



MOYLE AND ASSOCIATES CPAs, LLC

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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 (the Constable), as of and for the year ended December 31, 2019, which collectively 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 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 the financial statement.

The financial statement is 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 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, receipts and 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 the 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.

Moyle and Associates, CPAs LLC

August 11, 2020

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, 2019

	General Fund	Garnishment Fund Activity
CASH RECEIPTS		
State and Parish Salary	\$ 9,600	\$ -
Fees Collected	50,966	-
Garnishments Collected	-	333,853
Total Cash Receipts	60,566	333,853
CASH DISBURSEMENTS		
Facilities and Equipment	8,782	-
Materials and Supplies	1,255	-
Travel For Yourself	4,620	-
Operating Expenses	6,314	-
Garnishments paid to others		312,977
Total Cash Disbursements	20,972	312,977
BALANCE AVAILABLE FOR PAYMENT OF SALARIES	39,594	20,876
Salary and Related Benefits:		
Amount Retained by Yourself as Salary	39,594	20,031
Total Salaries Paid	39,594	20,031
FUND BALANCE:		
Fund Balance (Decrease) / Increase	(0)	845
Fund Balance, Beginning of Year	-	6,450
Transfer to (from) General Fund		
Fund Balance, End of Year	\$ (0)	\$ 7,295

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, 2019

SUPPLEMENTAL INFORMATION SCHEDULE

Purpose	Amount
Salary	\$ 59,625
Benefits-insurance	-
Benefits-retirement	-
Benefits-<list any other here>	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	2,875
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses*	-
Special meals	-
Total	\$ 62,500

See Accompanying Accountant's Compilation Report