

**RAYNE CITY MARSHAL  
RAYNE, LOUISIANA**

**Financial Report  
September 30, 2025**

**THIBODEAUX ACCOUNTING COMPANY  
A LIMITED LIABILITY COMPANY  
POST OFFICE BOX 34  
RAYNE, LOUISIANA 70578**

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

**CONTENTS**

	<u>Page</u>
Independent Accountant's Compilation Report	1 - 2
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIALS STATEMENTS (GWFS)</b>	
Statement of Net Position	5
Statement of Activities	6
<b>FUND FINANCIAL STATEMENTS</b>	
Balance Sheet - Governmental Funds	8
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	9
Statement of Revenues, Expenditures, and Changes in Fund Balances	10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	11
Statement of Fiduciary Net Position	12
Statement of Changes in Fiduciary Net Position	13
<b>NOTES TO BASIC FINANCIAL STATEMENTS</b>	15-19
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary Comparison Schedule - General Fund	21
<b>OTHER SUPPLEMENTARY INFORMATION</b>	
Justice System Funding Schedule - Receiving Entity	23
Schedule of Compensation, Benefits, and Other Payments to Agency Head	24
<b>COMPLIANCE</b>	
<b>SCHEDULE OF CURRENT AND PRIOR YEAR FINDINGS AND MANAGEMENT'S CORRECTIVE ACTION PLAN</b>	26

# THIBODEAUX ACCOUNTING COMPANY

A LIMITED LIABILITY COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Rayne City Marshal  
Rayne, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Rayne City Marshal (the District), a component of the City of Rayne, Louisiana, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

### **Supplementary Information**

The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 24 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that Budgetary Comparison Schedule on page 21 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

Rayne City Marshal  
Rayne, Louisiana

Management has omitted 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. 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.

***Thibodeaux Accounting Company***  
A Limited Liability Company

Rayne, Louisiana  
March 30, 2026

**BASIC FINANCIAL STATEMENTS**

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

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

**STATEMENT OF NET POSITION**  
**September 30, 2025**

**ASSETS**

	<u>2025</u>
Cash and cash equivalents	\$ 46,887
Investments	-
Receivables	2,950
Capital assets (net)	52,871
Total Current Assets	<u>\$ 102,708</u>

**LIABILITIES AND NET POSITION**

Accounts payable	\$ 2,138
Total Liabilities	<u>\$ 2,138</u>

**NET POSITION**

Net Position	
Net investment in capital assets	\$ 53,817
Unrestricted	<u>46,753</u>
Total Net Position	<u>\$ 100,570</u>
Total Liabilities and Net Position	<u>\$ 102,708</u>

See accompanying notes and independent accountant's compilation report.

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2025

		Program Revenues		Net (Expenses) Revenues & Change in Net Position
<u>GOVERNMENTAL ACTIVITIES:</u>	<u>Expenses</u>	<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants &amp; Contributions</u>	<u>Governmental Activities</u>
General Government	\$ 92,298	\$ 156,285	\$ -	\$ 63,987
<b>Total Governmental Activities</b>	<b>\$ 92,298</b>	<b>\$ 156,285</b>	<b>\$ -</b>	<b>\$ 63,987</b>
General Revenues & Transfers:				
Miscellaneous income				\$ -
Interest and other earnings				-
Total General Revenues and Transfers				\$ -
CHANGE IN NET POSITION				\$ 63,987
PRIOR PERIOD ADJUSTMENT				54
NET POSITION- BEGINNING				36,529
NET POSITION - ENDING				\$ 100,570

See accompanying notes and independent accountant's compilation report.

**FUND FINANCIAL STATEMENTS**

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

**BALANCE SHEET - GOVERNMENTAL FUNDS**  
September 30, 2025

	General Fund	Total Governmental Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 46,887	\$ 46,887
Investments, at cost	-	-
Receivables	2,950	2,950
Total Assets	\$ 49,837	\$ 49,837
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accrued payables	\$ 2,138	\$ 2,138
Total Liabilities	\$ 2,138	\$ 2,138
Fund Balances:		
Unassigned	\$ 47,699	\$ 47,699
Total Fund Balances	\$ 47,699	\$ 47,699
Total Liabilities and Fund Balances	\$ 49,837	\$ 49,837

See accompanying notes and independent accountant's compilation report.

**MERMENTAU RIVER HARBOR & TERMINAL DISTRICT**  
**MERMENTAU, LOUISIANA**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
September 30, 2025

TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS AT DECEMBER 31, 2025	\$ 47,699
Total net assets reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Capital assets, net of accumulated depreciation	<u>\$ 52,871</u>
 TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES AT DECEMBER 31, 2025	 <u><u>\$ 100,570</u></u>

See accompanying notes and independent accountant's compilation report.

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES- GENERAL FUND  
For the Year Ended September 30, 2025

**REVENUES**

Fees, Charges and Commission for Services	\$ 156,285
Interest and other earnings	-
Miscellaneous income	-
	<hr/>
Total Revenues	<u>\$ 156,285</u>

**EXPENDITURES**

Public Safety	
Bank fees	\$ 12
Dues & subscriptions	890
Department supplies	530
Car Expense	11,200
Advertising	1,748
Deputy marshal fees	8,575
Uniform expense	716
Telephone expense	2,088
Educational Expense	11,236
Insurance	5,072
Court security	675
Marshal fees	33,372
Capital outlay	55,649
Salaries & wages	12,591
Other expenses	761
	<hr/>
Total Expenditures	<u>\$ 145,115</u>

Excess (Deficiency) of Revenues	
Over Expenditures	\$ 11,170

FUND BALANCES AT BEGINNING	
OF YEAR	<hr/> 36,529

FUND BALANCES AT END OF YEAR	<u><u>\$ 47,699</u></u>
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See accompanying notes and independent accountant's compilation report.

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
For the Year Ended September 30, 2025

NET CHANGE IN FUND BALANCE - PER STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE	\$ 11,170
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Amounts reported for governmental activities in the statement of activities  
are 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	\$ 55,649	
Depreciation expense	<u>(2,832)</u>	<u>\$ 52,817</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 63,987</u>
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See accompanying notes and independent accountant's compilation report.

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

**STATEMENT OF FIDUCIARY NET POSITION**  
**September 30, 2025**

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	<u>\$ 31,983</u>
Total Assets	<u><u>\$ 31,983</u></u>
<b>NET POSITION</b>	
Restricted for individuals, organizations or other governments	<u>\$ 31,983</u>
Total Liabilities	<u><u>\$ 31,983</u></u>

See accompanying notes and independent accountant's compilation report.

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**September 30, 2025**

	<u>Custodial Funds</u>
<b>Additions:</b>	
Fines and court costs	\$ 101,046
Cash bonds	
Total Additions	<u>101,046</u>
<b>Deductions</b>	
Deposits settled to -	
Payments to other entities	
Marshal commissions	<u>90,885</u>
Total Deductions	<u>90,885</u>
Net position - beginning	<u>21,822</u>
Net position - ending	<u><u>\$ 31,983</u></u>

See accompanying notes and independent accountant's compilation report.

**NOTES TO FINANCIAL STATEMENTS**

**RAYNE CITY MARSHAL  
RAYNE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2025

**Note 1. Summary of Significant Accounting Policies**

The Rayne City Marshal (hereinafter “the Marshal”) is an elected official who serves six-year terms. The Marshal is charged with the responsibility of conducting policing and security functions for the City of Rayne, Louisiana.

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

The accompanying basic financial statements of the Rayne City Marshal have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**Financial Reporting Entity:**

The Marshal is an independently elected official; however, the Marshal is fiscally dependent on the City of Rayne. The City of Rayne maintains and operates the building in which the office is located and provides funds for salaries, equipment, and expenditures of the office. Because the Marshal is fiscally dependent on the City of Rayne, the Marshal was determined to be a component unit of the City of Rayne, the financial reporting entity.

**Basis of Presentation**

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the Marshal’s Office as a whole. These statements include all the financial activities of the City Marshal’s office. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

The City Marshal’s office only maintains one Governmental Fund – General Fund. All fiduciary activities are provided by Rayne City Court on behalf of the City Marshal’s office and are accounted for separately through the Rayne City Court Marshal’s Trust Fund.

**Fund Accounting:**

The Marshal uses fund accounting to maintain its financial records and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain office functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**RAYNE CITY MARSHAL  
RAYNE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2025

*Governmental Fund*

Governmental funds account for all of the Marshal's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the Marshal. The following is the Marshal's governmental fund:

General Fund – the general operating fund of the Marshal accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose, provided it is expended or transferred in accordance with state and federal laws and according to the Marshal's policy.

*Fiduciary Fund*

Custodial funds account for assets held by the Marshal for various local governments and others. Fiduciary fund statements are prepared using the economic resources except those required to be accounted for in another fund.

**Basis of Accounting:**

The modified accrual basis of accounting is utilized whereby revenues are recognized when they become available and measurable and expenditures when they are incurred. Measurable means the amount of the transactions can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Marshal considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred.

**Vacation and Sick Leave:**

The Rayne City Marshal has no vacation or sick leave policies as of September 30, 2025.

**Assets Deferred Outflows, Liabilities, Deferred Inflows and Equity**

**Cash and cash equivalents**

For purposes of the statement of net position, cash and cash equivalents includes all demand accounts of the Marshal. Under state law, the Marshal may deposit funds within a fiscal agent bank organized under the laws of the state of Louisiana, the laws of any other state in the union, or laws of the United States of America. The Marshal may invest in certificates and time deposits of state banks organized under Louisiana laws and national banks having principle offices in Louisiana.

**Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. The Marshal's accounting policies regarding capital assets are that assets, with an initial cost of \$1,000 or more, are to be capitalized and depreciated over their estimated useful lives. Purchased or constructed capital assets are valued at historical cost or estimated historical cost. Donated capital assets are recorded at acquisition at the date of

**RAYNE CITY MARSHAL  
RAYNE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2025

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

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

Vehicles	5 years
Equipment	5 years

**Deferred Outflows of Resources and Deferred Inflows of Resources**

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows or resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There were no deferred outflows of resources or deferred inflows of resources as of September 30, 2025.

**Equity Classifications**

Equity is classified as net assets and displayed in three components:

1. Investment 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 borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net assets – Consists of net assets with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or by (b) laws through constitutional provisions or enabling legislation.
3. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the governmental fund financial statements, fund balances are classified as follows:

1. Non-Spendable Fund Balance – amounts that can be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted Fund Balance – amounts that can be spent only for specific purposes because of state statutes, state or federal laws, or externally imposed conditions by grantors, creditors, or citizens.
3. Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action by the Marshal.
4. Assigned Fund Balance – amounts that are constrained by the Marshal's intent that they will be used for specific purposes. The Marshal is the only individual authorized to assign amounts for a specific purpose and is the highest level of decision-making. Therefore, amounts must be reported as committed.
5. Unassigned Fund Balance – all amounts not included in other spendable classifications.

The Marshal considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Marshal also considers

**RAYNE CITY MARSHAL  
RAYNE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
September 30, 2025**

committed fund balances to be spent first when other unrestricted fund balances classifications are available for use.

**Revenue, Expenditures, Expenses**

**Revenues**

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

**Expenditures/Expenses**

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

**Use of Estimates**

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

**Note 2 Cash & Cash Equivalents**

The Rayne City Marshal's General Fund bank balance of deposits with financial institutions amounted to \$78,870 at September 30, 2025 and is fully insured.

		Governmental Activities	Fiduciary Funds	Total
Demand Deposits		46,887	31,983	\$ 78,870

Cash consists of funds in a non-interest bearing checking account. The Rayne City Marshal has no cash equivalents such as time deposits and money market accounts.

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

**RAYNE CITY MARSHAL  
RAYNE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
September 30, 2025**

**Note 3. Budgets**

The City Marshal's office 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. The budget was not prepared or adopted for 2025 – see Compliance finding 2025-1.

**Note 4. Risk Management**

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

**Note 5. Expenses of Rayne City Marshal Not Included in this Report**

The accompanying financial statements do not include certain expenses of the Rayne City Marshal which are paid out of the funds of the City of Rayne.

**Note 6. Related Party Transactions**

At September 30, 2025 there are no related party transactions or related amounts receivable or payable.

**Note 7. Capital Assets**

A summary of changes in capital assets follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Vehicles		55,649		55,649
Less Accumulated Depreciation		11,130		11,130
Total		44,519		44,519

Depreciation expense in the amount of \$11,130 for the year ended September 30, 2025 was charged to the general government function.

**Note 8. Subsequent Events**

The Rayne City Marshal has evaluated subsequent events through March 30, 2025 the date which the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**For the Year Ended September 30, 2025**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Fees, Charges and				
Commission for Services	\$ -	\$ -	\$ 156,285	\$ 156,285
Interest and other earnings	-	-	-	-
Miscellaneous income	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 156,285	\$ 156,285
<b>EXPENDITURES:</b>				
Bank fees	\$ -	\$ -	\$ 12	\$ (12)
Dues & subscriptions	-	-	890	(890)
Department supplies	-	-	530	(530)
Car Expense	-	-	11,200	(11,200)
Advertising	-	-	1,748	(1,748)
Deputy marshal fees	-	-	8,575	(8,575)
Uniform expense	-	-	716	(716)
Telephone expense	-	-	2,088	(2,088)
Educational Expense	-	-	11,236	(11,236)
Insurance	-	-	5,072	(5,072)
Court security	-	-	675	-
Marshal fees	-	-	33,372	-
Capital outlay	-	-	55,649	(55,649)
Salaries & wages	-	-	12,591	(12,591)
Other expenses	-	-	761	(761)
Total Expenditures	\$ -	\$ -	\$ 145,115	\$ (111,068)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ 11,170	\$ 11,170
FUND BALANCE AT BEGINNING OF YEAR	-	-	36,529	36,529
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ 47,699	\$ 47,699

**Note:**

No budget was adopted for 2025. See compliance finding 2025-1.

See accompanying notes and independent accountant's compilation report.

**OTHER SUPPLEMENTARY INFORMATION**

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY**  
**As Required by LA. R.S. 24:515.2**

	<u>First Six Month Period Ended 3/31/2025</u>	<u>First Six Month Period Ended 9/30/2025</u>
<b>Additions:</b>		
City of Crowley, Civil Fees	\$ 210	\$ 300
Crowley City Court, Civil Fees	120	30
Rayne City Court, Civil Fees	66,060	56,838
Opelousas City Court, Civil Fees	-	30
Rayne City Court, Criminal Court Costs/Fees	<u>8,404</u>	<u>4,386</u>
Total Additions	<u>74,794</u>	<u>61,584</u>

See accompanying notes and independent accountant's compilation report.

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, AND  
OTHER PAYMENTS TO AGENCY HEAD**  
For the Year Ended September 30, 2025

Agency Head Name: Stacy Ancelet, Marshal

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 56,792
Benefits-insurance	880
Benefits-retirement	2,003
Benefits-other	974
Car allowance	11,200
Vehicle provided by government	-
Per diem	1,562
Reimbursements	-
Travel	-
Registration fees	1,170
Conference travel	4,908
Continuing professional education fees	-
Dues and subscription	375
Unvouchered expenses	-
Special meals	-
Other (cell phone)	<u>2,088</u>
	\$ 81,952

See independent accountant's compilation report.

## **COMPLIANCE**

**RAYNE CITY MARSHAL**  
**RAYNE, LOUISIANA**

**SCHEDULE OF CURRENT AND PRIOR YEAR FINDINGS  
AND MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Year Ended September 30, 2025**

Part I.

Current Year Findings and Management's Corrective Plan

Compliance -

2025-1 Finding: The Rayne City Marshal did not adopt a budget.

Criteria:

The Louisiana Local Government Budget Act (LGBA), found in R.S. 39:1301-1315, mandates that all political subdivisions including marshals properly adopt, implement, and amend their budgets.

Cause of Condition:

The Marshal did not have a CPA prepare his sworn financial statements in the past and was not aware that he was mandated to adopt, implement, and amend the budget.

Effect of Condition:

The Marshal is not in compliance with the LGBA.

Recommendation:

The Marshal should adopt a budget as mandated by the LGBA.

Management's Corrective Plan:

The Marshal will ensure that a budget is adopted, implemented, and amended to comply with the LGBA.

Part II.

Prior Year Findings and Management's Corrective Plan

Compliance -

There were no findings in the the prior year.

See accompanying notes and independent accountant's compilation report.