

**CITY MARSHAL OF PORT ALLEN
PORT ALLEN, LOUISIANA
(A Component Unit of the City of Port Allen)**

FINANCIAL REPORT

DECEMBER 31, 2025

**CITY MARSHAL OF PORT ALLEN
PORT ALLEN, LOUISIANA
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DECEMBER 31, 2025**

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(August 10, 1933 – August 31, 2024)

To Sonny Massey
City Marshal of Port Allen
Port Allen, Louisiana

INDEPENDENT AUDITOR'S REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City Marshal of Port Allen, a component unit of the City of Port Allen, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City Marshal of Port Allen's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City Marshal of Port Allen, as of and for the year ended December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained In Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City Marshal of Port Allen and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City Marshal of Port Allen's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City Marshal of Port Allen's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City Marshal of Port Allen's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and other required supplementary information on page 26 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Marshal of Port Allen's basic financial statements. The schedule of compensation, benefits, and other payments to agency head and Justice System Funding Schedule – Receiving Entity is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency head, and the Justice System Funding Schedule – Receiving Entity is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 18, 2026 on our consideration of the City Marshal of Port Allen's internal control over financial reporting and on our tests of its compliance with certain provisions, laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City Marshal of Port Allen's internal control over financial reporting and compliance.

Baxley & Associates, LLC

Plaquemine, Louisiana
June 18, 2026

BASIC FINANCIAL STATEMENTS

EXHIBIT A

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
STATEMENT OF NET POSITION
DECEMBER 31, 2025**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 895,865
Investments	330,893
Receivables	40,380
Prepaid insurance	11,970
Capital assets, net of accumulated depreciation	<u>77,759</u>
Total Assets	<u>1,356,867</u>
 LIABILITIES	
Accounts payable	<u>8,243</u>
Total Liabilities	<u>8,243</u>
 NET POSITION	
Net investment in capital assets	77,759
Unrestricted	<u>1,270,865</u>
Total Net Position	<u><u>\$ 1,348,624</u></u>

The accompanying notes are an integral part of this statement.

EXHIBIT B

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025**

		<u>Program Revenues</u>		Net (Expenses)
		Charges for	Operating	Revenue and
	<u>Expenses</u>	<u>Services</u>	<u>Grants and</u>	Change in Net
			<u>Contributions</u>	Position of Gov.
				Activities
Governmental Activities:				
Public safety	\$ 647,044	\$ 489,234	\$ 76,244	\$ (81,566)
Total Governmental Activities	<u>\$ 647,044</u>	<u>\$ 489,234</u>	<u>\$ 76,244</u>	<u>\$ (81,566)</u>
		General Revenues:		
		Witness fees		34,314
		Civil Fees		107,018
		Sale of Vehicle		2,375
		Other Income		15,304
		Investment income		<u>9,408</u>
		Total General Revenues		<u>168,419</u>
		Change in Net Position		86,853
		Net Position at the Beginning of Year		<u>1,261,771</u>
		Net Position at End of Year		<u>\$ 1,348,624</u>

The accompanying notes are an integral part of this statement.

EXHIBIT C

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
BALANCE SHEET
GOVERNMENTAL FUND - GENERAL FUND
DECEMBER 31, 2025**

	General Fund
ASSETS	
Cash and cash equivalents	\$ 895,865
Investments	330,893
Receivables	40,380
Prepaid insurance	11,970
Total Assets	\$ 1,279,108
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 8,243
Total Liabilities	8,243
Fund Balance:	
Nonspendable - prepaids	11,970
Unassigned	1,258,895
Total Fund Balances - Governmental Fund	1,270,865
Reconciliation of fund balance to net position:	
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.	
Governmental capital assets	371,310
Less: accumulated depreciation	(293,551)
	77,759
Net position of governmental activities	\$ 1,348,624

The accompanying notes are an integral part of this statement.

EXHIBIT D

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025**

REVENUES

Intergovernmental	\$ 489,234
Witness fees	34,314
Civil fees	107,018
On behalf payments	76,244
Interest income	9,408
Other Income	15,304
TOTAL REVENUES	<u>731,522</u>

EXPENDITURES

Current:	
Public safety	616,413
Capital Outlay	-
TOTAL EXPENDITURES	<u>616,413</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	115,109
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OTHER FINANCING SOURCES (USES)

Sale of Vehicle	<u>2,375</u>
TOTAL OTHER FINANCING SOURCES AND USES	2,375

NET CHANGE IN FUND BALANCE	117,484
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FUND BALANCE AT BEGINNING OF YEAR	<u>1,153,381</u>
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FUND BALANCE AT END OF YEAR	<u>\$ 1,270,865</u>
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The accompanying notes are an integral part of this statement.

EXHIBIT E

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF THE
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025**

Net change in fund balances - total governmental funds	\$ 117,484
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Amounts reported for governmental activities in Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives:

Expenditures for capital assets	-
Less: Current year depreciation	<u>(30,631)</u>

Change in net position of governmental activities	<u>\$ 86,853</u>
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The accompanying notes are an integral part of this statement.

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Marshal of Port Allen (the City Marshal) was established under the provisions of Louisiana Revised Statutes 13:1879. Each city court shall have a marshal or constable, elected at the congressional election every six years. The Marshal is charged with responsibility of conducting, policing, and security functions for the City Court of Port Allen, Louisiana. Operations of the Marshal's office are funded by court costs charged by the City of Port Allen, Louisiana. The Marshal employs thirty-six full-time and part-time persons.

The accompanying basic financial statement of the City Marshal have been prepared in conformity with generally accepted accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The accounting and reporting policies of the City Marshal conform to generally accepted accounting principles as applicable to governments.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999.

GASB Statement No. 61, The Financial Reporting Entity: Omnibus, an Amendment of GASB Statements No. 14 and No. 34, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the financial statements must present the City Marshal as a component unit of the City of Port Allen, Louisiana because the City of Port Allen provided office space, related utility costs, and the primary funding of salary costs for the Marshal's office.

The accompanying financial statements present information only on the funds maintained by the City Marshal and do not present information on the City of Port Allen or any other governmental units that comprise the City of Port Allen.

Basis of Presentation

Government-Wide and Fund Financial Statements

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The statement of net position and the statement of activities display information about the City Marshal as a whole. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for the City 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 of services offered by the programs, and (b) requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the City Marshal are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The general fund of the City Marshal is classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the City Marshal or meets the following criteria:

- 1) Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
- 2) Total assets, liabilities, revenues, or expenditure/expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

Governmental Funds

General Fund

The General Fund is the City Marshal's primary operating fund and it accounts for all financial resources of the City Marshal, except those required to be accounted for in other funds.

The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the City Marshal's policy. This fund is considered to be a major fund.

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting/Measurement Focus

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 –

In the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or costs recovery), financial position, and cash flows. All assets and liabilities (whether current or non-current) associated with their activities are reported.

In the fund financial statements, the current financial resources measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period.

Basis of Accounting –

In the government-wide statement of net position and statement of activities, 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 is used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, “Accounting and Financial Reporting for Non-Exchange Transactions.”

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within 60 days of the end of the fiscal year. Court costs and fees, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Substantially all other revenues are recorded when received.

Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when the obligations are expected to be liquidated with expendable available financial resources.

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

When both restricted and unrestricted resources are available for use, it is the City Marshal's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates in Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Budget and Budgetary Accounting

The City Marshal uses the following budget practices:

- Annually, in the fall of each year, the City Marshal's management submits a proposed operating budget for the general fund prepared on the GAAP basis to the City Marshal.
- After the City Marshal adopts the budget, usually in December, the budget is sent to the City of Port Allen who conducts a public hearing on the budget, which must be adopted by December 15. At year end, public notices offering the public the opportunity to participate in the budget process appear in the December issues of the Westside Journal, the official journal of the Parish.
- Appropriations (unexpended budget balances) lapse at year-end.
- The GAAP basis is used in preparing and reporting the budgets, except for on behalf payments, which represent equal amounts of both revenues and expenditures and are unknown until after year end.
- The Board of Control will meet from time to time to make changes or amendments within the various budget categories.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State law and City Marshal's investment policy allow the entity to invest in collateralized certificates of deposit, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Fair Value Measurements

In accordance with the provisions of Governmental Accounting Standards Board Statement No. 72, *Fair Value Application and Measurement*, all investments are reported at fair value with gains and losses included in the statement of revenue and expenses.

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Marshal categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The three levels of the fair value hierarchy are as follows:

Level 1 – Unadjusted quotes prices for identical assets or liabilities in active markets that the Town has the ability to access.

Level 2 – Inputs including:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs that are unobservable and significant to the fair value measurement.

Investments

Investments for the City Marshal are reported at fair value. Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the City Marshal's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments, however if the original maturities are 90 days or less, they are classified as cash equivalents.

Receivables and Payables

Receivables consist of all revenues earned at year end and not yet received. Payables consist of all expenses/expenditures incurred at year end and not yet paid.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets, Depreciation, and Amortization

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The City Marshal maintains a threshold level of \$500 for capitalizing capital assets.

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an amount that is not considered material when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land are depreciated using the straight-line method over the following useful lives:

Building and building improvements	40 years
Furniture and fixtures	5-7 years
Vehicles	3 years
Machinery and equipment	5-10 years

Fund Equity Classifications

Government-wide statements – Equity is classified as net position and displayed in three components: (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position.

Fund financial statements – Beginning with fiscal year 2011, the City Marshal implemented GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. GASB 54 categories fund balance as either nonspendable or spendable.

The following classifications describe the relative strength of spending constraints placed on the purpose for which resources can be used:

Nonspendable is defined as the portion of fund balance that includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.

Spendable is defined as a hierarchy of fund balance classifications that is available to be spent based on the element to which the City Marshal is bound to observe constraints imposed upon the use of resources:

- Restricted: This classification includes amounts for which constraints have been placed on the use of resources by external parties, such as creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law, through constitutional provisions or enabling legislation. The City Marshal has no restricted resources at year end.
- Committed: This classification includes portions of fund balance that can be used only for specific purposes pursuant to constraints imposed by formal

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

action (resolution) of the City Marshal. These amounts cannot be used for any other purpose unless the City Marshal removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City Marshal had no committed resources at year end.

- Assigned: This classification includes spendable amounts that are reported in governmental funds other than the General Fund that are neither restricted or committed, and amounts in the General Fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement 54. The intent of an assigned fund balance should be expressed by the City Marshal, who has authority to assign amounts to be used for specific purposes. The City Marshal has no assigned any amounts at year-end.
- Unassigned: This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

Revenues, Expenditures, and Expenses

Program Revenues –

Program revenues consist of fees, fines, and charges for services related to governmental fund activities

Expenditures/Expenses –

In the government-wide financial statements, expenses are classified by function for governmental activities. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

New Accounting Pronouncements Implemented

The GASB has issued Statement No. 102, Certain Risk Disclosures – This standard requires governments to disclose information about risks related to concentrations or constraints that make them vulnerable to substantial impacts. It provides users with essential information for decision-making and assessing accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and had no material impact on the on the City Marshal's financial reporting for the year ended December 31, 2025.

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE B – DEPOSITS AND INVESTMENTS

Cash and Cash Equivalents and Investments

Cash and cash equivalents include bank accounts and short-term investments. See Note A for additional cash disclosure note information.

At December 31, 2025, the City Marshal had the following deposits (collected bank balances) and book balances for cash and cash equivalents and investments:

	Bank Balances	Book Balances
Cash and cash equivalents	\$ 918,664	\$ 895,865
Investments - Certificates of Deposit	117,111	117,111
Total	<u>\$ 1,035,775</u>	<u>\$ 1,012,976</u>

Custodial Credit Risk – Deposits and Investments

Custodial credit risk is the risk that in the event of a bank failure the City Marshal's deposits may not be returned. Deposits are exposed to custodial credit risk if they are either (a) uninsured and uncollateralized, or (b) uninsured or collateralized with securities held by the pledging financial institution, or (c) uninsured and collateralized with securities held by the pledging institution's trust department/agent but not in the name of the City Marshal. The City Marshal's cash and investment policy, as well as state law, requires that deposits be fully secured by federal deposit insurance, or the pledge of securities owned by the bank. Deposits are listed in terms of whether they are exposed to custodial credit risk.

	Cash and Cash Equivalents	Certificates of Deposit	FDIC Coverage	Total
Deposits per Balance Sheet (Reconciled bank balance)	\$ 895,865	\$ 117,111	\$ -	\$ 1,012,976
Deposits in bank accounts per bank	\$ 918,664	\$ 117,111	\$ (617,111)	\$ 418,664
Bank balances exposed to custodial credit risk:				\$ 418,664
a. Uninsured and uncollateralized				-
b. Uninsured and collateralized with securities held by the pledging institution				-
c. Uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the entity's name				\$ 626,093
Excess/(Deficiency) of FDIC insurance and pledged securities over cash and investments at December 31, 2025				\$ 207,429

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE B – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

Investments of the City Marshal consist of certificates of deposit and Louisiana Asset Management Pool investments. These securities are stated at their fair value as required by GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*. The City Marshal used quoted market prices to determine fair value of the investments.

Interest rate risk - The City Marshal has no formal investment policy but has adopted the state investment policy at LA RS 49:327. The City Marshal invests in investments with maturities limited to five-year as means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial credit risk – Deposits - In the case of deposits, this is the risk that in the event of a bank failure, the City Marshal's deposits may not be returned to it. The City Marshal invests in certificates of deposits that are backed by FDIC and pledged securities and LAMP investments.

Concentration of credit risk – The City Marshal places no limits on the amount they may invest in any one issuer.

The following chart sets forth by level within the fair value hierarchy the City Marshal's assets at estimated fair value as of December 31, 2025.

Type of <u>Investment</u>	<u>Bank</u>	Interest <u>Rate</u>	Maturity <u>Date</u>	<u>Level 2</u>	<u>Fair Value</u>	Carrying <u>Amount</u>
CoD	Renasant	0.75%	8/17/2026	\$ 56,593	\$ 56,593	\$ 56,593
CoD	Renasant	0.25%	2/8/2026	60,518	60,518	60,518
Total				<u>\$ 117,111</u>		

Investments Not Subject to Categorization:

LAMP (External Investment Pool)

Total Investments

213,782	213,782
<u>\$ 330,893</u>	<u>\$ 330,893</u>

There are no level 1 or 3 investments.

LAMP

In accordance with GASB Codification Section 150.128, the investment in Louisiana Asset Management Pool (LAMP) is not categorized in the three risk categories provided by the GASB Codification Section 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form.

At December 31, 2025, the City Marshal had an investment of \$213,782 with the Louisiana

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE B – DEPOSITS AND INVESTMENTS (CONTINUED)

Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments. LAMP is an investment pool that, to the extent practical, invest in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAAm by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 73 days as of December 31, 2025.
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. If you have any questions, please feel free to contact the LAMP administrative office at 800-249-5267.

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE C – RECEIVABLES

The receivables of \$40,380 at December 31, 2025, are as follows:

<u>Class of Receivable</u>	<u>Total</u>
Intergovernmental:	
West Baton Rouge Parish Council	\$ 19,252
City Court of Port Allen	<u>21,128</u>
Total Receivables	<u><u>\$ 40,380</u></u>

NOTE D – CAPITAL ASSETS

A summary of changes in fixed assets follows and current depreciation of \$30,631 is reported in Public Safety expense in the Statement of Activities:

	<u>Balance 1/1/2025</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2025</u>
Governmental Activities:				
Intangible assets	\$ 3,840	\$ -	\$ -	\$ 3,840
Vehicles	283,871	-	(9,900)	273,971
Furniture and fixtures	11,055	-	-	11,055
Improvements	12,605	-	-	12,605
Equipment	<u>69,839</u>	<u>-</u>	<u>-</u>	<u>69,839</u>
Total Capital Assets	<u>381,210</u>	<u>-</u>	<u>(9,900)</u>	<u>371,310</u>
Less Accumulated Depreciation for:				
Intangible assets	\$ 3,840	\$ -	\$ -	\$ 3,840
Vehicles	183,476	30,208	(9,900)	203,784
Furniture and fixtures	10,872	108	-	10,979
Improvements	4,793	315	-	5,108
Equipment	<u>69,839</u>	<u>-</u>	<u>-</u>	<u>69,839</u>
Total Accumulated Depreciation	<u>272,820</u>	<u>30,631</u>	<u>(9,900)</u>	<u>293,551</u>
Net Capital Assets	<u><u>\$ 108,390</u></u>			<u><u>\$ 77,759</u></u>

Depreciation expense is charged to functions of the primary government as follows:

Public safety	\$30,631
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**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE E – RISK MANAGEMENT

The Marshal is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Marshal insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceed insurance coverage in any of the past three years.

NOTE F – ON-BEHALF PAYMENTS

GASB Statement No. 24, *Accounting and Financial for Certain Grants and Other Financial Assistance*, requires the City Marshal to report in the financial statements on-behalf payments made by the City of Port Allen to the City Marshal's employees. Salary payments are made by the City directly to the employees. The basis for recognizing the revenue and expenditures payments is the actual contribution made by the City. For 2025, the City and West Baton Rouge Parish Council paid salaries and benefits for the City Marshal. On-behalf payments recorded as revenues and expenditures in the financial statements for 2025 totaled \$58,164.

Starting in 2025 the city marshal and deputy marshals received \$18,080 in police supplemental pay from the State of Louisiana, Department of Public Safety and Corrections. The City Marshal recognizes this supplemental pay received by the employees as revenues and expenditures of the City Marshal. The revenues are reported in the General Fund and the expenditures are included in Public Safety expenditures.

The total on-behalf payments for the year ended December 31, 2025 are \$76,244.

NOTE G – RELATED PARTY TRANSACTIONS

The West Baton Rouge Council provides accounting and administrative services to the City Marshal. The City Marshal paid the Council \$191,886 for the clerical salary and related benefits during 2025. The council paid salary for the City Marshal totaling \$34,202 for 2025.

The City of Port Allen paid salary and benefits for the City Marshal totaling \$23,962 for 2025. The City of Port Allen also provided office facilities for the City Marshal.

NOTE H – JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There was no litigation pending against the City Marshal as of December 31, 2025. City Marshal's management believes that any potential lawsuits would be covered by insurance or resolved without any material impact upon the City Marshal's financial statements. No claims were paid out or litigation costs incurred during the year ended December 31, 2025.

NOTE I – RISK RETENTION

The City Marshal is exposed to various risks of loss related to torts; theft of, damage to and

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

NOTE I – RISK RETENTION (CONTINUED)

destruction of assets; errors and omissions; injuries to employees; employee medical insurance; and natural disasters. The City Marshal carries commercial insurance for risks of loss or damage to property, general liability, and medical insurance. Historically, the insurance coverage has been sufficient to cover these risks.

NOTE J - LEASES

We considered the implementation of GASB Statement 87, Leases, and determined that the City Marshal does not have any leases that fit the description of GASB Statement 87.

NOTE K – INSURANCE CLAIM

During the year ending December 31, 2025, the City Marshal filed an insurance claim for a wrecked vehicle. The City Marshal received \$15,267 from their insurance provider to repair the damaged vehicle. This amount is included in other income on the Statement of Activities, and the expenditure is included in Public Safety expenditures. The vehicle was repaired on July 31, 2025 and placed back into service.

NOTE L – NEW ACCOUNTING PRONOUNCEMENTS NOT YET IMPLEMENTED

GASB Statement No. 103, Financial Reporting Model Improvements – This standard was released in April 2024, concluding an extensive review of financial reporting models. This statement introduces significant changes to the presentation of financial statements, aiming to enhance the clarity and usefulness of financial reporting. While effective for fiscal years beginning after June 15, 2024, its impact may be more pronounced in fiscal years ending after June 30, 2025.

GASB Statement No. 104 – Disclosure of Certain Capital Assets was released in September 2024. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 105 – Subsequent Events was released in December 2025. This Statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This Statement describes the date the financial statements are available to be issued as

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE L – NEW ACCOUNTING PRONOUNCEMENTS NOT YET IMPLEMENTED
(CONTINUED)**

the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This Statement also requires the date through which subsequent events have been evaluated to be disclosed. The requirements for this Statement are effective for fiscal years beginning after June 15, 2026.

Management is currently assessing the impact that the implementation of these pronouncements will have on the basic financial statements, if any.

NOTE M – SUBSEQUENT EVENTS

The City Marshal of Port Allen has evaluated subsequent events through June 18, 2026 the date which the financial statements were available to be issued. No events were noted that require recording or disclosure in the financial statements for December 31, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025**

	Original Budget	Final Budget	Actual Amounts GAAP Basis	Variance Favorable (Unfavorable)
REVENUE				
Intergovernmental				
City Court fines and off duty reimbursements	\$ 480,000	\$ 480,000	\$ 489,234	\$ 9,234
Witness fees	31,000	31,000	34,314	3,314
Civil fees	110,000	110,000	107,019	(2,981)
On-behalf payments	-	-	58,164	58,164
On-behalf LADPS payments	-	-	18,080	18,080
Investment income	10,000	10,000	9,408	(592)
Other Income	36,000	36,000	17,679	(18,321)
TOTAL REVENUES	667,000	667,000	733,898	66,898
EXPENDITURES				
Current operations				
Public Safety:				
Deputy marshal fees paid	170,000	170,000	166,872	3,128
Other salaries	195,000	195,000	191,886	3,114
On-behalf payments	-	-	58,164	(58,164)
Auto expense	35,000	35,000	35,031	(31)
Repairs and maintenance	200	200	37	163
Uniforms	2,000	2,000	1,621	379
Travel - Seminars & training	6,500	6,500	6,232	268
Office expense	2,000	2,000	1,591	409
Insurance	24,000	24,000	19,954	4,046
Supplies	5,000	5,000	4,771	229
Dues and subscriptions	3,000	3,000	2,795	205
Legal & accounting	13,000	13,000	19,800	(6,800)
Civil payments	110,000	110,000	107,031	2,969
Miscellaneous	500	500	629	(129)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	566,200	566,200	616,414	(50,214)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	100,800	100,800	117,484	16,684
FUND BALANCE, BEGINNING OF YEAR	1,153,381	1,153,381	1,153,381	-
FUND BALANCE, END OF YEAR	\$ 1,254,181	\$ 1,254,181	\$ 1,270,865	\$ 16,684

Notes to Budgetary Comparison Schedule:

- 1.) The Budget was prepared using the Modified Accrual Basis of Accounting (GAAP)
- 2.) There were no amendments to the 2025 Budget.

OTHER SUPPLEMENTARY INFORMATION

SCHEDULE 2

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2025**

Agency Head Name: Sonny Massey, City Marshal

PURPOSE	AMOUNT
Salary (On-behalf payments)	\$ 58,164
Per diem	118
Membership fees	185
Conferences	400
Meals	650
Lodging	630
TOTAL	\$ 60,147

SCHEDULE 3

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED DECEMBER 31, 2025**

Entity Name: City Marshal of Port Allen

LLA Entity ID#: 5665

Date That Reporting Period Ended: 12/31/2025

Cash Basis Presentation	First Six Month Period Ended 6/30/2025	Second Six Month Period Ended 12/31/2025
Receipts From:		
City Court of Port Allen - Civil Fees	\$ 131,852	\$ 134,431
Total Receipts	131,852	134,431
Ending balance of amounts assessed but not received	\$ -	\$ 21,128

REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

BAXLEY AND ASSOCIATES, LLC

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58225 Belleview Drive
Plaquemine, Louisiana 70764
Phone (225) 687-6630 Fax (225) 687-0365

Margaret A. Pritchard, CPA/CGMA

Staci H. Joffrion, CPA/CGMA

Hugh F. Baxley, CPA/CGMA
(August 10, 1933 – August 31, 2024)

SCHEDULE 4

To Sonny Massey
City Marshal of Port Allen
Port Allen, Louisiana

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund and the aggregate remaining fund information of the City Marshal of Port Allen, a component unit of the City of Port Allen, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City Marshal of Port Allen's basic financial statements and have issued our report thereon dated June 18, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City Marshal's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City Marshal's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Marshal's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City Marshal's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and responses as item 2025-001.

City Marshal of Port Allen's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City Marshal of Port Allen's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. City Marshal of Port Allen's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baxley & Associates, LLC

Plaquemine, Louisiana
June 18, 2026

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2025**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the City Marshal of Port Allen.
2. No material weakness relating to the audit of the financial statements is reported in the Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
4. There is one instance of noncompliance material to the financial statements of the City Marshal of Port Allen.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

2025-001 – Budget

Condition:

In the general fund, actual expenditures exceeded budgeted expenditures by 9%.

Criteria:

The City Marshal of Port Allen is required to comply with the Local Government Budget Act (R.S. 39:1301-15).

Effect:

The City Marshal of Port Allen failed to comply with the Local Government Budget Act (R.S. 39:1301-15).

Recommendation:

We recommend that the City Marshal of Port Allen implements procedures to monitor the budget to actual comparisons and amend budgets as necessary to comply with the Local Government Budget Act.

Management's Response:

We will monitor the budget and are in the process of increasing our revenue from funding from the West Baton Rouge Parish Council which should cover budget shortage.

SCHEDULE 6

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2025**

There are no prior year audit findings for the year ended December 31, 2024.

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)**

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

FOR THE YEAR ENDED DECEMBER 31, 2025

BAXLEY AND ASSOCIATES, LLC

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Staci H. Joffrion, CPA/CGMA

Hugh F. Baxley, CPA/CGMA
(August 10, 1933 – August 31, 2024)

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. The City Marshal of Port Allen's management is responsible for those C/C areas identified in the SAUPs.

City Marshal of Port Allen has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPS for the fiscal period January 1, 2025 through December 31, 2025. Additionally, 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 findings are as follows:

1) *Written Policies and Procedures*

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving.
 - iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside

parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Exceptions: No exceptions noted.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Exceptions: *No exceptions noted.*

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1

month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Exceptions: Yes, not all bank reconciliations include evidence that a member of management has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
 - i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when*

selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

Exceptions: Yes, the employee responsible for collecting cash is also responsible for preparing/making bank deposits. Also, the City Marshal does not have a bond or insurance policy for theft covering all employees who have access to cash.

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Exceptions: No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.
- D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees’ authorization has been removed.

Exceptions: No exceptions noted.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
 - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Exceptions: Yes, it was noted that the City Marshal’s office paid registration fees for spouses and guest to attend conferences.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Exceptions: *No exceptions noted.*

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Exceptions: No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as Required by R.S. 42:1170.

Exceptions: No exceptions noted.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Exceptions: No exceptions noted.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Exceptions: No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**:

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows: hired before June 9, 2020 - completed the training;

and hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

Exceptions: *No exceptions noted.*

We were engaged by the City Marshal of Port Allen 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 standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. 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 City Marshal of Port Allen and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Baxley & Associates, LLC

Plaquemine, Louisiana
June 18, 2026

**CITY MARSHAL OF PORT ALLEN
(A COMPONENT UNIT OF THE CITY OF PORT ALLEN)**

**MANAGEMENT'S RESPONSE TO STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2025**

Management's Response to Items:

3. The reconciliations for the General Fund and Witness Fee account are done by our CPA Matt Canova. Amy Terrell does the Civil account. Amy looks over the two reconciliations Matt prepares when they are returned to the Marshal's office.
4. The only funds collected are for garnishments- checks from businesses. Because of the size of our staff, we only have one person who handles the garnishments. We were not aware we needed a bond insurance policy but can get that if required.
7. The City Marshal will no longer pay the registration fees for spouses and guests to attend conferences.