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GARY MARSHALL MICHAEL R. CASE
PORT ALLEN, LOUISIANA

General Purpose Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
December 31, 1974

These financial statements have been prepared in accordance with the accounting principles generally accepted in the United States of America. The preparation of these financial statements is the responsibility of the management of the company. The accountant's compilation report is for informational purposes only and does not constitute an audit or a review of the financial statements. The accountant's compilation report is for informational purposes only and does not constitute an audit or a review of the financial statements.

Prepared by 7-2-99

CITY MARSHAL MICHAEL B. CASES
FORT ALLEN, LOUISIANA

General Purpose Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
December 31, 1994

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GENERAL PURPOSE FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION SCHEDULES

March 26, 1967

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1800 North Third Street
Post Office Box 94187
Baton Rouge, Louisiana 70804-9187

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the general purpose financial statements, with supplemental information schedules, for City Marshal Michael B. Casen, Port Allen, Louisiana, as of and for the year ended December 31, 1966. The report includes all funds under the control and authority of City Marshal Michael B. Casen, Port Allen, Louisiana. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Very truly yours,


Michael B. Casen

City Marshal Michael B. Cases
Port Allen, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 Days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(1)(3)(c)(i).

AFFIDAVIT

personally came and appeared before the undersigned authority. City Marshal Michael B. Cases, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the City Marshal Michael B. Cases, Port Allen, Louisiana, as of December 31, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Michael B. Cases, who, duly sworn, deposes and says that the City Marshal Michael B. Cases, Port Allen, Louisiana, received \$50,000 or less in revenues and other resources for the fiscal year ending December 31, 1996, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.



Sworn to and subscribed before me, this 3rd day of March, 1997


NOTARY PUBLIC

Officer _____
Address _____

Telephone No. _____

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

215 GEORGETOWN BOULEVARD, SUITE F • BATON ROUGE, LOUISIANA 70802
TELEPHONE: 824/8084-4995 FAX: 504/788-4888

March 26, 1997

ACCOUNTANT'S Compilation Report

Honorable Michael B. Jones,
City Marshall of Port Allen
Port Allen, Louisiana

I have compiled the accompanying general-purpose financial statements of the Port Allen City Marshall's office, component unit of the City of Port Allen, as of and for the year ended December 31, 1996, 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.



GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)

CITY MARSHAL MICHAEL E. CAJNE
 POST OFFICE, LOUISIANA
 COMBINED BALANCE SHEET
 FOR THE TERM ENDING DECEMBER 31, 1988

GOVERNMENTAL FUND TYPE	ACCOUNT GROUPS			TOTAL (MINIMUMS)
	GENERAL	FIXED ASSETS	LONG TERM DEBT	
<u>Assets and Other Debits</u>				
Cash & cash equivalents	\$ 10,643			\$10,643
Revenues receivable	2,270			2,270
office equipment		\$ 14,793		14,793
Funds to be provided			6,219	6,219
Total Assets and Other Debits	<u>14,913</u>	<u>14,793</u>	<u>6,219</u>	<u>35,925</u>
<u>Liability, Fund Equity and Other Credits</u>				
Liabilities				
notes payable			6,219	6,219
<u>Fund Equity:</u>				
Investment in general fixed assets		14,793		14,793
Fund balances (unreserved)	<u>14,913</u>			<u>14,913</u>
	<u>\$ 14,913</u>	<u>\$ 14,793</u>	<u>\$ 6,219</u>	<u>\$ 35,925</u>

See accompanying notes and Accountant's compilation report.

CITY MARSHAL MICHAEL B. CASE
FORT ALLEN, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1996

	<u>1996</u>
REVENUES	
City court fines	\$ 10,817
	\$ 10,817
EXPENDITURES	
General governmental:	
Deputy Marshal fees paid	10,867
Secretarial fees paid	3,500
Auto expense	3,150
Seminars and conventions	2,593
Repairs and maintenance	200
Office expense and supplies:	
Office expense	737
Professional services	276
Books and subscriptions	820
Legal and accounting	1,060
Miscellaneous	331
Capital outlay	1,500
Debt Services:	
Interest expense	81
Principal payments	328
Total expenditures	31,284
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(20,467)</u>
OTHER FINANCING SOURCES (USE) - LOAN PROCEEDS	4,553
FUND BALANCE AT BEGINNING OF YEAR	<u>8,912</u>
FUND BALANCE AT END OF YEAR	\$ 14,912

See accompanying notes and Accountant's compilation report.

CITY MARSHAL MICHAEL B. CADES
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998

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 receives all of its revenue from City Court fines. The City Marshal's portion 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. Cades, 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. 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. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

City court fines and other income are recorded when earned.

Other income is recorded when received.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

CITY MARSHAL MICHAEL B. CAJON
POST OFFICE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1988

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

D. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. 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 and national banks having their principal offices in Louisiana.

E. Fixed Assets

Fixed assets used in governmental fund operations (General Fund Assets), are accounted for in the general fixed assets account group, rather than in the governmental funds. Fixed assets are valued at historical cost. No depreciation has been provided on fixed assets. 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.

F. 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.

G. 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 principal and interest payments for long-term obligations are recognized in the General Fund when due.

CITY MARSHAL MICHAEL B. CALES
POST OFFICE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994

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

H. Fund Equity

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific purpose.

Designated Fund Balance:

Designated fund balance represents tentative plans for future use of financial resources.

I. 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.

J. Budget Practices

The City Marshal does not prepare an annual budget.

K. Cash and Cash Equivalents

At December 31, 1994, City Marshal Michael B. Cales has cash equivalents with totals as follows:

Demand Deposits	\$ 12,443
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These deposits are stated at cost, which approximates market.

L. Changes in General Fixed Assets

Balance at January 1, 1994	\$ 13,238
Additions	2,555
Deductions	<u>None</u>
Balance at December 31, 1994	\$ 15,793

CITY MARSHAL MICHAEL B. CASES
PORT ALLEN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1996

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

M. Long-Term Debt

Long-term debt consists of the following:

Note payable to Iberville Bank in monthly installments of \$497.94, including principle and interest at 7.544, final payment due October, 1998, secured by equipment.

\$4,219

Notes Payable	Beginning	Issued	Retired	Ending
	\$	\$	\$	\$
		4,219	0	4,219

Maturities of long-term debt over the next five years are as follows:

Year Ending	
December 31,	
1997	\$ 2,000
1998	2,200
1999	1,871
	<u>\$ 4,219</u>

N. Litigation and Claims

There is no litigation pending against City Marshal Michael B. Cases, Port Allen, Louisiana, at December 31, 1996.

O. Commitments

The City Marshal has entered into a purchase agreement for computer equipment as of December 31, 1996. The purchase is being financed by Iberville Bank with terms as described in Note "M" above. The installation was not completed as of the balance sheet date.