

**CITY MARSHAL  
OF ABBEVILLE, LOUISIANA**

**Compiled Financial Report**

**Year Ended December 31, 2013**

## TABLE OF CONTENTS

	Page
Independent Accountant's Compilation Report	1-2
Basic Financial Statements:	
Government –Wide Financial Statements:	
Statement of Net Position	3
Statement of Activities	4
Fund Financial Statements:	
Balance Sheet – Governmental Fund	5
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund	6
Budgetary Comparison Schedule – General Fund	7
Notes to Financial Statements	8-11

E. Larry Sikes, CPA/PFS, CVA, CFP®  
Danny P. Frederick, CPA  
Clayton E. Damall, CPA, CVA  
Eugene H. Damall, III, CPA  
Stephanie M. Higginbotham, CPA  
John P. Armato, CPA/PFS  
J. Stephen Gardes, CPA, CVA  
Jennifer S. Ziegler, CPA/PFS, CFP®  
Chris A. Miller, CPA, CVA  
Steven G. Moosa, CPA  
M. Rebecca Gardes, CPA  
Joan B. Moody, CPA  
Lauren V. Hebert, CPA/PFS  
Erich G. Loewer, III, CPA, M.S. Tax  
Stephen R. Dischler, MBA, CPA  
Pamela Mayeux Bonin, CPA, CVA  
Craig C. Babineaux, CPA/PFS, CFP®  
Jeremy C. Meaux, CPA  
Chad M. Bailey, CPA  
Adam J. Curry, CPA, CFP®  
Kyle P. Saltzman, CPA  
Blaine M. Crochet, CPA, M.S.

Kathleen T. Damall, CPA  
Kevin S. Young, CPA  
Christy S. Dew, CPA, MPA  
Rachel W. Ashford, CPA  
Veronica L. LeBleu, CPA, MBA  
Christine Guidry Berwick CPA, MBA  
Brandon L. Porter, CPA  
Christine H. Ford, CPA  
Barry J. Dufrene, CPA  
Tanya S. Nowlin, Ph.D., CPA  
Nicole B. Bruchez, CPA, MBA  
Brandon R. Dumphy, CPA  
Seth C. Norris, CPA  
Ryan Earles, CPA  
Jennifer Zaunbrecher, CPA  
Robert C. Damall, CPA, M.S.  
Elizabeth H. Olinde, CPA



**Darnall, Sikes,  
Gardes & Frederick**

(A Corporation of Certified Public Accountants)

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Mr. Jeremiah Bolden  
City Marshal  
Abbeville, Louisiana 70510

We have compiled the accompanying financial statements of the governmental activities and major fund of the City Marshal of Abbeville, Louisiana as of and for the year ended December 31, 2013, which collectively comprise the Marshal's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the City Marshal of Abbeville, Louisiana is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the City Marshal of Abbeville, Louisiana in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the basic financial statements.

Management's budgetary comparison information on page six is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information.

2000 Kaliste Saloom  
Suite 300  
Lafayette, LA 70508  
Phone: 337.232.3312  
Fax: 337.237.3614

1231 E. Laurel Avenue  
Eunice, LA 70535  
Phone: 337.457.4146  
Fax: 337.457.5060

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70380  
Phone: 985.384.6264  
Fax: 985.384.8140

203 S. Jefferson Street  
Abbeville, LA 70510  
Phone: 337.893.5470  
Fax: 337.893.5470

A Member of:  
American Institute of  
Certified Public Accountants  
Society of Louisiana  
Certified Public Accountants

[www.dsfcpas.com](http://www.dsfcpas.com)

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

*Dannall, Sikes, Gaudes & Frederick*

A Corporation of Certified Public Accountants

Abbeville, Louisiana

March 24, 2014

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Statement of Net Position  
December 31, 2013

ASSETS

Cash	\$111,050
Due from other governments	14,658
Capital assets (net of accumulated depreciation)	<u>18,645</u>
Total assets	<u>144,353</u>

LIABILITIES

Accounts payable	<u>300</u>
Total liabilities	<u>300</u>

NET POSITION

Net investment in capital assets	18,645
Unrestricted	<u>125,408</u>
Total net position	<u>\$144,053</u>

See accompanying notes and independent accountant's compilation report.

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Statement of Activities  
Year Ended December 31, 2013

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net Revenue And Changes in Net Position Governmental Activities</u>
Governmental activities:			
General government	<u>\$ 31,965</u>	<u>\$ 42,046</u>	<u>\$ 10,081</u>
		General revenues:	
		Interest income	<u>93</u>
		Change in net position	10,174
		Net position - beginning of year	<u>133,879</u>
		Net position - end of year	<u>\$ 144,053</u>

See accompanying notes and independent accountant's compilation report.

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Balance Sheet  
 Governmental Fund  
 December 31, 2013

	<u>General Fund</u>
ASSETS	
Cash	\$ 111,050
Due from other governments	<u>14,658</u>
Total assets	<u>\$ 125,708</u>
LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable	\$ 300
Total liabilities	<u>300</u>
Fund Equity:	
Fund Balance - Unassigned	<u>125,408</u>
	<u>125,408</u>
Total liabilities and fund equity	<u>\$ 125,708</u>
Total fund balance for governmental funds	\$ 125,408
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds	<u>18,645</u>
Net position of governmental activities	<u>\$ 144,053</u>

See accompanying notes and independent accountant's compilation report.

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Governmental Fund  
 Year Ended December 31, 2013

	<u>General Fund</u>
Revenue:	
Intergovernmental -	
Marshal's fees	\$ 39,716
Other revenues -	
Miscellaneous	2,330
Interest	<u>93</u>
Total revenues	<u>42,139</u>
Expenditures:	
Current -	
Auto expenses	2,818
Contract Labor	12,840
Dues	343
Meetings and schools	68
Miscellaneous	790
Office expenses	2,075
Repairs and maintenance	777
Telephone and beepers	2,754
Uniforms	3,121
Capital outlay -	
Equipment	<u>1,296</u>
Total expenditures	<u>26,882</u>
Excess of revenues over expenditures	15,257
Fund balance, beginning of year	<u>110,151</u>
Fund balance, end of year	<u>\$ 125,408</u>
Net change in fund balance - governmental fund	\$ 15,257
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlay expenditures	1,296
Depreciation expense for the year ended December 31, 2013	<u>(6,379)</u>
Change in net position of governmental activities	<u>\$ 10,174</u>

See accompanying notes and independent accountant's compilation report.

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Budgetary Comparison Schedule  
 General Fund  
 Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenue:				
Intergovernmental -				
Marshal's fees	\$ 30,000	\$ 30,000	\$ 39,716	\$ 9,716
Other revenues -				
Miscellaneous	-	-	2,330	2,330
Interest	-	-	93	93
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>42,139</u>	<u>9,809</u>
Expenditures:				
Current -				
Auto expenses	6,000	6,000	2,818	3,182
Contract labor	2,500	2,500	12,840	(10,340)
Dues	600	600	343	257
Meetings and schools	1,000	1,000	68	932
Miscellaneous	1,200	1,200	790	410
Office expenses	1,000	1,000	2,075	(1,075)
Repairs and maintenance	600	600	777	(177)
Telephone and beepers	1,800	1,800	2,754	(954)
Uniforms	1,600	1,600	3,121	(1,521)
Capital outlay -				
Equipment	-	-	1,296	(1,296)
	<u>16,300</u>	<u>16,300</u>	<u>26,882</u>	<u>(10,582)</u>
Excess of revenues over expenditures	13,700	13,700	15,257	1,557
Fund balance, beginning of year	<u>110,151</u>	<u>110,151</u>	<u>110,151</u>	-
Fund balance, end of year	<u>\$ 123,851</u>	<u>\$ 123,851</u>	<u>\$ 125,408</u>	<u>\$ 1,557</u>

See accompanying notes and independent accountant's compilation report.

# CITY MARSHAL OF ABBEVILLE, LOUISIANA

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Marshal of Abbeville, Louisiana was created under Louisiana Revised Statute 13:1879 as an officer of the court elected for a term of six years. Louisiana Revised Statute 13:1881 provides that the Marshal's duties are to execute the orders and mandates of the court, and in the execution thereof, and in making arrests and preserving the peace, he has the same powers and authority of a sheriff.

The accounting and reporting policies of the City Marshal of Abbeville conform to generally accepted accounting principles as applied to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:517 and to guides set forth in the *Louisiana Government Audit Guide*, and to the industry guide, *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

#### Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent upon the City Marshal. The City Marshal's office is a component unit of the City of Abbeville, Louisiana.

#### Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the activities of the government. Both the government-wide and fund financial statements categorize primary activities as governmental.

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 clearly identifiable with a specific function or segment. Items not properly included among program revenues are reported as *general revenues*.

A separate financial statement is provided for the governmental fund.

#### Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows.

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government 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 as soon enough thereafter to pay liabilities for the current period. For this purpose, the government considers revenues to be *available* if 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 generally are recorded when a liability is incurred, as under accrual accounting.

The City Marshal of Abbeville, Louisiana has the following fund type:

Governmental Fund –

The focus of the governmental fund’s measurement (in the fund statement) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental fund of the City Marshal:

General Fund

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

Budgets and Budgetary Accounting

Budgeted amounts included in the budgetary comparison schedule are as originally adopted. There were no budget amendments during the year.

Capital Assets

All capital assets purchased or acquired are reported at historical cost or estimated historical cost. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over estimated useful lives as follows:

Vehicles	5 years
Furniture and fixtures	5-7 years

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the City Marshal.

Use of Estimates

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

NOTE 2 CASH

Under state law, the City 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 the laws of the United States. The City Marshal may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2013, the City Marshal had cash (book balances) totaling \$111,050.

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance 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 pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2013, total \$110,640 and are covered by FDIC insurance.

CITY MARSHAL OF ABBEVILLE, LOUISIANA

Notes to Financial Statements

NOTE 3 CAPITAL ASSETS

A summary of changes in general capital assets for the year ended December 31, 2013 follows:

	Balance December 31, 2012	Additions	Deletions	Balance December 31, 2013
<u>Capital Asset Cost</u>				
Furniture and equipment	\$ 7,289	\$ 1,296	\$ -	\$ 8,585
Vehicles	<u>63,253</u>	<u>-</u>	<u>-</u>	<u>63,253</u>
	<u>\$ 70,542</u>	<u>\$ 1,296</u>	<u>\$ -</u>	<u>\$ 71,838</u>
<u>Accumulated Depreciation</u>				
Furniture and equipment	\$ 4,907	\$ 557	\$ -	\$ 5,464
Vehicles	<u>41,907</u>	<u>5,822</u>	<u>-</u>	<u>47,729</u>
	<u>\$ 46,814</u>	<u>\$ 6,379</u>	<u>\$ -</u>	<u>\$ 53,193</u>
Net Capital Assets	<u>\$ 23,728</u>	<u>\$ (5,083)</u>	<u>\$ -</u>	<u>\$ 18,645</u>

NOTE 4 INTERGOVERNMENTAL RELATIONSHIPS

The nature of the City Marshal's duties and functions has created an interdependent relationship between the City Marshal's office and the City of Abbeville and the City Court of Abbeville.

Practically all operating revenues for the City Marshal are derived from court costs assessed and collected by City Court of Abbeville. These funds (which are reported in the financial statements as Marshal's fees) are distributed to the City Marshal on a monthly basis.

The City of Abbeville is responsible for paying the salaries and related benefits of the City Marshal and personnel. The City of Abbeville also provides office space and pays for certain operating expenses associated with the City Marshal's vehicles.