

**CROWLEY CITY MARSHAL**

Crowley, Louisiana

Financial Report

Year Ended August 31, 2023

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# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Stephen J. Anderson, CPA\*  
Matthew E. Margaglio, CPA\*  
Casey L. Ardoin, CPA, CFE\*  
Wanda F. Arcement, CPA  
Bryan K. Joubert, CPA  
Nicholas Fowlkes, CPA  
Deidre L. Stock, CPA

P.O. Box 1055  
Abbeville, LA 70511

Phone (337) 893-7944  
Fax (337) 893-7946

183 S. Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141

1428 Metro Dr. 450 E. Main St.  
Alexandria, LA 71301 New Iberia, LA 70560  
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.  
Abbeville, LA 70510 Morgan City, LA 70380  
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.  
Ville Platte, LA 70586 Baton Rouge, LA 70816  
Phone (337) 363-2792 Phone (225) 293-8300

C. Burton Kolder, CPA\*  
Of Counsel

Victor R. Slaven, CPA\* - retired 2020  
Christine C. Doucet, CPA – retired 2022

WWW.KSRCPAS.COM

\* A Professional Accounting Corporation

## ACCOUNTANT'S COMPILATION REPORT

Mr. Glenn Deville  
Crowley City Marshal  
Crowley, Louisiana

Management is responsible for the accompanying balance sheet – general fund, and the related statement of revenues, expenditures, and changes in fund balance – general fund of Crowley City Marshal, as of and for the year ended August 31, 2023, which collectively comprise the Crowley City Marshal's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 and No. 84 for the year ended August 31, 2023. Accounting principles generally accepted in the United States of America require that GASB No. 34 and No. 84 be adopted by all governmental agencies. The effects of these departures from generally accepted accounting principles has not been determined.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Crowley City Marshal's financial position and the changes in fund balance. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary information on page 7 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to the Crowley City Marshal.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
November 21, 2023

## **FINANCIAL STATEMENTS**

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Balance Sheet - General Fund  
August 31, 2023

ASSETS		
Cash		<u>\$ 472,365</u>
FUND BALANCE		
Fund balance:		
Unassigned		<u>\$ 472,365</u>

See Accountant's Compilation Report.

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Statement of Revenues, Expenditures, and  
Changes in Fund Balances -  
General Fund  
Year Ended August 31, 2023

Revenues:	
Fees, charges, and commissions for services	<u>\$ 90,104</u>
Expenditures:	
Public safety -	
Evictions	38,417
Legal and professional	3,200
Office operation and supplies	4,172
Repairs and maintenance	160
Miscellaneous	1,759
Capital outlay	<u>1,703</u>
Total expenditures	<u>49,411</u>
Excess of revenues over expenditures	40,693
Fund balance, beginning of year	<u>431,672</u>
Fund balance, end of year	<u>\$ 472,365</u>

See Accountant's Compilation Report.

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Fiduciary Fund Type - Agency Fund  
Statement of Fiduciary Net Position  
Year Ended August 31, 2023

ASSETS	
Cash	<u>\$ 40,174</u>
LIABILITIES	
Deposits due to others	<u>\$ 40,174</u>

See Accountant's Compilation Report.

**OTHER SUPPLEMENTARY INFORMATION**

CROWLEY CITY MARSHAL  
Crowley, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
Year Ended August 31, 2023

Glenn Deville, Crowley City Marshal

Compensation

\$38,304