

Affidavit and Revenue Certification

OFFICIAL

Constable of City Court

ENTITY NAME

FILE COPY

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4th Ward Washington Parish

Bogalusa (City), Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(1)(1)(c)(i).

Personally came and appeared before the undersigned authority, Wayne Adams (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Constable of City Court, Bogalusa, LA (entity name) as of 12/31/1999, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Wayne Adams (name), who, duly sworn, deposes and says that Constable of City Court, Bogalusa (entity name) received \$50,000 or less in revenues and other sources for the year ended 12/31/1999, and accordingly, is not required to have an audit for the previously mentioned year.

Wayne Adams Signature

Sworn to and subscribed before me this 27 day of March, 2000, 1999.

NOTARY PUBLIC

Officer Name Wayne Adams, Constable of City Court, Bogalusa, LA
Title Constable
Address P. O. Box 518 Bogalusa, LA 70429-0518
Telephone No. (504) 732-0018

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 5 2000

Constable of City Court					Statement A
Washington PARISH 4th Ward DISTRICT					
N/A PARISH POLICE JURY					
Bogalusa, Louisiana					
ALL FUND TYPES AND ACCOUNT GROUPS					
Balance Sheet, 12/31/1999					
	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		
	GENERAL FUND	DEBT SERVICE FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
		N/A			
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$19,542	\$	\$	\$	\$19,542
Investments					
Receivables					
Other assets					
Land, buildings, and equipment			24,809		24,809
Other Debits:					
Amount available in Debt Service Fund					
Amount to be provided for retirement of general long-term obligations				-0-	-0-
TOTAL ASSETS AND OTHER DEBITS	\$19,542	\$	\$24,809	\$ -0-	\$44,351
		N/A			
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Cash overdraft	\$	\$	\$	\$	\$
Accounts payable					
Payroll deductions and withholdings payable					
Salaries and wages payable					
Matured bonds and interest payable					
Bonds payable					
Other liabilities N/P-PNB-Current	988			-0-	988
Total Liabilities	988			-0-	988
Equity and Other Credits:					
Investment in general fixed assets			24,809		24,809
Fund balances:					
Reserved for debt service					
Reserved for					
Designated for					
Unreserved - undesignated	18,554				18,554
Total Equity and Other Credits	18,554		24,809		43,363
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$19,542	\$	\$24,809	\$ -0-	\$44,351
The accompanying notes are an integral part of this statement.					

Statement B

			Statement B
Constable of City Court			
Washington PARISH 4th Ward DISTRICT			
N/A PARISH POLICE JURY			
Bogalusa, Louisiana			
GOVERNMENTAL FUNDS			
Statement of Revenues, Expenditures,			
and Changes in Fund Balances			
For the Year Ended 12/31/19 99			
	GENERAL	DEBT	TOTAL
	FUND	SERVICE	(MEMORANDUM
		FUND	ONLY)
		N/A	
REVENUES			
Ad valorem taxes	\$	\$	\$
Intergovernmental revenues:			
Parish police jury XXXXXX	2,333		2,333
Federal grants			
State revenue sharing (net)			
Other - fees, commissions, court costs			
Interest earnings			
Other revenues:			
fees, charges, commissions, court			
costs, criminal fees	15,830		15,830
Total revenues	18,163		18,163
EXPENDITURES			
Salaries and related benefits	7,455		7,455
Compensation paid board members			
Legal and accounting	2,400		2,400
Insurance	1,010		1,010
Office supplies	182		182
Repairs and maintenance Auto expenses, Travel	3,050		3,050
Utilities Interest-PNB-N/P	192		192
Capital outlay	1,071		1,071
Debt service Dues & Subscriptions	606		606
Other	912		912
Total expenditures	16,878		16,878
EXCESS (Deficiency) OF REVENUES			
OVER EXPENDITURES	1,285		1,285
OTHER FINANCING SOURCES (Uses)			
City of Bogalusa-Transfer in	5,122		5,122
Total other financing sources (uses)	5,122		5,122
EXCESS (Deficiency) OF REVENUES AND OTHER			
SOURCES OVER EXPENDITURES AND OTHER USES	6,407		6,407

Statement B

Constable of City Court, Bogalusa, LA			
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	12,147		12,147
FUND BALANCES (Deficit) AT END OF YEAR	\$18,554	\$	\$18,554
The accompanying notes are an integral part of this statement.			

Constable of City Court			Statement C
Washington PARISH 4th Ward DISTRICT			
N/A PARISH POLICE JURY			
Bogalusa, Louisiana			
GOVERNMENTAL FUND - GENERAL FUND			
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP/Non-GAAP Basis) and Actual For the Year Ended 12/31, 19 99			
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Criminal fees, court costs, charges, etc.	\$14,000	\$15,830	\$ 1,830
Intergovernmental	2,333	2,333	-0-
Total revenues	16,333	18,163	1,830
EXPENDITURES			
Salaries & related benefits	7,455	7,455	-0-
Travel & auto expense	1,250	3,050	(1,800)
Legal & accounting	2,400	2,400	-0-
Insurance	1,100	1,010	90
Office supplies	70	182	(112)
Interest-Installment N/P-PNB(auto)	190	192	(2)
Capital Outlay	3,000	1,071	1,929
Dues & Subscriptions	200	606	(406)
Other	820	912	(92)
Total expenditures	16,485	16,878	(393)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(152)	1,285	1,437
OTHER FINANCING SOURCES (Uses)			
City of Bogalusa-Transfer in	5,122	5,122	-0-
Total other financing sources (uses)	5,122	5,122	-0-
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	4,970	6,407	1,437

Statement C

	Budget	Actual	Variance
Constable of City Court of Bogalusa, LA			
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	12,147	12,147	-0-
FUND BALANCE (Deficit) AT END OF YEAR	\$17,117	\$18,554	\$ 1,437
The accompanying notes are an integral part of this statement.			

Constable of City Court
Bogalusa, LA
Notes to the Financial Statements
As of and for the Year Ended 12/31/99

INTRODUCTION

1. The office of Constable of City Court, Bogalusa, LA was created by special legislative act R.S.13:1952(5).
2. The purpose of the office is to attend to the orders and mandates of the City Court of Bogalusa, LA.
3. There are no board members.
4. The office's geographical jurisdiction area is the 4th Ward of Washington Parish.
5. The population of the 4th Ward is approximately between 14,000 & 17,000.
6. The Constable is the only employee.
7. The yearly revenues for the office are less than \$50,000.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

- A. The accompanying financial statements of the Constable of City Court of Bogalusa, LA have been prepared in conformity with generally accepted accounting principles(GAAP) as applied to governmental units.
- B. Reporting Entity
Under GASB 14 the City of Bogalusa, LA is the financial reporting entity for the Constable. The Constable is an independently elected public official, and is legally separate from the City. The Constable is considered a component unit of the City because of fiscal dependence. The City provides office space for the Constable. The accompanying financial statements reflect only information on the funds maintained by the Constable.
- C. Fund Accounting
The constable uses funds and account groups to report on its financial position and the results of its operations. The Office has one governmental fund-the General Fund-and two Account Groups-the Fixed Asset Account Group and the Long Term Debt Account Group.
- D. Basis of Accounting
The modified accrual basis of accounting is used by the General Fund. Revenues are recorded when received and exp-

enditures are recorded when incurred. Other financing sources(uses) are recorded at the time of occurrence.

E. Budget

The Constable of City Court, Bogalusa, LA adopted a budget for the fiscal year 1999. The modified accrual method of accounting was used to prepare the budget. All appropriations lapse at the end of the year. No public hearings are required.

F. Cash and Cash Equivalents and Investments

The Constable is in compliance with state law regarding these assets.

G. Fixed Assets

Fixed assets of the governmental fund are recorded as expenditures at the time of purchase and the related assets are reported in the General Fixed Assets Account Group at historical cost.

H. Long-Term Obligations

Long-term obligations financed from governmental funds are reported in the General Long-Term Account Group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental fund when due.

I. Total Columns on Combined Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

CASH AND CASH EQUIVALENTS

At 12/31/99 the office had cash and cash equivalents(book balances) totaling \$19,542 as follows:

Demand deposits \$19,542

These deposits are secured from risk by \$100,000 federal deposit insurance.

INVESTMENTS-None

FIXED ASSETS

The change in general fixed assets follow:

	<u>12/31/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/99</u>
Land	\$-0-	-0-	-0-	\$-0-

Vehicle	13,984	-0-	-0-	13,984
Buildings	-0-	-0-	-0-	-0-
Improvements	-0-	-0-	-0-	-0-
Furniture, equip., software	10,738	87	-0-	10,825
Total	<u>\$24,722</u>	<u>87</u>	<u>-0-</u>	<u>\$24,809</u>

ON-BEHALF PAYMENTS FOR SALARIES

Intergovernmental Revenue-Washington Parish Police Jury	\$2,333
Other Financing Sources- City of Bogalusa	<u>5,122</u>
	<u>\$7,455</u>

CHANGES IN GENERAL LONG-TERM OBLIGATIONS

This entity does not have the authority to issue bonds. The long-term debt that would appear in the Long-Term Debt Account Group would be the long-term portion of an installment purchase. The office purchased an automobile from Parish National Bank, Bogalusa, LA on 4/17/97. The terms of the note are: 36 payments at \$248.36 with final payment on 4/15/2000. Principal outstanding at 12/31/99 was \$988(current) and \$-0-(long-term).