WARD THREE MARSHAL
OF THE PARISH OF ST. MARY

Franklin, Louisiana

Financial Report

Year Ended June 30, 2026

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Honorable Carla Weidenboerner
Ward Three Marshal of the Parish of St. Mary
Franklin, Louisiana

Report on the Financial Statements

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ward Three Marshal of the Parish of St. Mary (hereinafter "Marshal"), a component unit of the City of Franklin, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Marshal's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 9 to the financial statements, the Marshal adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements*, during the year ended June 30, 2026. The implementation of this standard resulted in changes to the presentation and disclosures within the Required Supplementary Information (RSI) budgetary comparison schedules and the accompanying notes to RSI. Our conclusion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require budgetary comparison information be presented to supplement the basic financial statements. Such 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 context. Such information is the responsibility of management. The information was not audited or reviewed, and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted management's 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 context.

Supplementary Information

The justice system funding schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules are the responsibility of the Marshal's management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the financial statements. The schedules have been subjected to our review procedures applied in the review of the basic financial statements. We are not aware of any material modifications that should be made to the schedules. We have not audited the schedules and do not express an opinion on them.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
November 2, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Statement of Net Position
June 30, 2026

	Governmental Activities
ASSETS	
Cash and interest-bearing deposits	$ 106,365
Due from fiduciary fund	303
Due from other governmental units	1,029
Capital assets, net	16,587
Total assets	124,284
NET POSITION	
Net position	
Net investment in capital assets	16,587
Restricted	18,066
Unrestricted	89,631
Total net position	$ 124,284

The accompanying notes to financial statements are an integral part of this statement.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Statement of Activities
Year Ended June 30, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities:				
General government	$ 144,035	$ 32,448	$ 128,227	$ 16,640
Net position, beginning				107,644
Net position, ending				$ 124,284

The accompanying notes to financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

MAJOR FUND DESCRIPTION

General Fund

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

SPECIAL REVENUE FUND

Equipment and Training Fund

To account for the receipt of excess fees pursuant to RS 13:5807B and the expenditure of such collections which shall be used to assist in the purchasing or updating of necessary equipment and officer training to carry out the efficient performance of all duties imposed by law on constables and marshals.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Balance Sheet
Governmental Funds
June 30, 2026

	General Fund	Special Revenue Fund	Total
ASSETS			
Cash and interest-bearing deposits	$ 88,842	$ 17,523	$ 106,365
Due from fiduciary fund	303	-	303
Due from other governmental units	399	630	1,029
Due from other funds	87	-	87
Total assets	$ 89,631	$ 18,153	$ 107,784
LIABILITIES AND FUND BALANCE			
Liabilities			
Due to other funds	$ -	$ 87	$ 87
Fund balances			
Restricted	-	18,066	18,066
Unassigned	89,631	-	89,631
Total fund balances	89,631	18,066	107,697
Total liabilities and fund balances	$ 89,631	$ 18,153	$ 107,784

(continued)

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Balance Sheet (continued)
Governmental Funds
June 30, 2026

Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position

Total fund balances for the governmental funds at June 30, 2026	$ 107,697
Cost of capital assets, net of accumulated depreciation	16,587
Total net position of governmental activities at June 30, 2026	$ 124,284

The accompanying notes to financial statements are an integral part of this statement.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2026

	General Fund	Special Revenue Fund	Total
Revenues			
Court fees and costs	$ 24,875	$ 7,573	$ 32,448
Intergovernmental	128,227	-	128,227
Total revenues	153,102	7,573	160,675
Expenditures			
Current -			
General government			
Automobile	3,413	23	3,436
Insurance	300	-	300
Marshal expenses	-	36	36
Memberships and dues	-	595	595
Miscellaneous	650	-	650
Office expense	1,211	3,570	4,781
Postage	-	156	156
Repairs and maintenance	258	95	353
Salaries	128,227	-	128,227
Seminars	300	4,202	4,502
Capital outlay	3,603	13,204	16,807
Total expenditures	137,962	21,881	159,843
Net changes in fund balances	15,140	(14,308)	832
Fund balances, beginning	74,491	32,374	106,865
Fund balances, ending	$ 89,631	$ 18,066	$ 107,697

(continued)

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)
Governmental Funds
Year Ended June 30, 2026

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities

Total net changes in fund balances for the year ended June 30, 2026 per the statement of revenues, expenditures, and changes in fund balances	$ 832
Cost of capital outlay	16,807
Depreciation expense	(999)
Total changes in net position for the year ended June 30, 2026 per the statement of activities	$ 16,640

The accompanying notes to financial statements are an integral part of this statement.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Statement of Fiduciary Net Position
June 30, 2026

	Custodial Fund
ASSETS	
Other receivables	$ 1,188
LIABILITIES	
Amounts due to others	885
Due to general fund	303
Total Liabilities	$ 1,188

The accompanying notes to financial statements are an integral part of this statement.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2026

	Custodial Fund
Additions:	
Garnishment collections	$ 230,735
Reductions:	
Judgement payments	216,891
Marshal commissions	13,844
Total reductions	230,735
Change in net position	-
Net position, beginning	-
Net position, ending	$ -

The accompanying notes to financial statements are an integral part of this statement.

INTRODUCTION

As provided by LSA-RS 13:2488.1 et seq, the City Court of the City of Franklin was established and included the creation of the Office of the Marshal. The territorial jurisdiction of the City Court extends throughout the City of Franklin, Louisiana and throughout the whole of Ward Three of St. Mary Parish. The court is composed of a City Judge, a Marshal, and a Clerk of Court. The Office of Marshal is elected for a six-year term. The Marshal's salary is funded by the St. Mary Parish Council and by the City of Franklin at no cost to the Marshal's Funds.

(1) Summary of Significant Accounting Policies

The accompanying component unit financial statements of the Ward Three Marshal of the Parish of St. Mary (hereinafter "Marshal") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

As the governing authority, for reporting purposes, the City of Franklin is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended, established criteria for determining which component units should be considered part of the City of Franklin for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and

   a. the ability of the City to impose its will on the organization and/or

   b. the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City.

2. Organizations for which the City does not appoint a voting majority but are fiscally dependent on the City.

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the City of Franklin provides compensation and office space to the Marshal and the significance of the relationship between the Marshal and the City, the Marshal was determined to be a component unit of the City of Franklin, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City, the general government services provided by the City, or the other governmental units that comprise the financial reporting entity.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Marshal as a whole. These statements include all the financial activities of the Marshal. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions.*

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Marshal's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported only in the statement of fiduciary net position and statement of changes in fiduciary net position at the fund financial statement level.

Fund Financial Statements

The Marshal uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Marshal are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Marshal or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is a least ten (10) percent of the corresponding total for all governmental funds. The general and special revenue fund of the Marshal are considered to be the major funds.

The funds of the Marshal are described below:

Governmental Funds –

General Fund

The General Fund, as provided by Louisiana Revised Statutes, is the principal fund of the Marshal and is used to account for the operations of the Marshal. The Marshal's primary source of revenue is fees from the City Court of the City of Franklin. General operating expenditures are paid from this fund.

Special Revenue Fund

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. Act 166 of the 2019 Louisiana Legislative Session amended RS 13:5807 by requiring certain excess fees be deposited in an Equipment and Training Fund. The expenditure of these deposits is restricted in use to assist in the purchasing or updating of necessary equipment and officer training to carry out the efficient performance of all duties imposed by law on constables and marshals

Fiduciary Funds –

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support the Marshal's programs. The Marshal has adopted GASBS No. 84 for the reporting and classification of its fiduciary activities. Fiduciary reporting focus is on net position and changes in net position and are reported using the accrual basis of accounting.

The Marshal's fiduciary fund (custodial) is presented in the fiduciary fund financial statements. Because by definition these assets are being held for the benefit of a third party (individuals, organizations, other governments, etc.) and cannot be used to address activities or obligations of the Marshal, these funds are not incorporated into the government-wide financial statements.

The custodial fund of the Marshal is the Garnishment Fund. The Garnishment Fund is used to account for assets held by the Marshal as agent for the collection of court-ordered garnishment judgments. The Marshal charges an administrative fee and remits all other funds to the respective creditors.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

a. The governmental fund utilizes a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available expendable financial resources during a given period. This fund uses fund balance as a measure of available expendable financial resources at the end of the period.

b. The government-wide financial statements utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Marshal considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Marshal.

Capital assets

Capital assets, which include vehicles, furniture, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated historical cost if historical cost is not available.

Donated assets are recorded as capital assets at acquisition value at the date of donation. The Marshal maintains a threshold level of $500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

	Years
Vehicles	5
Furniture and equipment	5 - 10

Equity Classifications

In the government-wide financial statements, equity is classified as net position and displayed in three components:

a. Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted – all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the Marshal considers restricted funds to have been spent first.

Governmental fund equity is classified as fund balance. Fund balance for the Marshal's governmental funds is displayed depicting the relative strength of the spending constraints placed on the purposes for which resources can be used. In the governmental fund financial statements, fund balances are classified as follows:

a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

c. Committed – amounts that can be used only for specific purposes determined by a formal action of the Marshal. The Marshal is the highest level of decision-making authority for the Marshal's office. Commitments may be established, modified, or rescinded only through resolutions approved by the Marshal.

d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Marshal's adopted policy, only the Marshal may assign amounts for specific purposes.

e. Unassigned – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Marshal considers the restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Marshal considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Marshal has provided otherwise in commitment or assignment actions.

E. Expenditures and Expenses

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character and function.

(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. At June 30, 2026, the Marshal has cash balances (book balances) totaling $106,365 as follows:

	Governmental Activities	Fiduciary Funds	Total
Cash and interest-bearing deposits	$ 106,365	$ -	$ 106,365

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 Marshal or the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial credit risk for deposits is the risk that in the event of the failure of the depository financial institution, the Marshal's deposits may not be recovered or the Marshal will not be able to recover collateral securities that are in the possession of an outside party. The Marshal does not have a policy to monitor or reduce exposure to custodial credit risk. Deposit balances (bank balances) at June 30, 2026, were $118,910, which were fully secured by federal deposit insurance and not subject to custodial credit risk.

(3) Capital Assets

A summary of changes in capital assets follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Furniture and equipment	$ 2,035	$ 16,807	$ -	$ 18,842
Less accumulated depreciation	1,256	999	-	2,255
Total	$ 779	$ 15,808	$ -	$ 16,587

Depreciation expense in the amount of $999 for the year ended June 30, 2026 was charged to the general government function.

(4) Retirement Plan

Substantially all employees of the Marshal's office are members of the Municipal Employees' Retirement System of Louisiana, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Marshal's office are members of Plan A. All permanent employees working at least 35 hours per week who are paid wholly from city funds and all elected city officials are eligible to participate in the System.

Regular retirement benefits

A member of Plan A is eligible to retire and receive regular benefits if the member has credit for at least:

1. Any age with twenty-five (25) years or more of creditable service

2. Age 60 with a minimum of ten (10) years of creditable service

3. Any age with twenty (20) years of creditable service, exclusive of military service and unused annual and sick leave, with an actuarily reduced early benefit.

Generally, the monthly amount of the retirement allowance for any member of Plan A shall consist of an amount equal to three percent of the member's final compensation multiplied by his years of creditable service. Final compensation is the average monthly earnings during the highest sixty consecutive months, or joined months if service was interrupted. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. An additional regular retirement benefit can be received for any city marshal or deputy city marshal. See Plan Booklet for further details.

The System issued an annual, publicly available financial report that includes financial statements and required supplementary information for the System. A publicly available financial report that includes financial statements and required supplemental financial information may be obtained from the System's website, www.mersla.com, or on the Louisiana Legislative Auditor's website, www.lla.la.gov.

Funding Policy: Under Plan A, members are required by state statute to contribute 10.0% of their earnable compensation. Contributions to the System also include one-fourth of one percent (except Orleans parish) of the taxes shown to be collectible by the tax rolls of each parish. The System also receives revenue sharing funds each year as appropriated by Legislature. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. As provided by RS 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The City of Franklin makes contributions to the retirement system on behalf of the Marshal. Therefore, the disclosure of pension liabilities, deferred outflows of resources, and deferred inflows of resources required by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*, is included within the City's financial report. The City's publicly available financial report may be obtained by writing to the City of Franklin, 300 Iberia Street, Franklin, LA 70538.

(5) Compensation and Other Payments to Marshal

Act 706 of the 2014 Legislative Session amended R.S. 24:513A requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. Payments to the Marshal, Carla Weidenboerner, for the year ended June 30, 2026 are as follows:

Salary	$	41,469
City Court- Salary		5,713
State supplemental		7,200
Marshal commission		14,844
Benefits-Retirement		12,862
Benefits-Insurance		4,061
Benefits-Life		101
Reimbursements- Travel		664
Reimbursements - Meals		408
	$	87,322

(6) On-Behalf Payments for Salaries and Related Benefits

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance,* requires the Marshal to report in the financial statements on-behalf salary and related benefit payments made by the City of Franklin to the Marshal and the Marshal's employees. Salary payments are made by the City directly to the employees. The basis for recognizing the revenue and expenditure payments is that actual contributions are made by the City and not the Marshal. For the year ended June 30, 2026, the City paid salaries and related benefits to the city marshal, deputy marshal, and marshal secretary. On-behalf payments recorded as revenues and expenditures in the financial statements for the year ended June 30, 2026 totaled $128,227.

(7) Expenditures of the Marshal's Office Paid by the City of Franklin

The cost of some expenditures for the operations of the Marshal's office as required by Louisiana Revised Statute 13:1889, is paid by the City of Franklin. Such expenditures are not included in the accompanying financial statements.

(8) Risk Management

The Marshal is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. The Marshal's primary government, the City of Franklin, has elected to purchase insurance coverage through the commercial insurance market to cover its exposure to loss. However, it is the policy of the City to retain the risk of losses related to general public liability (excluding vehicles and buildings).

The City is insured up to policy limits for each of the above risks. There were no significant changes in coverage, retentions, or limits during the year ended June 30, 2026. Settled claims have not exceeded the commercial coverage in any of the previous three fiscal years. The Marshal has made no contributions to the premiums on the policy during the year ended June 30, 2026.

(9) New Accounting Pronouncements

The following is a summary of accounting standards adopted by the Governmental Accounting Standards Board (GASB) that are scheduled to be implemented in the future that may affect the Marshal's financial report:

During the fiscal year ended June 30, 2026, the Marshal adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements*. GASB Statement No. 103 enhances key components of the governmental financial reporting model by revising requirements related to reporting of unusual or infrequent items and budgetary comparison information.

The adoption of GASB Statement No. 103 did not have a material effect on the Marshal's beginning net position, fund balance, or results of operations for the current fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana
General Fund

Budgetary Comparison Schedule
Year Ended June 30, 2026

	Budget		Actual (Non-GAAP Basis)	Variance with Final Budget over (under) Actual Amounts
	Original	Final		
Revenues				
Local sources				
Court fees and costs	$ 20,500	$ 20,500	$ 24,875	$ 4,375
Expenditures				
General government				
Current				
Automobile	4,000	4,000	3,413	587
Insurance	700	700	300	400
Memberships and dues	200	200	-	200
Miscellaneous	100	100	650	(550)
Office expense	2,000	2,000	1,211	789
Repairs and maintenance	-	-	258	(258)
Salaries	7,000	7,000	5,075	1,925
Seminars	500	500	300	200
Capital outlay	-	-	3,603	(3,603)
Total expenditures	14,500	14,500	14,810	(310)
Net changes in fund balances	6,000	6,000	10,065	4,065
Fund balance, beginning	74,491	74,491	74,491	-
Fund balance, ending	$ 80,491	$ 80,491	$ 84,556	$ 4,065

See independent accountant's review report and notes to budgetary comparison schedules.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana
Special Revenue Fund

Budgetary Comparison Schedule
Year Ended June 30, 2026

	Budget			Variance with Final Budget over (under)
	Original	Final	Actual	Actual Amounts
Revenues				
Local sources				
Court fees and costs	$ 7,500	$ 7,500	$ 7,573	$ 73
Expenditures				
Current				
Automobile	5,000	5,000	23	4,977
Marshal expenses	-	-	36	(36)
Memberships and dues	500	500	595	(95)
Office expense	7,000	7,000	3,570	3,430
Postage	-	-	156	(156)
Repairs and maintenance	-	-	95	(95)
Seminars	9,000	9,000	4,202	4,798
Capital outlay	-	-	13,204	(13,204)
Total expenditures	21,500	21,500	21,881	(381)
Net changes in fund balances	(14,000)	(14,000)	(14,308)	(308)
Fund balance, beginning	32,374	32,374	32,374	-
Fund balance, ending	$ 18,374	$ 18,374	$ 18,066	$ (308)

See independent accountant's review report and notes to budgetary comparison schedules.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Notes to Budgetary Comparison Schedules

(1) Budgetary Basis

The budget for the general fund is not adopted on a basis consistent with generally accepted accounting principles (GAAP); however, the budget for the special revenue fund is adopted on a GAAP-consistent basis. Budgeted amounts are as originally adopted or as finally amended by the Marshal.

(2) Budgetary Practice

Ward Marshals are required under Louisiana Revised Statute 39:1301 et seq to adopt a budget. The Marshal follows these procedures in establishing the budgetary data reflected in the financial statements:

- A proposed budget is prepared and submitted to the Marshal for the fiscal year prior to the beginning of each fiscal year.
- If proposed expenditures exceed $500,000, a summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called, if required.
- If required, a public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- After the holding of the public hearing, if required, and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- All budgetary appropriations lapse at the end of each fiscal year.
- Budgetary control is exercised at the fund level.

(3) Non-GAAP Reporting Reconciliation

Budgetary amounts adopted by the Marshal for the General Fund are on a cash basis.

(4) Expenditures in Excess of Appropriations

Actual expenditures exceeded budgeted appropriations in the General Fund by $310 and in the Special Revenue Fund by $381.

Actual amounts for the General Fund are reconciled on a non-GAAP basis for comparison to budget as follows:

Revenues	As Reported	Adjustment to Budgetary Basis	Non-GAAP Basis
Local sources			
Intergovernmental	$ 128,227	$ (128,227)	$ -
Expenditures			
General government			
Current			
Salaries	$ 128,227	$ (123,152)	$ 5,075

(5) Significant Budgetary Variances

General Fund

Original to Final Budget
Not applicable - no budgetary amendments

Budget to Actual

REVENUES:

Category	Budget	Actual	Variance	Comments
Court fees and costs	$ 20,500	$ 24,875	$ 4,375	Increase in fees and costs based on City Court activities

EXPENSES:

Category	Budget	Actual	Variance	Comments
Salaries	$ 7,000	$ 5,075	$ 1,925	Decrease in payroll related expenses due to decrease in employees contributing to the underlying benefit
Capital outlay	$ -	$ 3,603	$ (3,603)	Near year end purchase of necessary operational equipment not originally budgeted

Special Revenue Fund

Original to Final Budget
Not applicable - no budgetary amendments

Budget to Actual

REVENUES:
None

EXPENSES:

Category	Budget	Actual	Variance	Comments
Automobile	$ 5,000	$ 23	$ 4,977	Increase due to certain purchases meeting capitalization threshold
Office expense	$ 7,000	$ 3,570	$ 3,430	Increase due to certain purchases meeting capitalization threshold
Seminars	$ 9,000	$ 4,202	$ 4,798	Decrease in attendance at local and state conferences
Capital outlay	$ -	$ 13,204	$ (13,204)	Near year end purchase of necessary operational equipment not originally budgeted within this category

SUPPLEMENTARY INFORMATION

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2026

	Garnishment Fund	
	First Six Month Period Ended 12/31/2025	Second Six Month Period Ended 6/30/2026
Beginning Balance of Amounts Collected	$ 885	$ 885
Add: Collections		
Civil Fees	126,207	105,527
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collection/Disbursing to Others Based on Percentage of Collections	8,042	6,801
Less: Disbursements to Individuals/3rd party Collection or Processing Agencies		
Civil Fee Refunds	118,165	98,726
Subtotal Disbursements/Retainage	126,207	105,527
Ending Balance of Amounts Collected but not Disbursed/Retained	$ 885	$ 885

See independent accountant's review report.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2026

	General Fund		Special Revenue Fund	
	First Six Month Period Ended 12/31/2025	Second Six Month Period Ended 6/30/2026	First Six Month Period Ended 12/31/2025	Second Six Month Period Ended 6/30/2026
Receipts from:				
City Court of Franklin - Civil Costs	$ 1,314	$ 765	$ 4,029	$ 3,694
City Court of Franklin - Criminal Fees	18,603	8,146	-	-
Total	$ 19,917	$ 8,911	$ 4,029	$ 3,694

See independent accountant's review report.

REQUIREMENTS OF THE *LOUISIANA GOVERNMENTAL AUDIT GUIDE*

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Carla Weidenboerner
Ward Three Marshal of the Parish of St. Mary, and
Louisiana Legislative Auditor

We have performed the procedures enumerated below on the compliance of the Ward Three Marshal of the Parish of St. Mary (hereinafter "Marshal") with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire (Exhibit A) during the year ended June 30, 2026, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The management of the Marshal is responsible for its financial records and compliance with applicable laws and regulations.

An agreed-upon procedures engagement involves the performing of specific procedures that the Marshal has agreed to and acknowledged to be appropriate to meet the intended purpose of the engagement in determining the Marshal's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire (Exhibit A) and report on exceptions based on the procedures performed. Additionally, the Louisiana Legislative Auditor (LLA) has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated exceptions, if any, are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding $60,000, and public works exceeding $250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (RS.) 39:1551-39:1755 (the state procurement code), R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

   No expenditures were made during the year that exceeded $60,000 for materials and supplies, nor were there any expenditures for public works made during the year that exceeded $250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of the Marshal and employees as defined by R.S. 42:1101-1124 (the code of ethics).

   Management provided us with the required list.

3. Obtain a list of all employees paid during the fiscal year.

   Management provided us with the required list.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

   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 procedures (2).

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of the Marshal, employees, and the Marshal's and employees' immediate families. Report whether any vendors appear on both lists.

   No vendors appear on both lists.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

   Management provided us with a copy of the original budgets. There were no budgetary amendments made.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

   Budget adoption procedures were documented by the execution of a procés verbal.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by five percent (5%) or more, and whether actual expenditures exceeded budgeted amounts by five percent (5%) or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by ten percent (10%) or more per category or five percent (5% or more in total).

   Actual revenues did not fail to meet budgeted amounts by five percent (5%) or more and actual expenditures did not exceed budgeted amounts by five percent (5%) or more.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

   a) report whether the six disbursements agree to the amount and payee in the supporting documentation;

      No exceptions were identified as a result of applying this procedure.

   b) report whether the six disbursements are coded to the correct fund and general ledger account; and

      No exceptions were identified as a result of applying this procedure.

   c) report whether the six disbursements were approved in accordance with management's policies and procedures.

      No exceptions were identified as a result of applying this procedure.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

    Not applicable – The Marshal is an independently elected official and does not convene meetings for which minutes are maintained.

Debt

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of banks loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

    We obtained and inspected copies of all bank deposit slips for the fiscal year and observed no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

    Not applicable – Employees of the Marshal are paid by the City of Franklin.

State Audit Law

13. Report whether the Marshal provided for a timely report in accordance with R.S. 24:513.

    The Marshal provided for a timely report in accordance with R.S. 24:513.

14. Inquire of management and report whether the Marshal entered into any contracts that utilized state funds as defined in RS 39:72.1 A. (2); and that were subject to the public bid law (RS 38:2211, et seq.), while the Marshal was not in compliance with RS 24:513 (the audit law).

    The Marshal did not enter into any contracts utilizing state funds as defined in R.S. 39:72.1 A. (2) during the current fiscal year that were subject to public bid law (R.S. 38:2211, et seq.), while not complying with R.S. 24:513 (the audit law).

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior year suggestions, recommendations and/or comments have been resolved.

    Our prior year report, dated October 13, 2025, did not include any suggestions, exceptions, recommendations, or comments with regard to the foregoing agreed upon procedures.

We were engaged by the Marshal to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable provisions of *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Marshal's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Marshal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed on the Marshal's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire (Exhibit A), as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the results of that testing, and not to provide an opinion on control or compliance. This report is intended solely for the information of and use by the management of the Marshal and LLA and is not intended to be and should not be used by anyone other than these specified parties. Accordingly, this report is not suitable for any other purpose. In accordance with Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
November 2, 2026

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Schedule of Findings
Year Ended June 30, 2026

Findings reported in accordance with *Government Auditing Standards*

2026-001 Inadequate Segregation of Duties

YEAR INITIALLY OCCURRING: Unknown

CONDITION: Accounting and financial functions are not adequately segregated.

CRITERIA: Internal control is a process – effected by those charged with governance, management, and other personnel – designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The Marshal's internal control over financial reporting includes those policies and procedures that pertain to the Marshal's ability to record, process, summarize, and report financial data consistent with the assertions embodied in either annual financial statements or interim financial statements, or both.

CAUSE: The cause of the condition is the result of a failure to design and implement policies and procedures necessary to achieve adequate internal control.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected and corrected.

RECOMMENDATION: Due to the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Summary Schedule of Prior Findings
Year Ended June 30, 2026

2025-001 Inadequate Segregation of Duties

CONDITION – Accounting and financial functions are not adequately segregated.

CURRENT STATUS – See schedule of findings item 2026-001.

WARD THREE MARSHAL OF THE PARISH OF ST. MARY
Franklin, Louisiana

Corrective Action Plan for Current Findings
Year Ended June 30, 2026

2026-001 Inadequate Segregation of Duties

CONDITION – Accounting and financial functions are not adequately segregated.

MANAGEMENT'S RESPONSE – No response considered necessary.

LOUISIANA ATTESTATION QUESTIONNAIRE

Exhibit A

Ward Three Marshal for the Parish of St. Mary
Louisiana Attestation Questionnaire
Year Ended June 30, 2026

Kolder, Slaven & Company, LLC, CPAs
Post Office Box 3438
Morgan City, Louisiana 70381

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below as of June 30, 2026, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] 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 R.S. 42:1101-1124.

Yes [X] No [ ] N/A [ ]

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 R.S. 42:1119.

Yes [X] No [ ] N/A [ ]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [X] No [ ] N/A [ ]

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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No [ ] N/A [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [X] No [ ] N/A [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No [ ] N/A [

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [X] No [ ] N/A [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [X] No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [X] No [ ] N/A [ ]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [X] 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 R.S. 39:1410.60-1410.65.

Yes [X] No [ ] N/A [ ]

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, R.S. 14:138, and AG opinion 79-729.

Yes [X] No [ ] N/A [ ]

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [X] No [ ] N/A [ ]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [X] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [X] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [X] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [X] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [X] No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [X] No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

Carla B. Weidenboerner, marshal

Carla B. Weidenboerner
Ward Three Marshal for the Parish of St. Mary

July 1, 2026

Date