

NINNES BOND MARKET

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MIRIAM KING MARSHAL

Notes to the Financial Statements (Continued)

December 31, 1986

(Unaudited - See Accounting's Compensation 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 Marshaling 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 as Combined Statement

The total column on the combined statement is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Note 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. Pension Commitment

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.

Shaffer, Branch & Muse

CERTIFIED PUBLIC ACCOUNTANTS

415 W. MONROE STREET

MONROE, LOUISIANA 70601

INTERIM ACCOUNTANTS' COMPLIANCE REPORT

We have examined the Marshal's assertions about Winton Ward Marshal's compliance during the year ended December 31, 1998 with the requirements included in the accompanying Louisiana Assertion Questionnaire. The Marshal is responsible for Winton Ward Marshal's compliance with those requirements. Our responsibility is to express an opinion on the Marshal's assertions about the Winton 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 Winton 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 Winton Ward Marshal's compliance with specified requirements.

In our opinion, the Marshal's assertion that the Winton Ward Marshal complied with the aforementioned requirements for the year ended December 31, 1998 is fairly stated, in all material respects.

Shaffer, Branch & Muse

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MISSISSIPPI PARISHAL

Accountants' Compliance Report

**Financial STATEMENTS
and
Supplemental Information**

**Independent Accountants' Compliance Report
and
Louisiana Administrative Questionnaire**

December 31, 1994

UNDER provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 _____

ACCOUNTANTS' COMPILATION REPORT

The Honorable Jack E. Mallory
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, 1994, 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 24, 1995

Sheffer, Branch & Moss

Records Administration
Legislative Council

By *[Signature]*

NIDDER MUD MARSHAL

Combined Balance Sheet - All Fund Types

December 31, 1998

(Excludes - See ACCOUNTANTS' Compliance Report)

	Governmental Fund Type Operating Fund	Fiduciary Fund Type Agency Funds	Total (Restricted Only)
ASSETS			
Cash in bank	\$ 4,875	328	5,203
Due from Agency Funds	25	-	25
Receivable from City Clerk	2,288	-	2,288
Total assets	\$ 7,188	328	7,516
Liabilities and fund equity			
Liabilities			
Due to Ward Marshal	\$ 1,278	-	1,278
Due to others in control capacity	-	300	300
Due to Operating Fund	-	25	25
Accounts payable	320	-	320
Total liabilities	1,600	325	1,925
Fund equity:			
Fund balance	5,803	-	5,803
Total liabilities and fund equity	\$ 7,403	325	7,728

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

BINDER, BARR, HARRIS

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

For the Year Ended December 31, 1986
(Unaudited - See Accountants' Compilation Report)

Revenues:	
Sheriff's fees and costs - civil matters	\$ 22,875
Proceeds from asset sales - criminal matters	8,808
Miscellaneous fees collected through parishments	____ 350
Total revenues	<u>31,833</u>
Expenditures:	
Sheriff's civil fees of office	13,911
Repairs and clerical fees	3,488
Accounting	1,000
Office supplies	700
Advertising	1,173
Mortgage costs and fees	375
Subscriptions	80
Insurance	650
Drug expenses	65
All other	____ 580
Total expenditures	<u>30,453</u>
Excess of revenues over expenditures	1,680
Fund balance at beginning of year	____ 4,330
Fund balance at end of year	\$ <u>6,010</u>

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

MINDEN WARD MARSHAL

Notes to the Financial Statements

December 31, 1996

(Unaudited - See Accountants' Compliance Report)

1. Summary of Significant Accounting Policies

The Minden Ward Marshal is the executive officer of the Ward 1 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, as a elected official, has the ability to exercise oversight responsibility regarding operations and accountability for financial matters.

2. 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 principal fund of the Minden Ward Marshal and is used in 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 government fees, and operating expenditures are paid from the fund.

Agency Funds - Agency funds are established in order to account (assets equal liabilities) and do not involve measurement of results of operations. The Minden Ward Marshal utilized two agency funds in 1996, the Encumbrance Fund and the Release and Sale Fund.

3. 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.

MINNESOTA MARSHAL

Notes to the Financial Statements (Continued)

December 31, 1996

(Unaudited - See Accountants' Compilation Report)

3. Reimbursement of Criminal Court Cost Revenues

La. R.S. 10:1899C 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. 10:188.1A 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 by 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 to 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.

MINNESOTA MARSHAL

Supplemental Information

Fiduciary Fund Type - Agency Funds

December 31, 1996

(Recompiled - See Accountant's Compilation Report)

1. Garnishment Fund

The Garnishment Fund is used as 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 dismissed fees.

2. Salaries and Sale Fund

The Salaries and Sale Fund is used to collect and remit proceeds upon the sale of seized assets to satisfy civil judgments rendered by the Minnes City Court.

FINRA 2000 REPORT

Supplemental Information

Fiduciary Fund Type - Agency Bonds
 Combining Balance Sheet

December 31, 1996
 (Unaudited - See Administrator's Compilation Report)

	<u>Government Fund</u>	<u>Private and Lease Fund</u>	<u>Total</u>
<u>Assets</u>			
Cash in bank	\$ 300	20	320
<u>Liabilities</u>			
Due to Ward Marshal	-	-	-
Due to Officers in Success Capacity	300	-	300
Due to Operating Fund	-	20	20
	\$ 300	20	320

MINNESOTA NATIONAL BANK

Supplemental Information

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

December 31, 1996

(Unaudited - See Accountants' Compilation Report)

	<u>Commitment Fund</u>	<u>Refunds and Sale Fund</u>	<u>Total</u>
Cash balance at January 1, 1996	\$ 5,031	75	5,106
Additions:			
Contributions received	19,064	-	19,064
Interest and notes received	-	9,229	9,229
Total additions	19,064	9,229	28,293
Deductions:			
Costs and fees to Minnetonka City			
County Civil Fund	24,984	9,219	34,203
Miscellaneous fees to Operating Fund	189	-	189
Fees to Minnetonka	5,032	-	5,032
Contributions paid - net of fees	48,189	-	48,189
Refunds to defendants	3,482	-	3,482
Total deductions	121,876	9,219	131,095
Cash balance at December 31, 1996	\$ 2,215	54	2,269