

CROWLEY CITY MARSHAL

Crowley, Louisiana

Financial Report

Year Ended August 31, 2021

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ACCOUNTANT'S COMPILATION REPORT

Mr. Glenn Deville
Crowley City Marshal
Crowley, Louisiana

Management is responsible for the accompanying balance sheet – general fund, and the related statement of revenues, expenditures, and changes in fund balance – general fund of Crowley City Marshal, as of and for the year ended August 31, 2021, which collectively comprise the Crowley City 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. 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.

Management did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended August 31, 2021. Accounting principles generally accepted in the United States of America require that GASB No. 34 be adopted by all governmental agencies. The effects of this departure from generally accepted accounting principles has not been determined.

Management has elected to omit substantially all 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 Crowley City Marshal's financial position and the changes in fund balance. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary information on page 7 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to the Crowley City Marshal.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
November 15, 2021

FINANCIAL STATEMENTS

CROWLEY CITY MARSHAL
Crowley, Louisiana

Balance Sheet - General Fund
August 31, 2021

	ASSETS	
Cash		<u>\$ 382,192</u>
	FUND BALANCE	
Fund balance:		
Unassigned		<u>\$ 382,192</u>

See Accountant's Compilation Report.

CROWLEY CITY MARSHAL
Crowley, Louisiana

Statement of Revenues, Expenditures, and
Changes in Fund Balances -
General Fund
Year Ended August 31, 2021

Revenues:	
Fees, charges, and commissions for services	<u>\$ 73,239</u>
Expenditures:	
Public safety -	
Legal and professional	2,500
Office operation and supplies	3,655
Garnishment commissions	16,170
Civil fee commissions	12,203
Miscellaneous	1,147
Uniforms	<u>1,526</u>
Total expenditures	<u>37,201</u>
Excess of revenues over expenditures	36,038
Fund balance, beginning of year	<u>346,154</u>
Fund balance, end of year	<u>\$ 382,192</u>

See Accountant's Compilation Report.

CROWLEY CITY MARSHAL
Crowley, Louisiana

Fiduciary Fund Type - Agency Fund
Statement of Fiduciary Net Position
Year Ended August 31, 2021

ASSETS		
Cash		<u>\$ 40,174</u>
LIABILITIES		
Deposits due to others		<u>\$ 40,174</u>

See Accountant's Compilation Report.

OTHER SUPPLEMENTARY INFORMATION

CROWLEY CITY MARSHAL
CROWLEY, LOUISIANA

Schedule of Compensation, Benefits and Other Payments to Agency Head
Year Ended August 31, 2021

Glenn Deville, Crowley City Marshal

Compensation

\$28,373