

BOGALUSA CITY MARSHAL
(A Component Unit of the City of Bogalusa, Louisiana)

Bogalusa, Louisiana

Annual Financial Statements

As of and for the Year Ended December 31, 2017

Minda B. Raybourn

Certified Public Accountant

Limited Liability Company

820 11th Avenue

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Member
AICPA

Member
LCPA

Honorable John Sumrall
Bogalusa City Marshal
Bogalusa, La

Management is responsible for the accompanying financial statements of the governmental activities of Bogalusa City Marshal, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 2017, which collectively comprise the 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. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements

Management has elected to omit substantially all of the disclosures, and financial statements, and other information required by *Governmental Accounting Standards Board No. 34* as explained in Note A to the financial statements. The financial statements present only the general fund and do not purport to, and do not, present fairly the financial position of the Bogalusa City Marshal as of December 31, 2017, and the changes in its financial position for the year then ended in conformity with 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 Marshals financial position, results of operations, and cash flows. 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 information and budgetary comparison supplementary information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

I am not independent with respect to the Bogalusa City Marshal.

Minda Raybourn

Franklinton, La

April 22, 2018

Bogalusa City Marshal
(A Component Unit of the City of Bogalusa, Louisiana)
Balance Sheet-All Fund Types and Account Groups
For the Year ended December 31, 2017

ASSETS	
Cash and cash equivalents	\$ 82,755
TOTAL ASSETS	<u>\$ 82,755</u>
FUND BALANCE	
Unassigned	\$ 82,755
TOTAL LIABILITIES	<u>\$ 82,755</u>

See accompanying notes and accountant's compilation report

Bogalusa City Marshal
(A Component Unit of the City of Bogalusa, Louisiana)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year ended December 31, 2017

REVENUES	
Criminal fees, court costs, commissions	\$ 27,572
Intergovernmental	93,156
Interest Income	7
Total Revenues	<u>120,734</u>
EXPENDITURES	
Salaries/Deputy Payments	85,491
Fringe Benefits	24,465
Auto Expense/Travel	5,671
Dues and Subscriptions	220
Insurance	7,447
Legal and Accounting	7,800
Office Supplies	362
Meals	540
Seminars	4,001
Telephone	2,155
Miscellaneous	265
Total Expenditures	<u>138,417</u>
Excess (deficiency) of revenues over expenditures	(17,682)
Fund Balance, beginning of year	<u>100,437</u>
Fund Balance, end of year	<u>\$ 82,755</u>

See accompanying notes and accountant's compilation report

Bogalusa City Marshal

(A Component Unit of the City of Bogalusa, Louisiana)

SELECTED INFORMATION—Substantially All Disclosures Required by
Accounting Principles Generally Accepted in the United States of America Are Not
Included
December 31, 2017

NOTE A - GASB Statement 34

The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles. GASB Statement No. 34 requires presentation of fund financial statements using the modified accrual basis of accounting and governmental-wide financial statements using the accrual basis of accounting and other information. Those financial statements and other required information have not been presented.

NOTE B - FIXED ASSETS

	<u>12/31/2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/2017</u>
Vehicles	\$ 72,341			\$ 72,341
Furniture, equipment, & software	12,712			12,712
Total	<u>\$ 85,053</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,053</u>

BOGALUSA CITY MARSHAL
(A Component Unit of the City of Bogalusa, Louisiana)
Bogalusa, Louisiana
Compensation, Benefits, and Other Payments to the Agency Head

As of and for the Year Ended December 31, 2017

AGENCY HEAD: John Sumrall

Salaries	39,891
Fringe Benefits	10,087
Total	<u>49,978</u>

See accountant's compilation report.