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JEANERETTE CITY MARSHAL

FINANCIAL STATEMENTS
(Compiled)

June 30, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5.5.04

JEANERETTE CITY MARSHAL
FINANCIAL STATEMENTS
(Compiled)
June 30, 2003

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R. PERRY TEMPLETON

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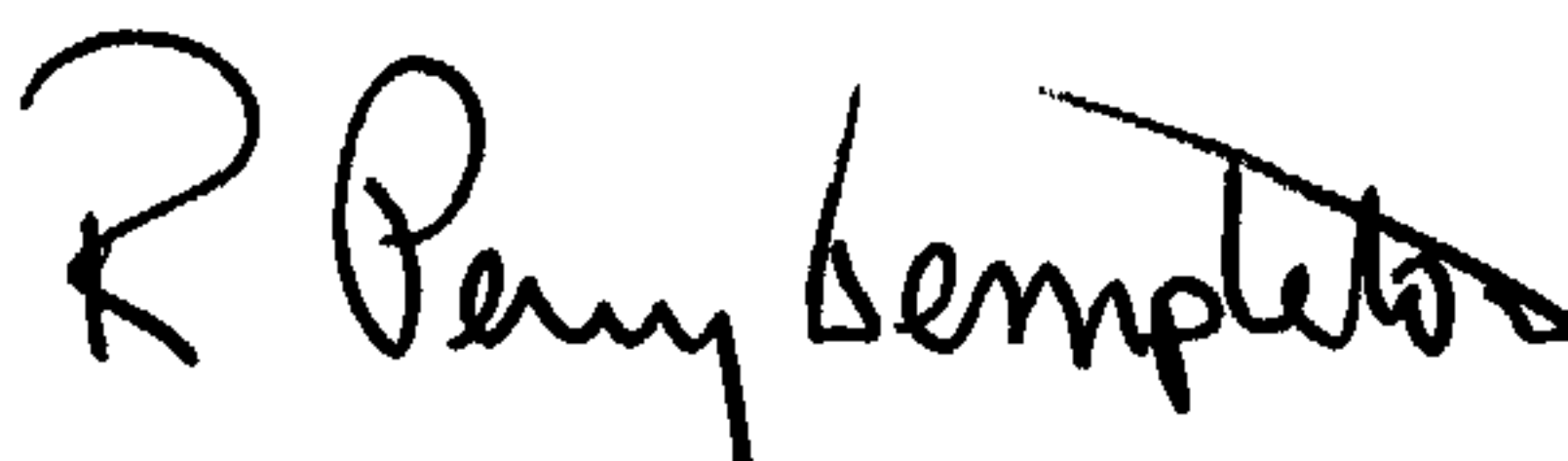
ACCOUNTANT'S COMPILATION REPORT

Mr. Stephen Falterman, City Marshal
JEANERETTE, LOUISIANA

I have compiled the accompanying general purpose financial statements of the JEANERETTE CITY MARSHAL as of June 30, 2003, and for the year then ended as listed in the foregoing table of contents. The general purpose financial statements have been compiled in accordance with statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Jeanerette, LA
April 16, 2004

A handwritten signature in black ink that reads "R Perry Templeton". The signature is written in a cursive style with a large initial "R" and a long horizontal stroke at the end.

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

JEANERETTE CITY MARSHAL
 COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS
 June 30, 2003

	<u>Governmental Fund Type General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Total (Memo Only)</u>
ASSETS			
Cash (Note 6)	\$14,886	\$ -	\$14,886
Furniture & Equipment (Note 3)	-	28,161	28,161
Due from City Court of Jeanerette	<u>18,178</u>	<u>-</u>	<u>18,178</u>
Total Assets	<u>\$33,064</u>	<u>\$28,161</u>	<u>\$61,225</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 675	\$ -	\$ 675
Fund Balances:			
Investment in General Fixed Assets	-	28,161	28,161
Fund Balances-Unreserved, Undesignated	<u>32,389</u>	<u>-</u>	<u>32,389</u>
Total Fund Balances	<u>32,389</u>	<u>28,161</u>	<u>60,550</u>
Total Liabilities and Fund Balances	<u>\$33,064</u>	<u>\$28,161</u>	<u>\$61,225</u>

See accountant's compilation report.
 See notes to financial statements.

JEANERETTE CITY MARSHAL
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND
 For the Year Ended June 30, 2003

REVENUE	
Fees - Jeanerette City Court	\$94,350
EXPENDITURES	
Capital Outlay	2,091
Current	
Automobile Expenses	12,268
Outside Labor	32,176
Supplies & Printing	2,463
Legal & Accounting Costs	350
Dues, Meetings, & Insurance	8,592
Telephone	6,523
Other Miscellaneous Costs	<u>3,708</u>
Total Expenditures	<u>68,171</u>
EXCESS OF REVENUE OVER EXPENDITURES	26,179
FUND BALANCE, BEGINNING OF YEAR	<u>6,210</u>
FUND BALANCE, END OF YEAR	<u>\$32,389</u>

See accountant's compilation report.
 See notes to financial statements.

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

The Jeanerette City Marshal consists of one Marshal who is elected by the voters of the City of Jeanerette. The duties of the office of the Marshal is to provide legal service and security for the Jeanerette City Court as needed. The Marshal has no employees but has five individuals who are outside contractors and work on an as needed basis.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. BASIS OF PRESENTATION - The accompanying financial statements for the Jeanerette City Marshal have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.
- B. FINANCIAL REPORTING ENTITY - For financial reporting purposes, in conformance with Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification), the Marshal includes all funds, account groups, activities, et cetera, that are controlled by the Marshal as an independently elected official. As an independently elected official, the Marshal is solely responsible for the operations of his office, which include the hiring or retention of employees, responsibility for deficits, and the receipt and disbursement of funds.

Statement No. 14 of the GASB established the following criteria for determining if a governmental entity is a primary government or a component unit of a primary government:

- a. It has a separately elected governing body.
- b. It is legally separate.
- c. It is fiscally independent of other governments.

Because certain operating expenditures of the Marshal are paid or provided by the City of Jeanerette, the Jeanerette City Marshal is considered a component unit of the City of Jeanerette in accordance with the provisions of GASB Statement No. 14.

The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City of Jeanerette, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS

- C. FUND ACCOUNTING - The accounting system is organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity, whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. These include general fund and general fixed assets groups of accounts. The accounts of the Jeanerette City Marshal are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories as follows:

GOVERNMENTAL FUND:

GENERAL FUND - The General Fund is the general operating fund of the Jeanerette City Marshal. It is used to account for all financial resources except those required to be accounted for in another fund.

- D. BASIS OF ACCOUNTING - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income (in the form of court costs on criminal and traffic violation fines) is considered "measurable" when in the hands of collecting government and is recognized as revenue at that time. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.
- E. GENERAL FIXED ASSETS - The accounting and reporting treatment applied to the fixed assets associated with a fund is determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets. Fixed assets used in

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS

governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. As of June 30, 2003, the Jeanerette City Marshal has not recorded any donated fixed assets on its books since there have been no donations made to it.

- F. ENCUMBRANCES - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the City Marshal.
- G. SUPPLIES - Purchases of 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 the fiscal year.
- H. CASH & CASH EQUIVALENTS - Cash includes amounts in demand deposits. Under state law, the Jeanerette City Marshal 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.
- I. BUDGET - City Marshals are included among the few state and local governments not required to adopt a budget. Accordingly, no budget has been adopted and no budgetary information is included in these financial statements.
- J. COMPENSATED ABSENCES - The Jeanerette City Marshal has no policy relating to vacation and sick leave.
- K. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW - Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

JEANERETTE CITY MARSHAL
NOTES TO FINANCIAL STATEMENTS

NOTE 2: CHANGES IN FIXED ASSETS

General Fixed Assets 07/01/02	\$26,070
Additions	2,091
Dispositions	<u>-</u>
General Fixed Assets 06/30/03	<u>\$28,161</u>

NOTE 3: PENDING LITIGATION

The City Marshal was not involved in any material lawsuits at June 30, 2003.

NOTE 4: CASH AND CASH EQUIVALENTS

At June 30, 2003 the carrying amount of the City Marshal's deposits is \$14,886 and the bank balance is \$15,556.

NOTE 5: The City of Jeanerette, Louisiana provides the following for the City Marshal:

1. Marshal's salary in part
2. Telephone
3. Premises and utilities have not been included in these financial statements.
4. Marshal's retirement in part

These amounts have not been included in these financial statements.

NOTE 6: OTHER POST RETIREMENT BENEFITS

The Jeanerette City Marshal provides no post retirement benefits.

R. PERRY TEMPLETON

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Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Jeanerette City Marshal

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the Jeanerette City Marshal and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Jeanerette City Marshal's compliance with certain laws and regulations during the year ended June 30, 2003 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures during the year for materials and supplies exceeding \$5000.

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 LSA-RS 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.

I obtained from the City Marshal a list of immediate family members and a list of outside business interests as specified.

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

The City Marshal has no employees. Fees paid to deputies are treated as contracted services.

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 has no employees.

Budgeting

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

A City Marshal is not subject to the provisions of the Local Government Budget Act and accordingly no budget was adopted for the year.

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

A City Marshal is not subject to the provisions of the Local Government Budget Act and accordingly no budget was adopted for the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

A City Marshal is not subject to the provisions of the Local Government Budget Act and accordingly no budget was adopted for the year.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:
(a) trace payments to supporting documentation as to proper amount and payee;
(b) determine if payments were properly coded to the correct fund and general ledger account; and
(c) determine whether payments received approval from proper authorities.

I randomly selected six disbursements during the period and traced payments to supporting documents as to proper amount and payee. I also determined that the payments were properly coded to the correct fund and general ledger account and were properly approved.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The City Marshal had no meetings during the year and therefore did not fall under the provisions of 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 banks loans, bonds, or like indebtedness.

Upon examination of bank deposits for the period, it was concluded that no deposits appeared to be proceeds of bank loans, bonds, or other 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, advance, or gifts.

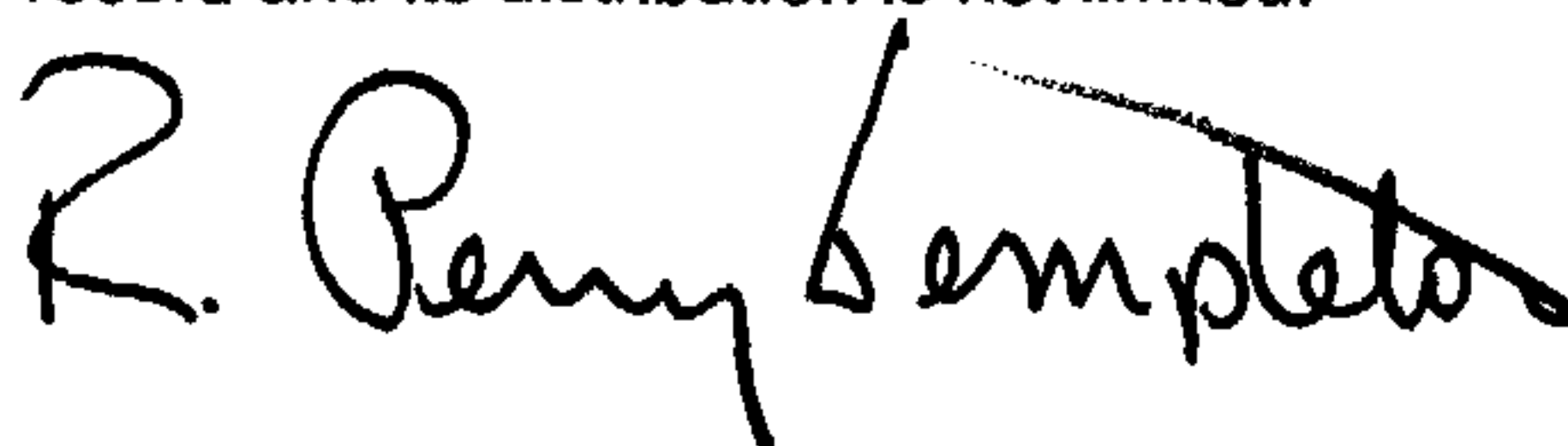
The City Marshal has no employees. He does, however, have a contractual arrangement with his deputies. Upon examining these records, it was determined that no payments were made which would constitute a bonus, and advance, or a gift.

General

12. The results of my tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards. Louisiana Revised Statute 24:513 requires that the Marshal's financial statements be completed and released within six months of its year end. This report and the prior year report were released subsequent to that due date. The delinquency was caused primarily by problems experienced by the independent accountant. Management has adopted a corrective action plan including the re-evaluation of its selection process and is establishing a monitoring system to monitor the progress of future independent accountants and their financial statement preparation.

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

This report is intended solely for the use of management of Jeanerette City Marshal 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. However, this report is a matter of public record and its distribution is not limited.



Jeanerette, LA
April 16, 2004

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

November 10, 2003 (Date Transmitted)

YEAR ENDED JUNE 30, 2003

R. PERRY TEMPLETON
CERTIFIED PUBLIC ACCOUNTANT
124 W. WASHINGTON STREET
NEW IBERIA, LA 70560-3765 (Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 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 regulation 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 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..
Yes [] 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 LSA-RS 42:1101-1124.
Yes [] 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 LSA-RS 42:1119.
Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.
Yes [] 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 LSA-RS 44:1, 44:7, 44:31, and 44:36.
Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.
Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.
Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.
Yes [] 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 LSA-RS 39:1410.60-1410.65.
Yes [] 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, LSA-RS 14:138, and AG opinion 79-729.
Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies 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 this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.



Secretary, 11-10-03 Date
CITY MARSHAL - JENNETTE _____ Date

President _____ Date

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.