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**MINDEN WARD MARRIAL**  
**Accountants' Compilation Report**  
**Financial Statements**  
**and**  
**Supplemental Information**

**Independent Accountants' Report On Applying Agreed-Upon Procedures**  
**and**  
**Louisiana Adoption Questionnaire**  
**December 31, 2001**

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. This 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.

Batone Rouge, 6/19/02

**MINIEN WARD MARSHAL**

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**Sheffer, Branch & McDaniel**

REGISTERED PUBLIC ACCOUNTANTS

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**ACCOUNTANTS' COMPILATION REPORT**

The Honorable Jack R. Shelby  
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, 2004, 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 schedules information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

The Marshal's general purpose financial statements did not provide a Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.

*Sheffer, Branch & McDaniel*

Minden, Louisiana  
May 5, 2005

**WINDHAM WARD MARSHAL**

**Combined Balance Sheet - All Fund Types**

December 31, 2003

(Unaudited - See Accountant's Compilation Report)

	<u>Governmental</u>	<u>Voluntary Fund Type</u>	<u>Total</u>
	<u>Fund Types</u>	<u>Agency</u>	<u>(Microenterprises Only)</u>
	<u>Operating</u>	<u>Funds</u>	
	<u>Fund</u>		
<b>Assets</b>			
Cash in bank	\$ 2,699	1	2,700
Due from Agency Funds	1	-	1
Receivable from City Court	2,155	-	2,155
	<u>4,855</u>	<u>1</u>	<u>4,856</u>
<b>Total assets</b>	<b>\$ 4,855</b>	<b>1</b>	<b>4,856</b>
<b>Liabilities and fund equity</b>			
<b>Liabilities:</b>			
Due to Wind Marshal	\$ 1,285	-	1,285
Due to Operating Fund	-	1	1
Accounts payable	67	-	67
	<u>1,352</u>	<u>1</u>	<u>1,353</u>
<b>Total liabilities</b>	<b>\$ 1,352</b>	<b>1</b>	<b>1,353</b>
<b>Fund equity:</b>			
Fund balance	3,503	-	3,503
	<u>3,503</u>	<u>-</u>	<u>3,503</u>
<b>Total liabilities and fund equity</b>	<b>\$ 4,855</b>	<b>1</b>	<b>4,856</b>

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

MINDEN WARD MARSHAL

Statement of Revenues, Expenditures and Changes in Fund Balance

Operating Fund

For the Year Ended December 31, 2011

(Unaudited - See Accountants' Compilation Report)

<b>Revenue:</b>	
Marshal's fees and costs - civil matters	\$ 14,218
Proceeds from court costs - criminal matters	8,752
Fees collected through garnishments, seizure and sale	<u>350</u>
Total revenues	<u>23,478</u>
<b>Expenditures:</b>	
Marshal's civil fees of office	12,627
Deputies' and clerical fees	7,408
Accounting	1,908
Office supplies	485
Advertising	251
Mortgage costs and fees	168
Insurance	131
Subscriptions	96
All other	<u>314</u>
Total expenditures	<u>23,164</u>
Excess (Deficit) of revenues over expenditures	312
Fund balance at beginning of year	<u>3,151</u>
Fund balance at end of year	<u>\$ 3,560</u>

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

## MINDEN WARD MARSHAL

### Notes to the Financial Statements

December 31, 2004

(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 in 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.

##### 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 principal 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 spending expenditures are paid from the fund.

**Agency Fund** - Agency Funds are non-fiduciary in nature (except equal liabilities) and do not involve management of results of operations. The Minden Ward Marshal utilized two agency funds in 2001, the Garnishment Fund and the Salaries and Sals 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 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.

##### 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.

## MINDEN WARD MARSHAL

### Notes to the Financial Statements

December 31, 2001

(Unaudited - See Accountants' Compilation Report)

#### 1. Summary of Significant Accounting Policies (Continued)

##### D. Depositor's Fund

The Marshal has two deposits. Salaries of the deputies are jointly fixed and paid by the city of Minden and the parish of Wobden. 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 "Miscellaneous 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. Interest eliminations have not been made in the aggregation of this data.

#### 2. Retirement Commitments

The Marshal is a member of the Municipal Employers' 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.

#### 3. Determination of Criminal Court Cost Expenses

La. R.S. 13:189C 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. 13:1704.1A 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.

## MINNEN WARD MARSHAL

### Notes to the Financial Statements

December 31, 2001

(Unaudited - See Accountants' Compilation Report)

#### 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 not prepare a budget for funds under his control that are included in these financial statements in 2001. The Marshal was unaware of Louisiana Revised Statute 39:1562 requiring the Ward Marshal to comply with the Local Government Budget Act until notified by the Legislative Auditor July 12, 2001. The Minden Ward Marshal will draft and adopt a budget annually beginning in 2002.

**MINDEN WARD MARSHAL**

**Supplemental Information**

**Fiduciary Fund Type - Agency Funds**

**December 31, 2001**

**(Unaudited - See Accountants' Compilation Report)**

**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 disbursement 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.

**MENDEN WARD MARSHAL****Supplemental Information****Fiduciary Fund Type - Agency Funds  
Combining Balance Sheet****December 31, 2001****(Unaudited - See Accountant's Compilation Report)**

	<u>Garnishment Fund</u>	<u>Seizure and Sale Fund</u>	<u>Total</u>
<b>Assets</b>			
Cash in bank	<u>\$ -</u>	<u>1</u>	<u>1</u>
<b>Liabilities</b>			
Due to Ward Marshal	-	-	-
Due to Officers in Excess Capacity	-	-	-
Due to Operating Fund	<u>-</u>	<u>1</u>	<u>1</u>
	<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, 2001**

**(Unaudited - See Accountants' Compilation Report)**

	<u>Overseas Fund</u>	<u>Retiree and Sole Fund</u>	<u>Total</u>
Cash balance at January 1, 2001	\$ -	-	-
<b>Additions:</b>			
Overseas received	124,403	-	124,403
Retiree and sales received	-	525	525
Total additions	<u>124,403</u>	<u>525</u>	<u>124,928</u>
<b>Deductions:</b>			
Costs and fees to Minden City -Court Civil Fund	26,283	308	26,591
Fees to Operating Fund	269	128	397
Fees to Marshal	2,000	308	2,308
Overseas paid - net of fees	81,887	-	81,887
Refunds to defendants	2,632	-	2,632
Total deductions	<u>124,431</u>	<u>524</u>	<u>124,957</u>
Cash balance at December 31, 2001	\$ -	1	1

## Shaffer, Branch & McDaniel

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### Independent Accountants' Report on Applying Agreed-Upon Procedures

Member  
American Institute of  
Certified Public Accountants

#### 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, 2001 included in the accompanying Louisiana Admittance 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.

#### Code of Ethics for Public Officials and Public Employees

1. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 43:1181-1124 (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 correct information for him and his two deputies.

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

#### Accounting and Reporting

2. 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.

All payments were properly coded to the correct fund and general ledger account.

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

The Minden Ward Marshal approved all payments.

**Debt**

3. 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 Clerk for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Public Bid Law**

4. After reviewing all amounts of expenditures for the year, we determined there were no expenditures for purchases during the year that would require adhering to LSA-R.S. 36:1211-1214 (the public bid law).

**Advances and Revenues**

5. 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. The Marshal did pay his two deputies supplemental amounts of \$ 7,400 as provided by LA R.S. 12:181(B).

**Budgeting**

6. The Ward Marshal did not prepare a budget for the year 2000 as he was unaware of changes in law requiring him to do so until notified by the Legislative Auditor July 12, 2001. The Ward Marshal has adopted a budget for 2002 which he has signed and dated February 15, 2002.

Our prior year report, dated July 19, 2001, had similar comments on the Marshal not adopting a budget.

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 take 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  
May 9, 2002

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

April 18, 2002

From: Randy Skelley, Minden Ward Marshal  
P. O. Box 1482  
Minden, LA 71058-1482

To: Staffin, Beach & McDaniel, CPAs

In connection with your compilation of our financial statements as of December 31, 2001 and for the year then ended, and as required by Louisiana Revised Statute 24:511 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 regulations 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 December 31, 2001.

**Public Bid Law**

It is true that we have complied with the public law bid, LSA-RS Title 38:2212, 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 42:1181-1194.

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, 1998, under circumstances that would constitute a violation of LSA-RS 42:1105.

Yes (  ) No (  )

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1381-14) or the budget requirements of LSA-RS 38:34. (Note: that this applied to Ward Marshal until notified by the Legislative Auditor July 12, 2001)

Yes (  ) No (  )

### Accounting and Reporting

All non-current governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:3, 44:11, and 44:16.

Yes (  ) No (  )

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33-463, and/or 49:81, as applicable. (Not applicable - engaged CPA to compile)

Yes (  ) No (  )

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

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 VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1418.68-1418.65.

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 AGI opinions 79-728.

Yes (  ) No (  )

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any nonadherence 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.

 Jack R. Kelly 5-1-02 Date  
\_\_\_\_\_  
Treasurer Date

\_\_\_\_\_  
President Date