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Ward Six Marshal of the Parish of St. Mary
Morgan City, Louisiana

Financial Report

Year Ended December 31, 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 9/1/04

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INDEPENDENT ACCOUNTANT'S REPORT

Honorable Merlin R. Price, Sr.
Ward Six Marshal of the Parish of St. Mary
Morgan City, Louisiana

We have compiled the accompanying financial statements of Ward Six Marshal of the Parish of St. Mary as of December 31, 2003, and for the year then ended, and the accompanying supplemental information contained on Pages 10 through 17 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. We have not audited or reviewed the accompanying financial statements and supplemental information and, accordingly, do not express an opinion or any other form of assurance on them.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
June 2, 2004

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

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana

Combined Balance Sheet
All Fund Types and Account Group
December 31, 2003

	Governmental Fund Type General Fund	Fiduciary Fund Type Garnishment Fund	Account Group General Fixed Assets	Totals (Memorandum Only)	
				2003	2002
ASSETS AND OTHER DEBITS					
Assets:					
Cash and interest-bearing deposits	\$ 4,221	\$ 1,356	\$ -	\$ 5,577	\$ 9,484
Receivables:					
Due from other governments	3,540	-	-	3,540	3,540
Due from other funds	1,356	-	-	1,356	1,433
Other debits:					
Vehicles and equipment	-	-	3,992	3,992	3,792
	<u>\$ 9,117</u>	<u>\$ 1,356</u>	<u>\$ 3,992</u>	<u>\$ 14,465</u>	<u>\$ 18,249</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 130	\$ -	\$ -	\$ 130	\$ 1,472
Due to other funds	-	1,356	-	1,356	1,433
	<u>130</u>	<u>1,356</u>	<u>-</u>	<u>1,486</u>	<u>2,905</u>
Fund equity and other credits:					
Investment in general fixed assets	-	-	3,992	3,992	3,792
Fund balance:					
Unreserved and undesignated	8,987	-	-	8,987	11,552
Total fund equity and other credits	<u>8,987</u>	<u>-</u>	<u>3,992</u>	<u>12,979</u>	<u>15,344</u>
	<u>\$ 9,117</u>	<u>\$ 1,356</u>	<u>\$ 3,992</u>	<u>\$ 14,465</u>	<u>\$ 18,249</u>

See accompanying notes and accountant's compilation report.

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana
Governmental Fund Type - General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Year Ended December 31, 2003
With Comparative Actual Amounts for Year Ended December 31, 2002

	2003		Variance - Favorable (Unfavorable)	2002 Actual
	Budget	Actual		
Revenues:				
Fees, charges, and commission for services	\$ 35,000	\$ 36,384	\$ (1,384)	\$ 31,619
Interest	-	-	-	148
Total revenues	<u>35,000</u>	<u>36,384</u>	<u>(1,384)</u>	<u>31,767</u>
Expenditures:				
General government -				
Salary	10,800	10,721	79	12,554
Payroll taxes	3,500	3,472	28	3,657
Automobile	20,446	16,509	3,937	14,688
Professional fees	1,000	1,050	(50)	1,740
Telephone	1,745	1,524	221	1,697
Conventions and conferences	3,300	2,426	874	3,234
Continuing education	100	79	21	575
Office	150	128	22	622
Miscellaneous	300	206	94	56
Law enforcement supplies	350	596	(246)	979
Dues	475	605	(130)	385
Uniforms	1,000	1,433	(433)	939
Total general government	<u>43,166</u>	<u>38,749</u>	<u>4,417</u>	<u>41,126</u>
Capital outlay	<u>-</u>	<u>200</u>	<u>(200)</u>	<u>-</u>
Total expenditures	<u>43,166</u>	<u>38,949</u>	<u>4,217</u>	<u>41,126</u>
Excess (deficiency) of revenues over expenditures	<u>(8,166)</u>	<u>(2,565)</u>	<u>(5,601)</u>	<u>(9,359)</u>
Fund balance, beginning	<u>11,552</u>	<u>11,552</u>	<u>-</u>	<u>20,911</u>
Fund balance (deficit), ending	<u>\$ 3,386</u>	<u>\$ 8,987</u>	<u>\$ (5,601)</u>	<u>\$ 11,552</u>

See accompanying notes and accountant's compilation report.

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Ward Six Marshal of the Parish of St. Mary's Cost Fund (Marshal's Cost Fund) accounts for the operations of the Marshal's office in Ward Six of St. Mary Parish. The Marshal's salary is funded by the St. Mary Parish Council and by the City of Morgan City at no cost the Marshal's Cost Fund.

The following is a summary of certain significant accounting policies:

A. Fund Accounting

The accounts of the 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 comprises its assets, liabilities, fund equity, revenues, and expenditures. 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. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds, because they do not directly affect net expendable available financial resources. Funds are classified into two categories: governmental and fiduciary. Each category is further divided into separate "fund types". The funds presented in the financial statements are described as follows:

General Fund

The general fund, as provided by Louisiana Revised Statutes is the principal fund of the Marshal's office and accounts for the operations of the Marshal. The Marshal's primary source of revenue is fees from the City Court of Morgan City. General operating expenditures are paid from this fund.

Agency Funds

The agency fund is used as depositories for garnishments. Disbursements from this fund are made to various litigants in suits in the manner prescribed by law. The agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

WARD SIX MARSHAL OF ST. MARY PARISH
Morgan City, Louisiana

Notes to Financial Statements (Continued)

B. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets.

All purchased 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. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the general fund.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures 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. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting for all funds. 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. The following practices in recording revenues and expenditures have been used for the governmental funds:

Revenues

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Marshal is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

WARD SIX MARSHAL OF ST. MARY PARISH
Morgan City, Louisiana

Notes to Financial Statements (Continued)

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Also, proceeds from long-term loans are recognized as other financing sources when received.

D. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Marshal's financial position and results of operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

E. 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, results of operations, or changes in 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) Cash and Interest-Bearing Deposits

Under state law, the 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 Marshal may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana

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. At December 31, 2003, the Marshal has cash and interest-bearing deposits (book balances) totaling \$5,577. These deposits are fully secured from risk by federal deposit insurance.

WARD SIX MARSHAL OF ST. MARY PARISH
Morgan City, Louisiana

Notes to Financial Statements (Continued)

(3) Receivables

Due from other governmental agencies at December 31, 2003 consisted of:

	General Fund
City Court of Morgan City	\$ 3,540

(4) Due From/to Other Funds

Individual balances due from/to other funds at December 31, 2003 are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 1,356	\$ -
Agency Funds:		
Garnishment Fund	-	1,356
Total	\$ 1,356	\$ 1,356

(5) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 12/31/2002	Additions	Deletions	Balance 12/31/2003
Furniture, fixtures, and equipment	\$ 3,792	\$ 200	\$ -	\$ 3,992

WARD SIX MARSHAL OF ST. MARY PARISH
Morgan City, Louisiana

Notes to Financial Statements (Continued)

(6) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others follows:

	<u>Fund</u>
Balances, December 31, 2002	\$ 1,433
Additions	77,902
Reductions	<u>(77,979)</u>
Balances, December 31, 2003	<u>\$ 1,356</u>

(7) Long-Term Lease Commitments

The Marshal leases vehicles under operating lease agreements as follows:

- A. A lease commencing December 6, 2002, for a 2003 Ford Explorer with a monthly lease payment of \$464. The term of the lease is 24 months.
- B. A lease commencing December 6, 2002, for a 2003 Ford Explorer with a monthly lease payment of \$459. The term of the lease is 24 months.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana
General Fund

Balance Sheet
December 31, 2003
With Comparative Actual Amounts for December 31, 2002

	<u>2003</u>	<u>2002</u>
ASSETS		
Cash and interest-bearing deposits	\$ 4,221	\$ 8,051
Receivables:		
Due from other governments	3,540	3,540
Due from other funds	<u>1,356</u>	<u>1,433</u>
Total assets	<u>\$ 9,117</u>	<u>\$ 13,024</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 130	\$ 1,472
Total liabilities	<u>130</u>	<u>1,472</u>
Fund balance:		
Unreserved and undesignated	<u>8,987</u>	<u>11,552</u>
Total liabilities	<u>8,987</u>	<u>11,552</u>
Total liabilities and fund balance	<u>\$ 9,117</u>	<u>\$ 13,024</u>

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 2003
With Comparative Actual Amounts for Year Ended December 31, 2002

	<u>2003</u>	<u>2002</u>
Revenues:		
Fees, charges, and commission for services	\$ 36,384	\$ 31,619
Interest	-	148
Total revenues	<u>36,384</u>	<u>31,767</u>
Expenditures:		
General Government:		
Salary	10,721	12,554
Payroll taxes	3,472	3,657
Automobile	16,509	14,688
Professional fees	1,050	1,740
Telephone	1,524	1,697
Conventions and conferences	2,426	3,234
Continuing education	79	575
Office	128	622
Miscellaneous	206	56
Law enforcement supplies	596	979
Dues	605	385
Uniforms	1,433	939
Total general government	<u>38,749</u>	<u>41,126</u>
Capital outlay	<u>200</u>	<u>-</u>
Total expenditures	<u>38,949</u>	<u>41,126</u>
Excess (deficiency) of revenues over expenditures	(2,565)	(9,359)
Fund Balance, beginning	<u>11,552</u>	<u>20,911</u>
Fund Balance, ending	<u>\$ 8,987</u>	<u>\$ 11,552</u>

AGENCY FUNDS

Garnishment Fund -

To account for funds held for disposition in connection with garnishments. Reductions from the fund are made to the general fund and to others for the settlement of garnishments.

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana
Garnishment Fund

Balance Sheet
December 31, 2003
With Comparative Actual Amounts for December 31, 2002

	<u>2003</u>	<u>2002</u>
ASSETS		
Cash and interest-bearing deposits	\$ 1,356	\$ 1,433
Total assets	<u>\$ 1,356</u>	<u>\$ 1,433</u>
LIABILITIES		
Due to general fund	\$ 1,356	\$ 1,433
Total liabilities	<u>\$ 1,356</u>	<u>\$ 1,433</u>

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana
Garnishment Fund

Statement of Changes in Assets and Liabilities
Year Ended December 31, 2003
With Comparative Actual Amounts for Year Ended December 31, 2002

	<u>2003</u>	<u>2002</u>
Balances, beginning of year	\$ 1,433	\$ 621
Additions:		
Deposits -		
Garnishments	77,902	74,160
Total additions	<u>77,902</u>	<u>74,160</u>
Total	<u>\$ 79,335</u>	<u>74,781</u>
Reductions:		
Deposits settled to -		
Sheriff's General Fund	4,245	3,520
Garnishments paid	<u>73,734</u>	<u>69,828</u>
Total reductions	<u>77,979</u>	<u>73,348</u>
Balances, end of year	<u>\$ 1,356</u>	<u>\$ 1,433</u>

REQUIRED BY LOUISIANA GOVERNMENTAL AUDIT GUIDE

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Merlin R. Price, Sr.
Ward Six Marshal of the Parish of St. Mary
Morgan City, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the Ward Six Marshal of the Parish of St. Mary and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Ward Six Marshal of the Parish of St. Mary's compliance with certain laws and regulations during the period ended December 31, 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 and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely 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 38:2211-2251 (the public bid law).

There were no expenditures for materials and supplies exceeding \$15,000, nor were there any public works exceeding \$100,000.

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 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.

Management provided us with the required list including the noted information.

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

Management provided us with the required list.

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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.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the legally adopted budget.

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

The Marshall is an independently elected official, therefore no minutes are required.

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

The revenues met the budgeted revenues by 5% and the expenditures did not exceed the budgeted amounts by 5%.

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;

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 and general ledger account; and

All expenditures selected for testing were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated approval by the Marshal.

Debt

9. 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 inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

10. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 management of Ward Six Marshal of the Parish of St. Mary 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
June 18, 2004

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana

Summary Schedule of Prior Audit Findings
Year Ended December 31, 2003

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
01-2	2001	Lease agreements in excess of ninety days and without a nonappropriation clause for the operating lease of moveables were executed without the consent and approval of the State Bond Commission.	Yes	N/A
		LSA-RS 39:1410.60 requires the consent and approval of the State Bond Commission for political subdivisions to incur debt. The term "debt" would not include the lease of a moveable provided the lease agreement contained a nonappropriation clause.		
02-1	2002	Annual sworn financial statements were not completed within ninety days of the close of the fiscal year	Yes	N/A
		LSA - RS 24:514 (E) states, in part: "The annual sworn financial statements required under Subsection A of this Section shall be furnished to the legislative auditor between the first and nintieth day following the close of the accounting year..."		

WARD SIX MARSHAL OF THE PARISH OF ST. MARY
Morgan City, Louisiana

Corrective Action Plan for Current Year Findings
Year Ended December 31, 2003

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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No current year findings reported