



CITY OF BOGALUSA

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March 29, 2024

Trent P. Temples
City Prosecutor

TRANSMITTAL LETTER ANNUAL FINANCIAL STATEMENTS

Ms. Gayle Fransen
Engagement Manager
Office of Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70802-5166

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my office, as of and for the year ended **December 31, 2023**. The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,

A handwritten signature in blue ink, appearing to read "Trent P. Temples", is written over a horizontal line.

TRENT P. TEMPLES
Bogalusa City Prosecutor

Enclosures

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: BOGALUSA CITY PROSECUTOR'S OFFICE

Address: P.O. DRAWER 1179, BOGALUSA, LA. 70429

Telephone: (985) 732-6292 Email: trent.temples@bogalusa.org

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, TRENT P. TEMPLES (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of BOGALUSA CITY PROSECUTOR'S O (entity's name) as of December 31, 2023 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: N/A

Complete if Applicable: In addition, TRENT P. TEMPLES (officer's name), who duly sworn, deposes, and says that BOGALUSA CITY PROSECUTOR'S O (entity's name) received \$75,000 or less in revenues and other sources for the year ended DECEMBER 31, 2023 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.


OFFICER'S SIGNATURE

BOGALUSA CITY PROSECUTOR
OFFICER'S TITLE

Sworn to and subscribed before me, this 27th day of March, 2024


NOTARY PUBLIC SIGNATURE
LSBA 29036

Entity Name: BOGALUSA CITY PROSECUTOR'S OFFICE Fiscal Year End: December 31, 2023

Statement of Receipts and Disbursements

Statement A

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
RECEIPTS (Provide Brief Description):			
1. Court Costs	\$ 17,735.00		\$ 17,735.00
2. Diversion Fees	\$ 10,185.00		\$ 10,185.00
3. APA Animal Abuse Scholarship	\$ 300.00		\$ 300.00
4.			\$ 0.00
5.			\$ 0.00
6. Total receipts (add lines 1 - 5)	<u>\$ 28,220.00</u>	<u>\$ 0.00</u>	<u>\$ 28,220.00</u>
DISBURSEMENTS (Provide Brief Description):			
7. Labor	\$ 16,065.00		\$ 16,065.00
8. Telephone Stipend	\$ 1,050.00		\$ 1,050.00
9. Dues/CLE Registration/Westlaw Subscription	\$ 6,267.40		\$ 6,267.40
10. Office Equipment/Supplies/Other	\$ 910.70		\$ 910.70
11. Automobile	\$ 5,500.00		\$ 5,500.00
12. Travel	\$ 0.00		\$ 0.00
13. Total Disbursements (add lines 7 - 12)	<u>\$ 29,793.10</u>	<u>\$ 0.00</u>	<u>\$ 29,793.10</u>
14. Change in fund balance (Lines 6 minus 13)	-\$ 1,573.10	\$ 0.00	-\$ 1,573.10
15. Fund Balance at beginning of year	\$ 1,824.11		\$ 1,824.11
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$ 251.01	\$ 0.00	\$ 251.01

Identify the Basis of Accounting, if not using Cash-Basis: N/A

NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.*

Entity Name: BOGALUSA CITY PROSECUTOR'S OFFICE Fiscal Year End: December 31, 2023

Balance Sheet

Statement B

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$ 251.01		\$ 251.01
2. Investments (fair value)	\$ 0.00		\$ 0.00
3. Office furnishings (Cost of desks, etc)	\$ 0.00		\$ 0.00
4. Equipment (Cost of fax machine, etc) <u>(LAPTOP COMPUTER)</u>	\$ 533.47		\$ 533.47
5. Other (brief description)			\$ 0.00
6. Total Assets (add lines 1 - 5)	<u>\$ 784.48</u>	<u>\$ 0.00</u>	<u>\$ 784.48</u>
LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):			\$ 0.00
8.			\$ 0.00
9.			\$ 0.00
10.			\$ 0.00
11. Total Liabilities (add lines 7 - 10)	\$ 0.00	\$ 0.00	\$ 0.00
12. Fund balance (amount from Line 16 on Statement A)	\$ 251.01	\$ 0.00	\$ 251.01
13. Other			\$ 0.00
14. Total Liabilities and Fund Balance (add lines 11 - 13)	<u>\$ 251.01</u>	<u>\$ 0.00</u>	<u>\$ 251.01</u>

Statement C

Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name, Title: Trent Temples, Bogalusa City Prosecutor

Purpose	Dollar Amount
1. Salary (PAID FROM CITY FUNDS)	\$ 24,000.00
2. Benefits-insurance	\$ 0.00
3. Benefits-retirement	\$ 0.00
4. Benefits-other (describe)	\$ 0.00
5. Benefits-other (describe)	\$ 0.00
6. Benefits-other (describe)	\$ 0.00
7. Car allowance	\$ 5,500.00
8. Vehicle provided by government (if reported on your W-2)	\$ 0.00
9. Per diem	\$ 0.00
10. Reimbursements (WESTLAW, A LAPTOP, OFFICE SUPPLIES/TONER)	\$ 6,125.12
11. Travel	\$ 0.00
12. Registration fees (CLE)	\$ 310.00
13. Conference travel	\$ 0.00
14. Housing	\$ 0.00
15. Unvouchered expenses (example: travel advances, etc.)	\$ 0.00
16. Special meals	\$ 0.00
17. Other	\$ 0.00
18. TOTAL (enter total of line 1-17)	\$ 35,935.12

Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)