

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

**FINANCIAL STATEMENTS**

June 30, 2021

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

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**ACCOUNTANTS' COMPILATION REPORT**

To the Ward 2 Marshal of Webster Parish  
Marshal Newton  
City of Springhill, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Ward 2 Marshal of Webster Parish, a component unit of the City of Springhill, Louisiana, as of and for the year ended June 30, 2021, which collectively comprise the Marshal's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

**Supplementary Information**

The accompanying schedule of compensation, benefits, and other payments to the agency head, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

The accompanying justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 13 be presented to supplement the basic financial statements.

**Budgetary comparison schedule**

Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of management. We have not performed an audit, review or compilation on the required supplementary

information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Marshal's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Wise Martin & Cole, LLC*

Minden, LA  
March 25, 2022

**BASIC FINANCIAL STATEMENTS**

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

Statement of Net Position  
June 30, 2021

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 35,301
Due from other governments	<u>1,656</u>
<b>TOTAL ASSETS</b>	<u><u>36,957</u></u>
 <b>LIABILITIES</b>	
Accounts payable	4,716
Due to custodial fund	<u>1,147</u>
<b>TOTAL LIABILITIES</b>	<u><u>5,863</u></u>
 <b>NET POSITION</b>	
Unrestricted	<u>31,094</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 31,094</u></u>

See accountants' report.

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

Statement of Activities  
For the Year Ended June 30, 2021

<u>FUNCTION/PROGRAMS</u>	<u>Expenses</u>	<u>Charges for services</u>	<u>Program revenues Operating grants and contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
Governmental activities:				
Judicial activities	\$ 95,382	\$ 30,512	\$ 63,284	\$ (1,586)
Total governmental activities	<u>\$ 95,382</u>	<u>\$ 30,512</u>	<u>\$ 63,284</u>	<u>\$ (1,586)</u>
			Change in net position	(1,586)
			Net position - beginning	<u>32,680</u>
			Net positing - ending	<u>\$ 31,094</u>

See accountants' report.

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

Balance Sheet - Governmental Fund  
June 30, 2021

		General Fund
		<u>          </u>
<b>ASSETS</b>		
Cash and cash equivalents	\$	35,301
Due from other governments		<u>1,656</u>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>36,957</u></b>
<b>LIABILITIES</b>		
Accounts payable	\$	4,716
Due to custodial fund		<u>1,147</u>
<b>TOTAL LIABILITIES</b>		<b><u>5,863</u></b>
<b>FUND BALANCE</b>		
Unassigned		<u>31,094</u>
<b>TOTAL FUND BALANCE</b>		<b><u>31,094</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$</b>	<b><u>36,957</u></b>

See accountants' report.



WARD 2 MARSHAL OF WEBSTER PARISH  
Springhill, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Government-Wide Financial Statement of Net Position  
June 30, 2021

There are no differences in the amounts reported in the Statement of Net Position  
and the Governmental fund Balance Sheet.

Fund Balance, Total Governmental Fund (Statement C)	<u>\$ 31,094</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 31,094</u>

See accountants' report.

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

Governmental Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended June 30, 2021

	<u>General Fund</u>
<b>REVENUES</b>	
Charges for services:	
Civil fees	\$ 30,512
Operating grants and contributions:	
Intergovernmental - on behalf receipts	<u>63,284</u>
<b>TOTAL REVENUES</b>	<u>93,796</u>
<b>EXPENDITURES</b>	
Judicial activities:	
Personnel costs	81,885
Office expense	3,601
Accounting	3,897
Automobile expense	4,741
Other	<u>1,258</u>
<b>TOTAL EXPENDITURES</b>	<u>95,382</u>
Net change in fund balance	(1,586)
Fund balance at beginning of year	<u>32,680</u>
Fund balance at end of year	<u>\$ 31,094</u>

See accountants' report.

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of the Governmental Fund to the  
Statement of Activities  
For the Year Ended June 30, 2021

There are no differences between the amounts reported for the governmental activities in the Statement of Activities and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ <u>(1,586)</u>
Change in Net Position of Governmental Activities (Statement B)	\$ <u>(1,586)</u>

See accountants' report.

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

Statement of Fiduciary Net Position  
Custodial Funds  
June 30, 2021

	<u>Garnishment Fund</u>
<b>ASSETS</b>	
Cash	\$ 3,047
Due from General fund	<u>1,147</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 4,194</u></u>
 <b>NET POSITION</b>	
Restricted for individuals, organizations and other governments	\$ 4,194
<b>TOTAL LIABILITIES</b>	<u><u>\$ 4,194</u></u>

See accountants' report.

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

Statement of Changes in Fiduciary Net Position  
Custodial Funds  
June 30, 2021

	Garnishment Fund
<b>ADDITIONS</b>	
Contributions: Garnishment and seizures	\$ 84,189
Investment earnings: interest	<u>7</u>
<b>TOTAL ADDITIONS</b>	<u>84,196</u>
 <b>DEDUCTIONS</b>	
Refund of garnishments to individuals	4,995
Payment of garnishment to organizations	56,695
Payment of courts costs and civil fees to government	<u>22,842</u>
<b>TOTAL DEDUCTIONS</b>	<u>84,532</u>
 Net decrease in fiduciary net position	 (336)
 Net position - beginning	 <u>4,530</u>
 Net position - ending	 <u>\$ 4,194</u>

See accountants' report.

REQUIRED SUPPLEMENTARY INFORMATION

WARD 2 MARSHAL OF WEBSTER PARISH  
Springhill, Louisiana

Budgetary Comparison Schedule - General fund  
For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>(Cash)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Civil fees	\$ -	\$ -	\$ 28,856	\$ 28,856
Operating grants and contributions:				
Intergovernmental - on behalf receipts	-	-	63,284	63,284
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>92,140</u>	<u>92,140</u>
<b>EXPENDITURES</b>				
Judicial activities:				
Personnel costs	-	-	82,004	(82,004)
Office expense	-	-	2,675	(2,675)
Accounting	-	-	1,130	(1,130)
Automobile expense	-	-	4,512	(4,512)
Other	-	-	1,018	(1,018)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>91,339</u>	<u>(91,339)</u>
Excess of revenues over expenditures	-	-	801	801
Fund balance at beginning of year	-	-	34,500	34,500
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,301</u>	<u>\$ 35,301</u>

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

Notes to Budgetary Comparison Schedule  
For the Year Ended June 30, 2021

01) The Marshal's budget is adopted on a cash basis. The Marshal did not adopt a budget for the June 30, 2021.

02) The following schedule reconciles the excess of revenues over expenditures on cash basis with net change in fund balance on GAAP basis.

Net change in fund balance, GAAP basis	\$ (1,586)
To adjust for receivables	(1,656)
To adjust for payables	<u>4,043</u>
Excess of revenues over expenditures, cash basis	<u>\$ 801</u>



SUPPLEMENTARY INFORMATION

WARD 2 MARSHAL OF WEBSTER PARISH  
Springhill, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2021

Agency Head: Wayne Newton, Marshal

Salary	\$ 52,940
Retirement	10,344
Automobile	3,679
Dues	125
Uniforms	<u>306</u>
	\$ <u>67,394</u>

**WARD 2 MARSHAL OF WEBSTER PARISH**  
 Springhill, Louisiana

Justice System Funding Schedule - Receiving Entity  
 For the Year Ended June 30, 2021

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 12/31/2020</b>	<b>Second Six Month Period Ended 6/30/2021</b>
<b>Receipts From:</b>		
<i>City Court of Springhill - Criminal Court Costs/Fees</i>	\$ 9,932	\$ 9,155
<b>Subtotal Receipts</b>	<u>\$ 9,932</u>	<u>\$ 9,155</u>
<b>Ending Balance of Amounts Assessed but Not Received</b>	<u>\$ -</u>	<u>\$ -</u>

WARD 2 MARSHAL OF WEBSTER PARISH  
Springhill, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity  
For the Year Ended June 30, 2021

Cash Basis Presentation	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 6/30/2021
<b>Beginning Balance of Amounts Collected</b>	\$ 4,530	\$ 3,441
<b>Add: Collections</b>		
Civil Fees	38,510	45,679
Interest Earnings on Collected Balances	3	4
<b>Subtotal Collections</b>	<b>38,513</b>	<b>45,683</b>
<b>Less: Disbursements to Governments</b>		
<i>City Court of Springhill, Civil Fees</i>	4,805	9,355
<i>City Court of Springhill, Other</i>	2,588	5,848
<b>Less: Amounts Retained by Collecting Agency</b>		
Amounts "Self-Disbursed" to Collecting Agency		
Other	1,133	260
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	4,076	919
Payments to 3rd Party Collection/Processing Agencies	27,000	29,695
<b>Subtotal Disbursements/Retainage</b>	<b>39,602</b>	<b>46,077</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained</b>	<b>3,441</b>	<b>3,047</b>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>	-	-

<b>Other Information:</b>		
Collected	-	-
Total Waivers During the Fiscal Period	-	-

OTHER INFORMATION

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

Schedule of Prior Year Findings  
As of and for the year ended June 30, 2021

There were no findings required to be reported for the year ended June 30, 2020.

**WARD 2 MARSHAL OF WEBSTER PARISH**  
Springhill, Louisiana

Schedule of Current Year Findings  
As of and for the year ended June 30, 2021

There were no findings required to be reported for the year ended June 30, 2021.