



ERICKSEN KRENTEL^{LLP}

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

2895 Highway 190, Suite 213
Mandeville, LA 70471

ericksenkrentel.com

June 17, 2025

Louisiana Legislative Auditor
1600 N 3rd Street
Baton Rouge, LA 70802

The following financial statements for St. Tammany Constable of Ward 8 – Floyd Trascher #6917 for the year ended December 31, 2023 are being resubmitted to correct the balances previously submitted. The previously submitted financial statements had the incorrect beginning and ending balances for garnishments payable on Exhibit “A” as well as an incorrect salary balance on Schedule “1”.

Sincerely,

Ericksen Krentel, LLP

Certified Public Accountants

ST. TAMMANY PARISH CONSTABLE OF WARD 8 - FLOYD TRASCHER
REVISED

#6917

PEARL RIVER, LOUISIANA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2023



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

Management is responsible for the accompanying financial statements of Floyd Trascher, St. Tammany Parish Constable of Ward 8 (the Constable), as of and for the year ended December 31, 2023, which comprise the statement of cash receipts, cash disbursements and changes in fund balance - cash basis, in accordance with the cash basis of accounting, and for determining that the cash basis 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. We do not express an opinion, a conclusion, nor provide any assurance on the 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 the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Constable's assets, liabilities, fund balance, cash receipts and cash disbursements. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying schedule of compensation, benefits, and other payments to agency head is presented for purposes of additional analysis as required by Act 706 of the 2014 Louisiana Legislative Session and is not a required part of the basic financial statements. This schedule has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

June 11, 2024
Mandeville, Louisiana

Erickson Krentel, LLP
Certified Public Accountants

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, 2023

(See Accountants' Compilation Report)

	<u>General Fund</u>	<u>Garnishment Fund Activity</u>
<u>CASH RECEIPTS:</u>		
State and Parish Salary	\$ 9,840	\$ -
Garnishments collected	-	174,973
Fees collected	<u>47,984</u>	<u>-</u>
Total cash receipts	<u>57,824</u>	<u>174,973</u>
<u>CASH DISBURSEMENTS:</u>		
Cost of equipment purchased	1,269	-
Materials and supplies	1,867	-
Travel and other charges	3,320	-
Other operating expenses	15,630	-
Garnishments paid to others	<u>-</u>	<u>171,387</u>
Total cash disbursements	<u>22,086</u>	<u>171,387</u>
<u>REMAINING FUNDS</u>	35,738	3,586
<u>AMOUNT RETAINED BY CONSTABLE AS SALARY</u>	<u>35,738</u>	<u>-</u>
<u>LIABILITIES AND FUND BALANCE</u>		
GARNISHMENTS PAYABLE, BEGINNING	<u>-</u>	<u>11,256</u>
GARNISHMENTS PAYABLE, ENDING	<u>-</u>	<u>14,842</u>
Increase in fund balance	-	-
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>

**FLOYD TRASCHER, ST. TAMMANY PARISH
CONSTABLE OF WARD 8
PEARL RIVER, LOUISIANA**
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO THE CONSTABLE
FOR THE YEAR ENDED DECEMBER 31, 2023

(See Accountants' Compilation Report)

	<u>Floyd Trascher Constable</u>
Time served	01/01/23 through 12/31/23
Salary	<u>\$ 35,738</u>