



MOYLE AND ASSOCIATES CPAs, LLC
1320 Lakewood Drive, Suite B * Slidell, LA * 70458
(985) 649-1040 Fax (985) 649-1133
www.moyleandassociates.com * cpa@moyleandassociates.com

Floyd Trascher
St. Tammany Parish Constable Ward 8
Pearl River, LA

Management is responsible for the accompanying financial statement of Floyd Trascher, St. Tammany Parish Constable of Ward 8 as of and for the year ended December 31, 2018, which collectively comprise the statement of cash receipts, cash disbursements and changes in fund balance-cash basis and the related statement of assets, liabilities and fund balance-cash basis in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of 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 Constable's assets, liabilities, receipts and disbursements. Accordingly, the financial statements are not designed for those who are not informed about such matters.

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 operation, economic, or historical context.

Supplementary Information

The accompanying supplementary schedule of compensation, benefits and other payments to the agency head is presented only for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Moyle and Associates, CPAs LLC

May 3, 2019

FLOYD TRASCHER, ST. TAMMANY PARISH
CONSTABLE OF WARD 8
PEARL RIVER, LOUISIANA
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FLOYD TRASCHER, ST. TAMMANY PARISH
CONSTABLE OF WARD 8
PEARL RIVER, LOUISIANA
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND BALANCE-CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | General Fund | Garnishment Fund Activity |
|--|-----------------|------------------------------|
| CASH RECEIPTS | | |
| State and Parish Salary | \$ 9,600 | \$ - |
| Fees Collected | 52,441 | - |
| Garnishments Collected | - | 252,930 |
| Total Cash Receipts | 62,041 | 252,930 |
| CASH DISBURSEMENTS | | |
| Facilities and Equipment | 5,958 | - |
| Materials and Supplies | 951 | - |
| Travel For Yourself | 9,212 | - |
| Operating Expenses | 1,222 | - |
| Garnishments paid to others | | 237,934 |
| Total Cash Disbursements | 17,343 | 237,934 |
| BALANCE AVAILABLE FOR PAYMENT OF SALARIES | 44,698 | 14,996 |
| Salary and Related Benefits: | | |
| Amount Retained by Yourself as Salary | 44,698 | 15,176 |
| Total Salaries Paid | 44,698 | 15,176 |
| FUND BALANCE: | | |
| Fund Balance (Decrease) / Increase | - | (180) |
| Fund Balance, Beginning of Year | - | 6,630 |
| Transfer to (from) General Fund | | |
| Fund Balance, End of Year | \$ - | \$ 6,450 |

See Accompanying Accountant's Compilation Report

FLOYD TRASCHER, ST. TAMMANY PARISH
CONSTABLE OF WARD 8
PEARL RIVER, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE-CASH BASIS
DECEMBER 31, 2018

| | General Fund | Garnishment Fund |
|--|------------------|---------------------|
| ASSETS | | |
| Cash | \$ 23,474 | \$ 6,450 |
| TOTAL ASSETS | \$ 23,474 | \$ 6,450 |
| LIABILITIES | | |
| Salary Payable | \$ 23,474 | \$ - |
| TOTAL LIABILITIES | \$ 23,474 | \$ - |
| FUND BALANCES | | |
| Ending Fund Balance | \$ - | \$ 6,450 |
| TOTAL FUND BALANCES | - | 6,450 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 23,474 | \$ 6,450 |

See Accompanying Accountant's Compilation Report

FLOYD TRASCHER, ST. TAMMANY PARISH
CONSTABLE OF WARD 8
PEARL RIVER, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO THE CONSTABLE
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

SUPPLEMENTAL INFORMATION SCHEDULE

| Purpose | Amount |
|--|------------------|
| Salary | \$ 59,874 |
| Benefits-insurance | - |
| Benefits-retirement | - |
| Benefits-<list any other here> | - |
| Car allowance | - |
| Vehicle provided by government | - |
| Per diem | - |
| Reimbursements | 4,649 |
| Travel | - |
| Registration fees | - |
| Conference travel | - |
| Continuing professional education fees | - |
| Housing | - |
| Unvouchered expenses* | - |
| Special meals | - |
| Total | \$ 64,523 |

See Accompanying Accountant's Compilation Report