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MINDEN WARD MARSHAL

Minden, Louisiana

General Purpose Financial Statements

FOR THE 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

Minden Ward Marshal

Minden, Louisiana

General Purpose Financial Statements
As of and for the year ended December 31, 2003
With Supplemental Information Schedules

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WM. PEARCE JAMIESON, C.P.A. (1991)

MEMBERS

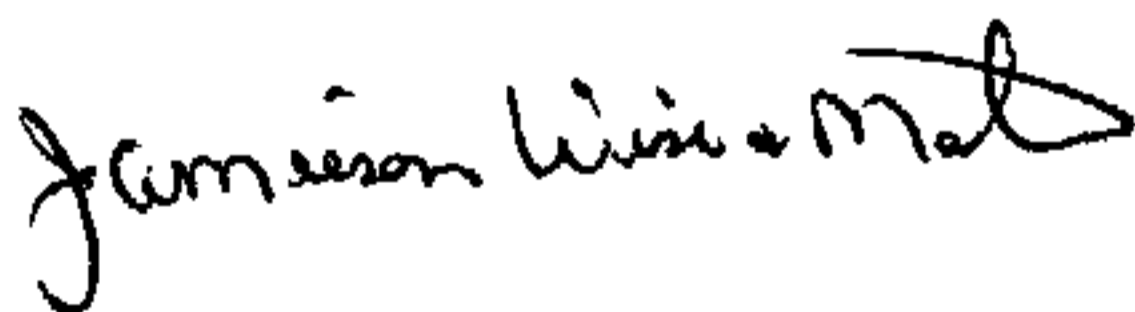
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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, 2003, 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 of the Minden Ward Marshal. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



June 28, 2004
Minden, LA

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INDEPENDENT ACCOUNTANTS' 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 management of 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, 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. 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).

For the year ended December 31, 2003, no expenditures were made during the year for materials and supplies exceeding \$15,000 or 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 42:1101-1224 (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.

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

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

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.

For the year ended December 31, 2003, the Minden Ward Marshal did not have any employees.

Budgeting

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

Management provided us with a copy of the original budget.

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

There are no minutes for the Ward Marshal's office.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were short of budgeted revenues by 8.95% and expenditures for the year did exceed budgeted amounts by 4.3%.

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

The six payments examined 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 proper approval by Ward Marshal.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Public meetings are not required by the Ward Marshal office.

Debt

10. 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.

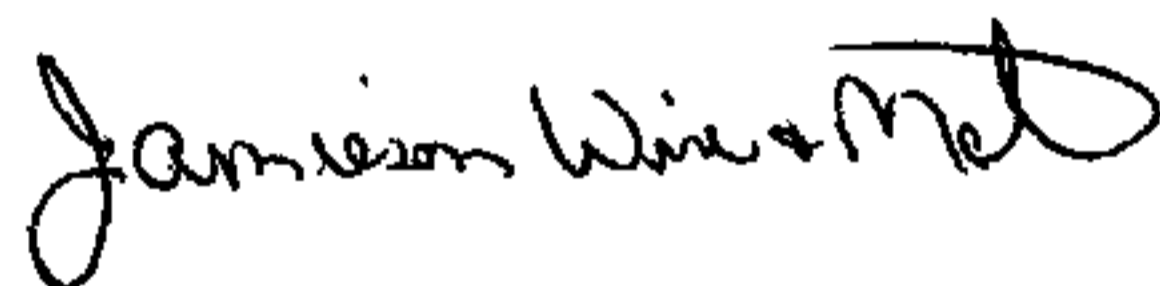
Advances and Bonuses

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

The Marshal does not maintain payroll records or minutes to examine for the year. The Marshal's and deputies salaries are paid by the City of Minden and Webster Parish Police Jury.

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 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.



Minden, Louisiana
June 28, 2004

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)
_____ (Date Transmitted)

_____ (Auditors)

In connection with your compilation of our financial statements as of [date] and for the year 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 (date of completion/representations).

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 [] No [] *N/A*

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 [✓] 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 [✓] 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 39:34.

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, 44:7, 44:31, and 44:36.

Yes [✓] No []

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

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.
Yes [] No [] *N/A*

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 39:1410.60-1410.65.
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 79-729.
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.

_____ Secretary _____ Date

_____ Treasurer _____ Date

Jack Randy Shelley, CPA President 2-19-04 Date

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.

GENERAL PURPOSE FINANCIAL STATEMENTS

MINDEN WARD MARSHAL

Balance Sheet - All Fund Types and Account Groups
December 31, 2003

	Governmental Fund Types	Fiduciary Fund Types	Total (Memorandum Only)
	General Fund	Agency Funds	
ASSETS AND OTHER DEBITS			
Assets:			
Cash	\$ 4,491	\$ 1	\$ 4,492
Due from Agency Funds	1	-	1
Due from City Court	1,756	-	1,756
	<u>6,248</u>	<u>1</u>	<u>6,249</u>
TOTAL ASSETS AND OTHER DEBITS	\$ 6,248	\$ 1	\$ 6,249
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 150	\$ -	\$ 150
Due to Ward Marshal	\$ 1,177	-	1,177
Due to Operating Fund	-	1	1
Total liabilities	<u>1,327</u>	<u>1</u>	<u>1,328</u>
Equity and Other Credits:			
Fund Balance	<u>4,921</u>	<u>-</u>	<u>4,921</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 6,248	\$ 1	\$ 6,249

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

MINDEN WARD MARSHAL

Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 2003

REVENUES

Marshal's fees and costs-civil matters	\$	21,010
Proceeds from court costs		7,455
Fees collected through garnishments, seizure and sale		<u>259</u>
Total revenues		<u>28,724</u>

EXPENDITURES

Marshals civil fees of office		16,484
Deputies and clerical fees		7,733
Office supplies		805
Mortgage Costs & Fees		361
Advertising		505
Insurance		885
Accounting		1,500
Subscriptions		96
Miscellaneous		<u>1,693</u>
Total expenditures		<u>30,062</u>

EXCESS (DEFICIENCY) OF REVENUES OVER
EXPENDITURES

(1,338)

FUND BALANCES AT BEGINNING OF YEAR

6,259

FUND BALANCES AT END OF YEAR

\$ 4,921

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

MINDEN WARD MARSHAL

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual
All Governmental Fund Types
For the year ended December 31, 2003

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Marshal's fees and costs-civil matters	\$ 21,500	21,010	(490)
Proceeds from court costs	350	259	(91)
Fees collected through garnishments, seizure and sale	<u>9,700</u>	<u>7,455</u>	<u>(2,245)</u>
Total revenues	<u>31,550</u>	<u>28,724</u>	<u>(2,826)</u>
EXPENDITURES			
Marshals civil fees of office	16,800	16,484	316
Deputies and clerical fees	7,700	7,733	(33)
Office supplies	650	805	(155)
Mortgage Costs & Fees	530	361	169
Advertising	875	505	370
Insurance	230	885	(655)
Accounting	1,500	1,500	-
Subscriptions	50	96	(46)
Miscellaneous	<u>465</u>	<u>1,693</u>	<u>(1,228)</u>
Total expenditures	<u>28,800</u>	<u>30,062</u>	<u>(1,262)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,750	(1,338)	(4,088)
FUND BALANCES AT BEGINNING OF YEAR	<u>6,259</u>	<u>6,259</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 9,009</u>	<u>4,921</u>	<u>(4,088)</u>

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

MINDEN WARD MARSHAL

Minden, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

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 Fund – 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 2002, 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

MINDEN WARD MARSHAL

Minden, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

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

Minden, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

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 fifteen 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 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 to which the Marshal is entitled. 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 did prepare a budget for funds under his control that are included in these financial statements in 2002.

SUPPLEMENTAL INFORMATION SCHEDULES

Minden Ward Marshal

Minden, Louisiana

Fiduciary Fund Type – Agency Funds

December 31, 2003

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 judgments rendered by the Minden City Court.

MINDEN WARD MARSHAL

Supplemental Information

Fiduciary Fund Type-Agency Funds
December 31, 2003

	Garnishment Fund	Seizure and Sale Fund	Total (Memorandum Only)
ASSETS AND OTHER DEBITS			
Assets:			
Cash	\$ -	\$ 1	\$ 1
Due from Agency Funds	-	-	-
Due from City Court	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Due to Ward Marshal	\$ -	-	-
Due to Operating Fund	-	1	1
	<u>-</u>	<u>1</u>	<u>1</u>
Total liabilities	<u>-</u>	<u>1</u>	<u>1</u>
Equity and Other Credits:			
Fund Balance	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

MINDEN WARD MARSHAL

Supplemental Information

Fiduciary Fund Type-Agency Funds
 Schedule of Changes in Cash Balance
 December 31, 2003

	Garnishment Fund	Seizure and Sale Fund	Total (Memorandum Only)
Cash Balance at January 1, 2003	\$ -	\$ 1	\$ 1
Additions:			
Garnishments received	\$ 162,308	-	162,308
Seizure and sales received	-	1,667	1,667
Total additions	162,308	1,667	163,975
Deductions:			
Costs and fees to Minden City Court	\$ 29,056	1,663	30,719
Fees to Operating Fund	255	-	255
Fees to Marshal	9,790	4	9,794
Garnishments paid - net of fees	117,305	-	117,305
Refunds to defendants	5,902	-	5,902
Total deductions	162,308	1,667	163,975
Cash Balance at December 31, 2003	\$ -	\$ 1	\$ 1

MINDEN WARD MARSHAL

CURRENT YEAR FINDINGS

For the Year Ended December 31, 2003

There are no findings for the year ending December 31, 2003

MINDEN WARD MARSHAL

SUMMARY OF PRIOR YEAR FINDINGS

For the Year Ended December 31, 2002

There were no findings for the year ending December 31, 2002

MINDEN WARD MARSHAL

CORRECTIVE ACTION PLAN ON CURRENT YEAR FINDINGS

For the Year Ended December 31, 2003

There are no findings for the year ending December 31, 2003