



# CITY OF BOGALUSA

Administrative Offices • Post Office Drawer 1179 • Bogalusa, LA 70429-1179  
Phone: (985) 732-6200 Office: (985) 732-6292 legal@bogalusa.org

Trent P. Temples  
City Prosecutor

## TRANSMITTAL LETTER

## ANNUAL FINANCIAL STATEMENTS

March 30, 2026

Ms. Gayle. Fransen, Engagement Manager  
Office of the 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, 2025**. 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".

Trent P. Temples

Bogalusa City Prosecutor

TPT

Enclosures

**PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS.**

Please return the completed form by March 31 to Office of Legislative Auditor – Local Government Services,  
Post Office Box 94397, Baton Rouge, Louisiana 70804-9397

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

Entity Name: Bogalusa City Prosecutor's Office

Address: P. O. Box 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 Office (entity's name) as of December 31, 2025 (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 Office (entity's name) received \$75,000 or less in revenues and other sources for the year ended December 31, 2025 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

[Signature] OFFICER'S SIGNATURE

Bogalusa City Prosecutor OFFICER'S TITLE

Sworn to and subscribed before me, this 31st day of March, 2026

[Signature] NOTARY PUBLIC SIGNATURE



DAVID MERLIN DUKE Notary Public, LSBA 29036 Washington Parish, Louisiana My Commission is for life.

Entity Name: Bogalusa City Prosecutor's Office

Fiscal Year End: December 31, 2025

**Statement of Receipts and Disbursements**

**Statement A**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>RECEIPTS (Provide Brief Description):</b>			
1. Court Costs	\$16,716.62		\$16,716.62
2. Diversion Fees	\$14,735.00		\$14,735.00
3.			0
4.			0
5.			0
<b>6. Total receipts</b> (add lines 1 - 5)	<u>\$31,451.62</u>	<u>\$0.00</u>	<u>\$31,451.62</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Labor	\$16,380.00		\$16,380.00
8. Telephone Stipend	\$750.00		\$750.00
9. Dues/CLE Registration/Westlaw Subscription	\$3,848.75		\$3,848.75
10. Office Equipment/Supplies/Other Expenses	\$1,334.76		\$1,334.76
11. Automobile	\$6,000.00		\$6,000.00
12. Travel	\$0		0
<b>13. Total Disbursements</b> (add lines 7 - 12)	<u>\$28,313.51</u>	<u>\$0.00</u>	<u>\$28,313.51</u>
14. Change in fund balance ( Lines 6 minus 13)	\$3,138.11	0	\$3,138.11
15. Fund Balance at beginning of year	\$335.94		\$335.94
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$3,474.05	\$0.00	\$3,474.05

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, 2025

**Balance Sheet**

**Statement B**

	<b>General Fund</b>	<b>Other Fund</b>	<b>Total</b>
<b>ASSETS (balances at year-end)</b>			
1. Cash and cash equivalents	\$3,474.05		\$3,474.05
2. Investments (fair value)	\$0		\$0
3. Office furnishings (Cost of desks, etc)	\$0		\$0
4. Equipment (Cost of fax machine, etc) <i>laptop computer</i>	\$400.00		\$400.00
5. Other (brief description)			0
<b>6. Total Assets (add lines 1 - 5)</b>	<b>\$3,874.05</b>	<b>\$0.00</b>	<b>\$3,874.05</b>
<b>LIABILITIES AND FUND BALANCE (at year-end):</b>			
7. Liabilities (brief description):	\$0		\$0
8.	\$0		\$0
9.	\$0		\$0
10.	\$0		\$0
<b>11. Total Liabilities (add lines 7 - 10)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
12. Fund balance (amount from Line 16 on Statement A)	\$3,474.05	\$0.00	\$3,474.05
13. Other	\$0		\$0
<b>14. Total Liabilities and Fund Balance (add lines 11 - 13)</b>	<b>\$3,474.05</b>	<b>\$0.00</b>	<b>\$3,474.05</b>

**Statement C**

**Schedule of Compensation, Benefits and Other Payments to Entity Head**

**Agency Head Name, Title:** Trent P. Temples, Bogalusa City Prosecutor

<b>Purpose</b>	<b>Dollar Amount</b>
1. Salary	\$24,000.00
2. Benefits-insurance	
3. Benefits-retirement	
4. Benefits-other (describe)	
5. Benefits-other (describe)	
6. Benefits-other (describe)	
7. Car allowance	\$6,000.00
8. Vehicle provided by government (if reported on your W-2)	
9. Per diem	
10. Reimbursements <i>(Westlaw subscription expenses and LSU CLE expenses)</i>	\$3,198.75
11. Travel	
12. Registration fees	
13. Conference travel	
14. Housing	
15. Unvouchered expenses (example: travel advances, etc.)	
16. Special meals	
17. Other	
18. TOTAL (enter total of line 1-17)	\$33,198.75

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.)