud could occur and not be detected.

Recommendation: A system of internal control should be established in order to mitigate the problem of having such a small number of employees performing the daily accounting functions.

Response: There are simply not enough employees at the Marshal's Office to properly segregate the accounting duties.

Contact Person: Marshal Paul Mouton

COMPLIANCE

2020-2 Budget Amendment

Condition: The budget was not properly amended.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

Section II - 2020 FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

Criteria: Louisiana Local Government Budget Act (RS 39:1311(a)(2) states that the budget be amended when actual revenues are less than budgeted revenues by five percent or more.

Cause: The budget was not properly amended.

Effect: Actual revenues were less than budgeted revenues by \$1,610 in the Special Revenue Fund which is a variance of thirty percent.

Recommendation: The Opelousas City Marshal's office should consult and follow the Louisiana Local Government Budget Act.

Response: We will ensure that the budget is properly amended in the future.

Contact Person: Marshal Paul Mouton

Section III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

N/A

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

INTERNAL CONTROL

2019-1 - Inadequate Segregation of Duties

Repeat comment.

2019-2 – Budget Amendment

Repeat comment.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III – MANAGEMENT LETTER

No findings

OTHER SUPPLEMENTARY INFORMATION

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2020

Agency Head Name: Paul Mouton, City Marshal

Purpose	Amount
Salary - City	\$ 40,356
Salary - Parish Government	9,600
Benefits - insurance	5,463
Benefits - retirement	11,567
Civil suits - City Court	13,324
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses*	0
Special meals	0

See independent auditor's report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
GENERAL FUND JUSTICE SYSTEM FUNDING
SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>RECEIPTS FROM:</u>	<u>SIX MONTH PERIOD ENDED 6/30/2020</u>	<u>SIX MONTH PERIOD ENDED 12/31/2020</u>
Opelousas City Court - Civil Fees	\$ 7,155	\$ 9,721
Opelousas City Court - Criminal Costs/Fees	<u>11,432</u>	<u>14,406</u>
<u>Total Receipts</u>	<u>18,587</u>	<u>24,127</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ 1,629</u>

See independent auditor's report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
SPECIAL REVENUE FUND JUSTICE SYSTEM FUNDING
SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020

	SIX MONTH PERIOD ENDED 6/30/2020	SIX MONTH PERIOD ENDED 12/31/2020
<u>RECEIPTS FROM:</u>		
Opelousas City Court - Civil Fees	\$ 2,260	\$ 3,070
<u>Total Receipts</u>	<u>2,260</u>	<u>3,070</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ 531</u>

See independent auditor's report.