

CITY MARSHAL MICHAEL B. CAZES
FORT ALLEN, LOUISIANA

Annual Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
December 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Reference: LA 4-2003-204

CITY MARSHAL MITCHELL H. CAZE
PORT ALLEN, LOUISIANA

Annual Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
December 31, 2003

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ANNUAL FINANCIAL STATEMENTS

March 26, 2004

Office of Legislative Auditor
Attention: Ms. JoAnne Sanders
1600 North Third Street
Post Office Box 94997
Baton Rouge, Louisiana 70804-0997

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for City Marshal Michael B. Coxon, Port Allen, Louisiana, as of and for the fiscal year ended December 31, 2003. The report includes all funds under the control and oversight of City Marshal Michael B. Coxon, Port Allen, Louisiana. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Very truly yours,

Michael B. Coxon

Michael B. Coxon

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT
LA PROFESSIONAL ACCOUNTING CORPORATION

7731 GOODWOOD BOULEVARD, SUITE F + BATON ROUGE, LOUISIANA 70806
TELEPHONE: 225-928-4865 + FAX: 225-928-4866

March 26, 2004

Accountant's Compilation Report

Honorable Michael B. Cuen,
City Marshal of Port Allen
Port Allen, Louisiana

I have compiled the accompanying annual financial statements of the Port Allen City Marshal's office, component unit of the City of Port Allen, as of and for the year ended December 31, 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.

I am not independent with respect to the Port Allen City Marshal.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, James M. Campbell, CPA has issued a report dated March 26, 2004 on the results of his agreed-upon procedures.



ANNUAL FINANCIAL STATEMENTS
(OVERVIEW)

CITY MARSHAL MICHAEL B. CAZES
PORT ALLEN, LOUISIANA
COMBINED BALANCE SHEET
FOR THE YEAR ENDED DECEMBER 31, 2003

	GOVERNMENTAL FUND TYPE <u>GENERAL FUND</u>	<u>ACCOUNT GROUPS</u> <u>FIXED ASSETS</u>	TOTAL (MEMORANDUM ONLY)
Assets and Other Debits			
Cash & cash equivalents	\$ 85,000		\$ 85,000
Revenue receivable	9,433		9,433
Office equipment		\$ 23,637	23,637
Equipment		13,384	13,384
Restricted assets:			
City Court of Port Allen civil account	<u> 0</u>	<u> 0</u>	<u> 0</u>
Total Assets and Other Debits	<u>94,305</u>	<u>35,941</u>	<u>130,486</u>
Fund Equity:			
Investment in general fixed assets		35,941	35,941
Fund balances (unreserved)	<u>58,305</u>	<u> 0</u>	<u>58,305</u>
Total Liabilities and Fund Equity	<u>94,305</u>	<u>35,941</u>	<u>130,486</u>

See accompanying notes and Accountant's compliance report.

CITY MARSHAL MICHAEL B. CAZES
FORT ALLEN, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2002

REVENUES		<u>280</u>
City court fines and off-duty reimbursement		\$ 137,808
Interest income		503
Total Revenues		<u>\$ 138,311</u>
EXPENDITURES		
General governmental:		
Deputy Marshal fees paid	75,271	
Other salaries	13,388	
Auto expense	3,400	
Drug awareness programs	0	
Repairs and maintenance	0	
Seminars and conventions	3,871	
Payroll taxes	1,633	
Office expense and supplies:		
Office expense	253	
Supplies	2,876	
Data and subscriptions	583	
Legal and accounting	1,550	
Miscellaneous	98	
Capital outlay	<u>32,284</u>	
Total Expenditures	139,338	
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	<u>18,973</u>	
FUND BALANCE AT BEGINNING OF YEAR	<u>21,433</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 40,406</u>	

See accompanying notes and Accountant's compilation report.

CITY MARSHAL MICHAEL B. CAZEN
PORT ALLEN, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE BUDGET AND ACTUAL (GAAP)
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable Unfavorable</u>
REVENUES			
City court fines and off-duty reimbursement	\$ 140,000	\$ 157,808	\$ 17,808
Interest income	_____800	_____563	_____237
	\$140,800	\$158,371	\$17,571
EXPENDITURES			
General governmental:			
Deputy Marshal fees paid	85,000	75,251	9,749
Office salaries	15,000	13,338	1,662
Auto expense	6,000	5,400	600
Drug awareness programs	1,000	0	1,000
Repairs and maintenance	1,000	0	1,000
Seminars and conventions	4,000	5,871	(1,871)
Payroll taxes	1,000	1,633	(633)
Office expense and supplies:			
Office expenses	1,000	202	798
Supplies	6,000	3,876	2,124
Dues and subscriptions	500	585	(85)
Legal and accounting	3,000	1,550	1,450
Miscellaneous	5,000	99	4,901
Capital outlay	_____20,000	_____32,284	_____12,284
Total Expenditures	148,500	138,339	9,161
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	_____12,300	_____20,032	_____7,732
FUND BALANCE AT BEGINNING OF YEAR	_____75,471	_____75,471	_____0
FUND BALANCE AT END OF YEAR	\$ _____87,771	\$ _____95,503	\$ _____7,732

See accompanying notes and Accountant's compilation report.

CITY MARSHAL MICHAEL B. CAZES
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City Marshal is a component unit of the City of Port Allen, Port Allen, Louisiana. The City Marshal's office receives its revenues from City Court fines. The City Marshal's portions of these fines are received and deposited monthly. The accompanying financial statements present information only on the City Marshal component unit fund and do not present information on the City of Port Allen or any of the other governmental units that comprise the City of Port Allen.

B. Basis of Presentation

The accompanying financial statements of the City Marshal Michael B. Cazes, Port Allen, Louisiana, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for established governmental accounting and financial reporting principles.

C. Fund Accounting

The accounts of the City Marshal of Port Allen are organized on the basis of funds and account groups. A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. These funds and account groups are used to report on the Marshal's financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions and activities. Resources are accounted for in individual funds based upon the purposes for which they are to be spent and the restrictions, if any, on the spending activities. The City Marshal of Port Allen uses the following generic fund types in its activities:

Governmental Fund Types

General Fund – the general operating fund of the Marshal's office, accounts for all financial resources of the City Marshal of Port Allen that are not required to be accounted for in a special revenue fund (if any).

CITY MARSHAL MICHAEL B. CASES
FORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
(DECEMBER 31, 2002)

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Account Groups

Account groups are used to establish accounting control and accountability for the Marshal's general fixed assets. They are only concerned with measurement of financial position and do not measure results of operations. The following are the Marshal's account groups:

General Fixed Assets Account Group - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group rather than in governmental funds. Capital outlays in funds other than Proprietary Funds are recorded as expenditures of these funds at the time of purchase and are subsequently recorded for cost purposes in the General Fixed Assets Account Group.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for, using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund.

Revenues

Revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectable within the current period or soon enough thereafter to pay the liabilities of the current period. City court fines are recorded when earned. Other income is recorded when received.

Expenditures

Expenditures are recorded when the related fund liability is incurred, if measurable.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest bearing time deposits. Cash equivalents include amounts in time deposits and those investments with maturities of 90 days or less. Under state law, the Marshal may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or national banks having their principle offices in Louisiana. Investments are stated at cost plus interest if the interest is reinvested. Investments include those funds held

CITY MARSHAL MICHAEL B. CAJES
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

in the Louisiana Asset Management Pool.

F. Flood Assets

Flood assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. Fixed assets are valued at historical cost. The account group is not a fund; it is concerned only with the measurement of financial position and does not involve measurement of the results of operations.

G. Vacation and Sick Leave

Currently all Deputy Marshal services and secretarial services are provided on a contract type basis with fees paid to the individuals when services are provided. The Marshal's office does not have any employees under this arrangement and consequently does not have any vacation or sick leave obligation.

H. Long-Term Obligations

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principle and interest payments for long-term obligations are recognized in the General Fund when due. There are no long-term obligations as of December 31, 2002.

I. Fund Equity

There are no reserved or designated amounts in fund equity.

J. Total Columns on Statements

The total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

K. Budget Practices

The City Marshal is required by law to adopt annual budgets for the general fund. The budget is presented on the modified accrual basis of accounting, which is consistent with generally

**CITY MARSHAL MICHAEL B. CAZES
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003**

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

accepted accounting principles.

L. Cash and Cash Equivalents

At December 31, 2003, City Marshal Michael B. Cazes has cash and cash equivalents totaling

Demand Deposits	\$ 33,838
Investments	<u>51,214</u>
	<u>\$ 85,052</u>

These deposits are stated at cost, which approximates market. The demand deposit bank balance of \$33,838 was covered by FDIC insurance throughout the year. The remaining balance of \$51,214 was held in the Louisiana Asset Management Pool.

The Louisiana Asset Management Pool is a local government investment pool administered by a non-profit corporation, LAMP, Inc. It is organized under the laws of the State of Louisiana. Its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Investments included in its portfolio, which is restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its assigns, include only those with maturities of ninety (90) days or less. This design allows participants immediate access to their funds. For this reason, the account balance at December 31, 2003, of \$51,214 is recorded in the accompanying financial statements as cash and cash equivalents.

M. Changes in General Fixed Assets

Balance at January 1, 2003	\$ 25,657
Additions	32,284
Deductions	<u>None</u>
Balance at December 31, 2003	<u>\$ 57,941</u>

N. Litigation and Claims

There is no litigation pending against City Marshal Michael B. Cazes, Port Allen, Louisiana, at December 31, 2003.

O. Receivables

The receivables represent court fees and off-duty reimbursements due from the city as of December 31, 2003. The total amount of these fees are considered collectible; therefore, no

**CITY MARSHAL MICHAEL B. CAZES
FORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003**

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

provisions have been made for bad debt.

F. Related Party Transactions

The West Baton Rouge Council provides accounting and administrative services to the City Marshal. The City Marshal paid the Council \$15,171 for the clerical salary and related benefit expenses during 2003. The City Marshal's salary is paid by the City of Port Allen. In addition to salary, the Marshal received \$5,400 for auto allowances during the year which is paid from the City Marshal's budget.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions which affect the reported amounts and disclosures. Accordingly, actual amounts could differ from these estimates.

H. Risk Management

The City Marshal's office is exposed to various risks for which the City of Port Allen carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

(225) 636-6607
(225) 636-6600
(225) 636-6770 Fax

JAMES M. CAMPBELL
CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL CORPORATION
909 Jefferson Hwy. (Off. Bldg.), Suite 400 C
Baton Rouge, Louisiana 70801

March 26, 2004

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES

Honorable Michael B. Coxon
City Marshal of Port Allen
Port Allen, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Port Allen City Marshal's office and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Port Allen City Marshal's compliance with certain laws and regulations during and for the year ended December 31, 2003, included in the accompanying Louisiana Assertion Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:221 1-3251 (the public bid law).

There were no purchases exceeding the \$100,000 limit.

There was one purchase that exceeded the \$15,000 limit.
A public notice for bids was advertised.

Honorable Michael B. Cucco
City Marshal of Port Allen
March 26, 2004

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS-42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided the required list including the above information.

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

Management provided the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

A budget was adopted for 2003.

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

There were no meetings and no minutes.

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

Revenues and Expenditures were in compliance with the above criteria.

Accounting and Reporting

8. Randomly select six (6) disbursements made during the period under examination and:
- A. Trace payments to supporting documentation as to proper amount and payee:

I examined supporting documentation for each of the six (6) selected disbursements and found that payment was for the proper amount and made to the correct payee.
 - B. Determine if payments were properly coded to the correct fund and general ledger account:

All items selected were properly coded.
 - C. Determine whether payments received approval from proper authorities:

Inspection of documentation supporting each of the six (6) selected disbursements indicated approval by the City Marshal.

Meetings

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

There were no meetings held.
10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

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

Honorable Michael B. Cazen
City Marshal of Port Allen
March 26, 2004

Advances and Bonuses

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

The City Marshal's office has no employees. However, I reviewed payments to contract deputies and there were no payments which were for bonuses, advances, or gifts. The City Marshal reimburses a set amount each month to the City of Port Allen for clerical salaries. None of these payments were for bonuses, advances, or gifts.

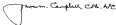
Prior Comments and Recommendations

12. I reviewed any prior-year suggestions, recommendations and/or comments to determine the extent to which such matters have been resolved.

There were no prior-year comments or recommendations.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the Port Allen City Marshal's office and of the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

 Thomas Campbell, CA, CPA

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

March 30, 2024 (Date Transmitted)

JAMES N. CAMPBELL CPA, APC
2211 SPRINGDALE BUSINESS
FIRST FLOOR SUITE A, B & C
RAYON BOSSON, LOUISIANA 70008 (Auditors)

In connection with your compilation of our financial statements as of (date) and for the year then ended, and as required by Louisiana Revised Statute 24:511 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 28:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1126.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1990, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 30:1301-14) or the budget requirements of LSA-RS 30:34.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44.7, 44:21, and 44:35.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:481, and/or 33:50, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:515.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:13.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 22 of the 1974 Louisiana Constitution, and LSA-RS 30:1405-30:1410.05.

Yes No



Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 74:138, and AG opinion 79-722.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contributions to the foregoing representatives. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Secretary	Date
	Date
City Manager	Date
	Date