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MINDEN WARD MARSHAL

Accountants' Compilation Report

General Purpose Financial Statements
and
Supplemental Information

Independent Accountants' Compliance Report
and
Louisiana Attestation Questionnaire

December 31, 1995

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 ~~JUL 03 1996~~

MINDEN WARD MARSHAL

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Shaffer, Branch & Muse

CERTIFIED PUBLIC ACCOUNTANTS

419 HOMER ROAD

MINDEN, LOUISIANA

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ACCOUNTANTS' COMPILATION REPORT

The Honorable Jack R. Shelley
Minden Ward Marshal
Minden, Louisiana

We have compiled the accompanying general purpose financial statements of the Minden Ward Marshal, as of and for the year ended December 31, 1995, as listed in the table of contents, and the accompanying supplementary information, which are presented only for supplementary analysis purposes, 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 and supplementary schedule information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and supplementary schedule and, accordingly, do not express an opinion or any other form of assurance on them.

Minden, Louisiana
April 23, 1996

Shaffer, Branch & Muse

Receipt Acknowledged
Legislative Auditor

By 

MINDEN WARD MARSHAL

Combined Balance Sheet - All Fund Types

December 31, 1995

(Unaudited - See Accountants' Compilation Report)

	<u>Governmental Fund Type Operating Fund</u>	<u>Fiduciary Fund Type Agency Funds</u>	<u>Total (Memorandum Only)</u>
<u>Assets</u>			
Cash in bank	\$ 3,771	4,056	7,827
Due from Agency Funds	53	-	53
Receivable from City Court	<u>1,645</u>	<u>-</u>	<u>1,645</u>
Total assets	<u>\$ 5,469</u>	<u>4,056</u>	<u>9,525</u>
<u>Liabilities and fund equity</u>			
Liabilities:			
Due to Ward Marshal	\$ 1,133	231	1,364
Due to others in escrow capacity	-	3,772	3,772
Due to Operating Fund	<u>\$ -</u>	<u>53</u>	<u>53</u>
Total liabilities	<u>1,133</u>	<u>4,056</u>	<u>5,189</u>
Fund equity:			
Fund balance	<u>4,336</u>	<u>-</u>	<u>4,336</u>
Total liabilities and fund equity	<u>\$ 5,469</u>	<u>4,056</u>	<u>9,525</u>

The accompanying notes are an integral part of the financial statements.

MINDEN WARD MARSHAL

Statement of Revenues, Expenditures and Changes in Fund Balance
Operating Fund

For the Year Ended December 31, 1995
(Unaudited - See Accountants' Compilation Report)

Revenues:	
Marshal's fees and costs - civil matters	\$ 16,534
Proceeds from court costs - criminal matters	8,058
Dismissal fees collected through garnishments	<u>120</u>
Total revenues	<u>24,712</u>
Expenditures:	
Marshal's civil fees of office	12,628
Deputies' fees	6,900
Office supplies	448
Advertising	796
Recording costs	259
Subscriptions	119
Insurance	649
Other	<u>254</u>
Total expenditures	<u>22,053</u>
Excess of revenues over expenditures	2,659
Fund balance at beginning of year	<u>1,677</u>
Fund balance at end of year	<u>\$ 4,336</u>

The accompanying notes are an integral part of the financial statements.

MINDEN WARD MARSHAL

Notes to the Financial Statements

December 31, 1995

(Unaudited - See Accountants' Compilation Report)

1. Summary of Significant Accounting Policies

The Minden Ward marshal is the executive officer of the Ward I Court of Webster Parish (generally referred to as Minden City Court) which is located in Minden, Louisiana. The principal duty of the Marshal is executing the orders and mandates of the Court. In making arrests and preserving the peace, he has the same powers and authority of a sheriff.

The Minden Ward Marshal is a potential component unit of the Minden City Court. However, the Minden Ward Marshal is a separate reportable entity from the Minden City Court because the Marshal, an elected official, has the ability to exercise oversight responsibility regarding operations and accountability for fiscal matters.

A. Fund Accounting

The accounts of the Minden Ward Marshal are organized on the basis of the fund, each of which is considered a separate accounting entity. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Operating Fund - The Operating Fund is the principle fund of the Minden Ward Marshal and is used to account for the operations under control of the Marshal. The various fees and charges due to the Marshal are accounted for in this fund, with the exception of garnishment fees, and operating expenditures are paid from the fund.

Agency Funds - Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Minden Ward Marshal utilized two agency funds in 1995, the Garnishment Fund and the Seizure and Sale Fund.

B. Basis of Accounting

The governmental fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

MINDEN WARD MARSHAL

Notes to the Financial Statements (Continued)

December 31, 1995

(Unaudited - See Accountants' Compilation Report)

1. Summary of Significant Accounting Policies (Continued):

C. Marshal's Salary and Fees

The Marshal's salary is jointly fixed and paid by the city of Minden and the parish of Webster. The Marshal also receives a supplemental salary from the state of Louisiana.

The Marshal receives fees of office collected through the Minden City Court and through the Garnishment Fund.

D. Deputies' Fees

The Marshal has two deputies. Salaries of the deputies are jointly fixed and paid by the city of Minden and the parish of Webster. Additional compensation is paid to the deputies by the state and from the Operating Fund.

E. Total Column on Combined Statement

The total column on the combined statement is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. Retirement Commitments

The Marshal is a member of the Municipal Employees' Retirement System. Contributions to the system are made by both the Marshal and the city of Minden as a percentage of compensation. Future deficits, if any, in the system will be financed by the State and the Marshal has no further liability to the system. Data concerning the actuarial status of the system is not available.

MINDEN WARD MARSHAL

Notes to the Financial Statements (Continued)

December 31, 1995

(Unaudited - See Accountants' Compilation Report)

3. Determination of Criminal Court Cost Revenues

La. R.S. 13:1899C states, "In all criminal matters, the city judge shall assess...the sum of ten dollars as additional costs of court, the proceeds from which shall be deposited in a special account...in the name of and under the control of the marshal or constable of the court, shall be subject to audit, and shall be used to defray operational expenses of the office of marshal or constable of the court, all as may be used and necessary for the proper conduct of the marshal's or constable's office,...and all as may be approved by the marshal or constable .

4. Determination of Civil Fees and Costs

La. R.S. 33:1704.1A established the civil fees of office that the Marshal is entitled to. Each month the Minden City Court provides a list of civil fees and costs accompanied with a check for the amount pertaining to the Marshal's office. The check is deposited in the Operating Fund and a check is then written from the Operating Fund to the Marshal for the corresponding fees of office included in the amount received.

5. Office Facilities and Budget

Office facilities, utilities, telephone and other expenses are provided for the office of Minden Ward Marshal by the City of Minden. Salaries and other significant expenses of the office of Minden Ward Marshal are included in the budgets of the City of Minden and the Webster Parish Police Jury. The Minden Ward Marshal does not prepare a budget for funds under his control that are included in these financial statements.

MINDEN WARD MARSHAL

Supplemental Information

Fiduciary Fund Type - Agency Funds

December 31, 1995

(Unaudited - See Accountants' Compilation Report)

1. Garnishment Fund

The Garnishment Fund is used to account for the collection and disposition of garnishments. The garnishments are collected by the Marshal's office and then paid to whom they are owed after deducting Marshal's fees, court costs, and dismissal fees.

2. Seizure and Sale Fund

The Seizure and Sale Fund is used to collect and remit proceeds upon the sales of seized assets to satisfy civil judgements rendered by the Minden City Court.

MINDEN WARD MARSHAL

Supplemental Information

Fiduciary Fund Type - Agency Funds
Combining Balance Sheet

December 31, 1995

(Unaudited - See Accountants' Compilation Report)

	<u>Garnishment Fund</u>	<u>Seizure and Sale Fund</u>	<u>Total</u>
<u>Assets</u>			
Cash in bank	\$ <u>4,031</u>	<u>25</u>	<u>4,056</u>
 <u>Liabilities</u>			
Due to Ward Marshal	\$ 231	-	231
Due to Others in Escrow Capacity	3,772	-	3,772
Due to Operating Fund	<u>28</u>	<u>25</u>	<u>53</u>
	<u>\$ 4,031</u>	<u>25</u>	<u>4,056</u>

MINDEN WARD MARSHAL

Supplemental Information

Fiduciary Fund Type - Agency Funds
Schedule of Changes in Cash Balance

December 31, 1995

(Unaudited - See Accountants' Compilation Report)

	<u>Garnishment Fund</u>	<u>Seizure and Sale Fund</u>	<u>Total</u>
Cash balance at January 1, 1995	\$ <u>6,044</u>	<u>869</u>	<u>6,913</u>
Additions:			
Garnishments received	58,526	-	58,526
Seizure and sales received	<u>-</u>	<u>643</u>	<u>643</u>
Total additions	<u>58,526</u>	<u>643</u>	<u>59,169</u>
Deductions:			
Costs and fees to Minden City			
Court Civil Fund	13,753	1,487	15,240
Dismissal fees to Operating Fund	104	-	104
Fees to Marshal	3,615	-	3,615
Garnishments paid - net of fees	41,647	-	41,647
Refunds to defendants	<u>1,420</u>	<u>-</u>	<u>1,420</u>
Total deductions	<u>60,539</u>	<u>1,487</u>	<u>62,026</u>
Cash balance at December 31, 1995	\$ <u><u>4,031</u></u>	<u><u>25</u></u>	<u><u>4,056</u></u>

Shaffer, Branch & Muse

CERTIFIED PUBLIC ACCOUNTANTS

419 HOMER ROAD

MINDEN, LOUISIANA

INDEPENDENT ACCOUNTANTS' COMPLIANCE REPORT

We have examined the Marshal's assertions about Minden Ward Marshal's compliance during the year ended December 31, 1995 with the requirements included in the accompanying Louisiana Attestation Questionnaire. The Marshal is responsible for Minden Ward Marshal's compliance with those requirements. Our responsibility is to express an opinion on the Marshal's assertion about the Minden Ward Marshal's compliance based on our examination.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and accordingly, included examining, on a test basis, evidence about the Minden Ward Marshal's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination, provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Minden Ward Marshal's compliance with specified requirements.

In our opinion, the Marshal's assertion that the Minden Ward marshal complied with the aforementioned requirements for the year ended December 31, 1995 is fairly stated, in all material respects.

Shaffer, Branch & Muse

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

April 19, 1996 Date

From: Jack. R. Shelley - Minden Ward Marshal
Post Office Box 1402
Minden, Louisiana 71058-1402
To: Shaffer, Branch & Muse, CPA's (Auditors)

In connection with your compilation of our financial statements as of December 31, 1995 and for the period 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 April 19, 1996 (date).

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 [X] 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 [X] 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 [X] 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 39:43. Not applicable to Minden Ward Marshal

Yes [] No []

Accounting and Reporting

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 44:38.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Not Applicable - Engaged CPA to compile in February, 1996

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.

Not Applicable - No Meetings Held 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 47:1410.60.

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 78-729.

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.

Jack R. Shelly, Marshal Ward
 Marshal
 *Secretary April 19, 1996 Date

 Treasurer _____ Date

 President _____ Date

Note-Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.