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2025 RELEASE UNDER E.O. 14176

FINANCIAL STATEMENTS

Accountants' Compilation Report

Financial Statements

and

Supplemental Information

Independent Accountants' Compliance Report

and

Localism Attribution Questionnaire

December 31, 2007

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 Public Storage office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

JUN 03 2008

Release Date _____

25 Shaffer

MINNESOTA WILD MARSHES

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ACCOUNTANTS' COMPLIANCE REPORT

The Honorable Jack E. Shelley
Hindon Ward Marshal
Hindon, Louisiana

We have compiled the accompanying general purpose financial statements of the Hindon Ward Marshal, as of and for the year ended December 31, 1957, 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.

Hindon, Louisiana
February 3, 1958

Shaffer, Branch & Munn

Receipt Acknowledged
Legislative Auditor

By *J. E. [Signature]*

MINNEAPOLIS MARSHAL

Combined Balance Sheet - All Fund Types

December 31, 1997

(Unaudited - See Accountants' Compilation Report)

	<u>Governmental</u> <u>Fund Type</u> <u>Operating</u> <u>Fund</u>	<u>Proprietary Fund Type</u> <u>Agency</u> <u>Funds</u>	Total <u>(Demographic Total)</u>
ASSETS			
Cash in bank	\$ 3,583	25	3,608
Due from Agency Funds	33	-	33
Receivable from City Court	<u>2,331</u>	<u>-</u>	<u>2,331</u>
Total assets	<u>\$ 3,332</u>	<u>25</u>	<u>2,332</u>
Liabilities and Fund equity			
Liabilities:			
Due to Minn Marshal	\$ 1,428	-	1,428
Due to others in various capacity	-	-	-
Due to Operating Fund accounts payable	<u>33</u>	<u>15</u>	<u>25</u>
Total liabilities	<u>1,461</u>	<u>15</u>	<u>1,486</u>
Fund equity:			
Fund balance	<u>3,366</u>	<u>-</u>	<u>3,366</u>
Total liabilities and fund equity	<u>\$ 2,332</u>	<u>25</u>	<u>2,332</u>

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

MIRREN WARE MARSHAL

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

For the Year Ending December 31, 1997
(Unaudited - See Accountants' Compilation Report)

Revenues:	
Marshal's fees and costs - civil matters	\$ 23,114
Fees/costs from court costs - criminal matters	7,448
Mirren's fees collected through garnishments	<u>144</u>
Total revenues	<u>30,706</u>
Expenditures:	
Marshal's civil fees of office	17,801
Reporter's and clerical fees	7,400
Accounting	1,800
Office supplies	487
Advertising	1,827
Mortgage costs and fees	386
Insurance	468
Drug awareness	423
all other	<u>860</u>
Total expenditures	<u>30,187</u>
Excess of revenues over expenditures	(481)
Fund balance at beginning of year	<u>1,534</u>
Fund balance at end of year	<u>\$ 1,053</u>

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

MINDEN WARD MARSHAL.

Notes to the Financial Statements

December 31, 1987

(Unaudited - See Accountants' Compilation 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, an elected official, has the ability to exercise oversight responsibility regarding operations and accountability for financial matters.

4. 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 parolishment 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 expense or operations. The Minden Ward Marshal utilized two agency funds in 1987, the Parolishment Fund and the Salaries and Sals Fund.

5. 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 measurable and available (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, LOUISIANA

Notes to the Financial Statements (Continued)

December 31, 1987

(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 Surplusment 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.

HINDEN WARD MARSHAL.

Notes to the Financial Statements (Continued)

December 31, 1987

(Reaudited - 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. 33:1794.A 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 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.

HIRSHO WALK MARSHAL

Supplemental Information

Voluntary Fund Type - Agency Funds

December 31, 1993

(Unaudited - See Accountants' Compilation Report)

1. Enrollment Fund

The Enrollment 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 disburseal 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 judgments rendered by the Madison City Court.

HINDEE WARD MARSHAL

Supplemental Information

Subsidiary Fund Type - Agency Funds
 Combining Balance Sheet

December 31, 1983

(Unaudited - See Accountants' Compilation Report)

	<u>Garnishment</u> <u>Fund</u>	<u>Seizure and</u> <u>Sale Fund</u>	<u>Total</u>
<u>Assets</u>			
Cash on hand	\$ <u>25</u>	25	<u>50</u>
<u>Liabilities</u>			
Due to Ward Marshal	\$ -	-	-
Due to Office in Expense Category	-	25	25
Due to Operating Fund	<u>25</u>	25	<u>50</u>

MINNESOTA WIND FARMING

Supplemental Information

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

December 31, 1993
(Reaudited - See Accountants' Compilation Report)

	<u>Contributions</u> <u>Fund</u>	<u>Revenues and</u> <u>Other Fund</u>	<u>Total</u>
Cash balance at January 1, 1993	\$ <u>100</u>	<u>32</u>	<u>132</u>
Additions:			
Contributions received	76,356	-	76,356
Seizure and sales received	<u> -</u>	<u>2,489</u>	<u>2,489</u>
Total additions	<u>76,356</u>	<u>2,489</u>	<u>78,845</u>
Deductions:			
Costs and fees in Minnetonka City			
Court Civil Fund	13,171	2,489	15,660
Systemal fees to Operating Fund	166	-	166
Fees to Marcel	4,419	-	4,419
Disbursements paid - net of fees	52,319	-	52,319
Refunds in delinquency	<u>2,964</u>	<u> -</u>	<u>2,964</u>
Total deductions	<u>73,039</u>	<u>2,489</u>	<u>75,528</u>
Cash balance at December 31, 1993	\$ <u>100</u>	<u>32</u>	<u>132</u>

Shaffer, Branch & Muse

Certified Public Accountants

505 POWER ROAD

MONROE, LOUISIANA

INDEPENDENT ACCOUNTANTS' COMPLIANCE REPORT

We have examined the Marshal's assertions about Hinda Ward Marshal's compliance during the year ended December 31, 1990 with the requirements included in the accompanying Louisiana Attestation Questionnaire. The Marshal is responsible for Hinda Ward Marshal's compliance with those requirements. Our responsibility is to express an opinion on the Marshal's assertion about the Hinda 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 obtaining, on a test basis, evidence about the Hinda 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 Hinda Ward Marshal's compliance with specified requirements.

In our opinion, the Marshal's assertion that the Hinda Ward Marshal complied with the aforementioned requirements for the year ended December 31, 1990 is fairly stated, in all material respects.

Shaffer, Branch & Muse

LOUISIANA ATTESTATION QUESTIONNAIRE

April 21, 1998 Date

From: Jack E. Shelley - Minden Ward Marshal
Post Office Box 108
Minden, Louisiana 71052-1080
 To: Shelley, Patrick & Hoke, CPA's (Auditors)

In connection with your compliance of our financial statements as of December 31, 1997, and for the period then ended, and as required by Louisiana Revised Statute 24:813 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 21, 1998 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 55:2212, 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 42:1101-1105.

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, 1985, under circumstances that would constitute a violation of LSA-RS 42:1179.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 58:1301-14) or the budget requirements of LSA-RS 50:43. *Not Applicable to Minden Ward Marshal*

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, 44-21, and 44-26.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:814, 25-453, and/or 28-82, as applicable. *Not Applicable - Engaged CPA to Compile*

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:511.

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 VI, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 47:14-10.80.

Yes No

Advances and Benefits

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 18 of the 1974 Louisiana Constitution, LSA-RS 14:138, and RS 49:739.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contributions to the foregoing representatives. 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 H. Shelby, Mayor (Jack Shelby)
Secretary

4-21-98 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.

Shaffer, Branch & Muse

CERTIFIED PUBLIC ACCOUNTANTS

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MEMPHIS
MEMBERSHIP FIRM OF
CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Minden Ward Marshal:

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Minden Ward Marshal and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Minden Ward Marshal's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Accounting Illustrations. 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 to satisfy the responsibility of the specified users of the report. Consequently, we 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 \$ 15,000, or public works exceeding \$ 100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2211 (The public bid law).

There were no expenditures made during the year exceeding \$ 15,000.

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 43:1109-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

The Minden Ward Marshal has no board members.

Management provided us with the required list including the noted information for him and his two deputies.

The Marshal and his deputies are employees of and paid by the City of Minden and the parish of Webster.

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

The Marshal paid his two deputies amounts in excess of their fixed salary in accordance with LSA-RS 13:1881(R) from his criminal funds.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (2) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included in the list of employees provided by management (agreed-upon procedure (2)) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

The Minden Ward Marshal is not required to comply with the state budgeting requirements of the Local Government Budget Act.

Accounting and Reporting

5. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund.

All payments were properly coded to the Operating Fund.

(c) determine whether payments received approval from proper authorities.

The Minden Ward Marshal approves all payments.

Meetings

The Open Meetings Law does not apply to the operations for the Minden Ward Marshal, and no such meetings have been held.

Debt

6. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We traced bank deposits to monthly reports from the City Court for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Our prior year report, dated April 24, 1937, did not include any comments or recommendations.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Minden Ward 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.

W. J. Crowl, Jr.

Minden, Louisiana
February 3, 1938