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WILLIAM M. DETWEILER, J.D., CONSTABLE
FIRST CITY COURT, CITY OF NEW ORLEANS
NEW ORLEANS, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1969

under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or authorized, entity and other appropriate public officials. The report is available for public inspection at the State House of ice of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-2-96

LOVELL & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON
GENERAL PURPOSE FINANCIAL STATEMENTS

William M. Detweiler, J.D.
Constable, First City Court
City of New Orleans
New Orleans, Louisiana

We have audited the accompanying general purpose financial statements of the Office of William M. Detweiler, J.D., Constable, First City Court, City of New Orleans as of December 31, 1995, and for the years ended December 31, 1995 and 1994. These general purpose financial statements are the responsibility of the management of the Constable's Office. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the Office of William M. Detweiler, J.D., Constable, First City Court, City of New Orleans as of December 31, 1995, and the results of its operations for the years ended December 31, 1995 and 1994, in conformity with generally accepted accounting principles.

New Orleans, Louisiana
May 22, 1996



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WILLIAM M. DETWILER, F.S., CONSTABLE
 FIRST CITY COURT, CITY OF NEW ORLEANS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1995

	<u>Governmental</u> <u>Fund Type</u> <u>General</u>
ASSETS	
Cash (Note 2)	\$136,620
Restricted Cash (Note 2)	
Certificates of deposit (Note 2)	180,400
Investment interest receivable	538
Accounts receivable	10
Prepaid expenses	14,342
Fixed Assets (Note 5)	
Machinery and equipment	
Automobile	
Office furniture and equipment	
Office improvements	
Accumulated depreciation	-----
Total Assets	<u>\$451,720</u>
LIABILITIES, EQUITY, AND OTHER CREDITS	
Liabilities:	
Accounts and other payables	\$12,908
Borrowings payable from restricted cash	
Total Liabilities	----- 12,908
Equity and other Credits:	
Investment in general fund assets (Note 5)	-
Fund balance, reserved for subsequent years' expenditures	438,812
Total Fund Equity and other Credits	438,812
Total Liabilities, Equity and other Credits	<u>\$451,720</u>

See Notes to Financial Statements.

Fiduciary Fund Type Agency	Account Group General Fixed Assets	Totals (Memorandum Only) December 31,	
		1995	1994
\$ -	\$ -	\$ 136,628	\$ 220,878
121,901		121,901	103,218
		280,428	191,238
		316	567
		18	
		14,963	1,952
	129,980	129,980	119,252
	17,801	17,801	17,801
	75,875	75,875	74,709
	28,119	28,119	17,714
	(186,965)	(186,965)	(166,701)
<u>\$121,901</u>	<u>\$ 51,010</u>	<u>\$605,639</u>	<u>\$588,590</u>
\$ -	\$ -	\$ 12,988	\$ 8,597
121,581		121,581	103,218
121,581		234,809	111,775
	52,018	52,018	62,775
		418,820	405,040
	<u>52,018</u>	<u>470,830</u>	<u>468,815</u>
<u>\$121,581</u>	<u>\$ 52,018</u>	<u>\$695,639</u>	<u>\$580,580</u>

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CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM M. DETWEILER, J.D., CONSTABLE
 FIRST CITY COURT, CITY OF NEW ORLEANS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 GENERAL FUND (THE ONLY GOVERNMENTAL FUND TYPE)
 For the Years Ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
User charges for services:		
Fees	\$ 851,177	\$ 876,620
Commissions	311,357	279,584
Labor Fees (Note 2)	<u>39,380</u>	<u>40,812</u>
	1,201,914	1,196,996
Interest	16,877	7,370
Other	<u>561</u>	<u>1,226</u>
Total Revenues	<u>1,219,352</u>	<u>1,205,592</u>
Expenditures:		
Current General Government:		
Salaries	780,948	641,754
Employee medical insurance	183,831	156,287
Payroll taxes	65,678	56,125
Labor cost (Note 2)	39,340	48,812
Professional fees	<u>46,281</u>	<u>44,811</u>
Gasoline	20,382	28,355
Radio communication	12,846	32,134
Telephones	13,484	6,404
Office supplies and services	42,995	40,567
Other operating expenditures	<u>28,556</u>	<u>29,222</u>
Capital Outlay:		
Purchase of equipment	<u>9,499</u>	<u>31,124</u>
Total Expenditures	<u>1,280,932</u>	<u>1,881,685</u>
Excess of Revenues over Expenditures	12,780	122,817
Fund balance at beginning of year	<u>406,040</u>	<u>283,283</u>
Fund balance at end of year	<u>\$ 418,820</u>	<u>\$ 406,100</u>

See Notes to Financial Statements.

LEVYLL & COMPANY
 Certified Public Accountants

WILLIAM M. DEITWEILER, J.D., CONSTABLE
FIRST CITY COURT, CITY OF NEW ORLEANS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 1995

	Nonappropriated <u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
User charges for services:			
Fees	\$ 810,800	\$ 851,177	\$ 40,377
Commissions	286,250	311,503	25,253
Labor fees	<u>41,000</u>	<u>30,348</u>	<u>(10,652)</u>
	1,147,250	1,201,874	54,624
Interest	1,500	16,877	15,377
Other	<u>350</u>	<u>861</u>	<u>511</u>
Total Revenues	1,150,000	1,219,712	69,712
Expenditures:			
Current-General Government			
Salaries	780,000	780,048	(48)
Employee medical insurance	199,000	193,831	5,169
Payroll taxes	77,000	66,678	10,322
Labor cost	41,000	39,340	1,660
Professional fees	35,000	46,281	(11,281)
Gasoline	27,000	28,382	1,382
Radio communication	13,500	12,846	654
Telephones	14,000	31,484	17,484
Office supplies and services	28,500	42,995	(14,495)
Other operating expenditures	28,850	28,556	294
Total Expenditures	1,125,000	1,200,971	(24,029)
Capital Outlay			
Purchase of equipment	<u>30,000</u>	<u>9,489</u>	<u>20,511</u>
Total Expenditures	1,155,000	1,210,460	(99,560)
Excess of Revenues over Expenditures	15,000	12,780	
Fund balance at beginning of year	<u>406,000</u>	<u>406,000</u>	
Fund balance at end of year	\$ 421,000	\$ 418,780	

See Notes to Financial Statements.

LOVELL & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM M. DETWEILER, J.D., CONSTABLE
FIRST CITY COURT, CITY OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS

December 31, 1995

Note 1. Reporting Entity, Background Information, and Significant Accounting Principles:

A. Reporting Entity

The Office of the Constable of the First City Court of the City of New Orleans, is the reporting entity. Although the Constable (an elected official) provides services to the residents of the City from officers provided by the City, the City of New Orleans does not report the Office of the Constable as a component unit of the City since the Constable is not within the oversight of the City, is not included under the City Charter, and is not subject to financial or budgetary control of the City. The Constable provides services of his Office solely through user charges at rates within limitations set by the State Legislature.

B. Background Information:

The Constable serves court pleadings, makes seizures, conducts sales, and performs other duties under orders of the First City Court.

The First City Court has civil jurisdiction concurrent with the District Court in cases where the principal amount in dispute, or the value of property involved does not exceed \$20,000.

The Constable is an elected official. William M. Detweiler, J.D., the present Constable, completed his second six-year term of office on December 31, 1990, and was reelected for a six-year term ending December 31, 1995.

The Office of the Constable of First City Court, City of New Orleans, was established by Sections 89 and 92 of Article 7 of the Louisiana Constitution of 1921 and retained by virtue of the revised provisions of Article 5, Section 15 (A) of the Louisiana Constitution of 1974.

Act No. 461 of the 1978 Louisiana Regular Session established a fund for the Office of Constable, First City Court, composed of all fees collected by the Constable as provided in Revised Statute 13:2158. The Constable pays from this fund all salaries, including his own, and any other costs or expenses of any other nature whatsoever, including the purchase of office or other equipment, automobiles, or other accessories deemed proper by the Constable.

In the event, fees and commissions authorized by R.S. 13:2158 exceed the necessary expenditures of the Constable in the efficient performance of his duties, the excess shall remain in the Constable's fund and may be expended by him in any succeeding year in which fees and commissions are insufficient to cover salaries and expenses.

At the end of each six-year term, the Comptroller may be required to remit to the State Treasurer a portion of any excess remaining in the Comptroller's fund as defined by Revised Statute 33-1137. The amount then left in the Comptroller's fund shall be used to assist in financing the operation of the Office and for purchasing equipment.

At the end of his six-year term on December 31, 1990, the provisions of Revised Statute 33-1133, allowed the Office of the Comptroller to retain all of its fund balance.

C. Summary of Significant Accounting Policies:

(1) Fund Types and Account Groups:

A fund or account group is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific governmental activity. The Office of the Comptroller maintains the following fund types and account groups:

Governmental fund type - The General fund used to record the general operations of the Office and any other items not required to be reported in other funds.

Fiduciary fund type - An Agency Fund used to account for cash deposits held by the Comptroller for service users.

General fund assets and general long-term debt account groups used to account for property and equipment and long-term obligations of governmental funds. General long-term debt is repaid through the General Fund.

The combined balance sheet of all fund types and account groups includes a total column that aggregates the balance sheets of the various fund types and account groups. The column is designated "memorandum only" because the total is not comparable to a consolidation in that interfund transactions are not eliminated.

(2) Basis of Accounting:

The General Fund of the governmental fund type, uses a modified accrual basis of accounting. Revenues are recognized when available and measurable. The Comptroller considers accounts receivable as available if they are collected within 90 days after year-end. Expenditures are recorded when the liability is incurred.

(3) Fixed Assets and Long-Term Liabilities:

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with the General Fund is determined by its measurement focus. The General Fund is accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on its balance sheet. Its reported fund balance is considered a measure of "available spendable resources." The General Fund statement of revenues, expenditures, and changes in fund balance presents increases (revenues and other financing sources) and decreases (expenditures and other financial uses) in net current assets. Accordingly, it is not to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the General Fund operation (general fixed assets) are accounted for in the General Fixed Asset Account Group, rather than in the General Fund. The accumulated depreciation recorded in the account group is offset by a decrease in the investment in general fixed assets. No depreciation has been provided in the General Fund. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from the General Fund are accounted for in the General Long-Term Debt Account Group, not in the General Fund. There were no balances in the Long-Term Debt Account Group at December 31, 1995 or 1994.

The two account groups are not "funds." They are concerned only with the measurement of results of operations.

Because of its spending measurement focus, expenditure recognition in the General Fund is limited to exclude amounts represented by noncurrent liabilities. Because they do not affect net current assets, such long-term amounts are not recognized as expenditures or liabilities in the General Fund. They instead are reported as liabilities in the General Long-Term Debt Account Group.

(4) Nonappropriated Budget:

The Nonappropriated budget column on the statement of revenues, expenditures, and changes in fund balance, budget and actual for the General Fund represents the Comptroller's forecast of revenues and expenditures for 1995 made for planning and control purposes. Expenditures are not limited by the budget.

(5) Encumbrances:

Encumbrances outstanding at year end, if material, are reported as reservations of fund balances because they do not constitute expenditures or liabilities. There were no material encumbrances outstanding at December 31, 1995 or 1994.

Note 2. Cash Deposits with Financial Institutions

At December 31, 1995 the carrying amount of cash and certificates of deposit was \$538,041 and the bank balance was \$513,842 of which \$378,590 was covered by Federal Depository Insurance and the balance of \$137,252 was collateralized with securities held by the Federal Reserve in the Constable's name.

Note 3. Labor Revenue and Labor Expense

Revenue is received by the Office from landlords or attorneys to reimburse the Office for the cost of labor to vacate premises. All such revenue is in turn given to the clerks of the Constable who perform the service and the expense account equals the related revenue account.

Note 4. Compensated Absences

Employees of the Office are allowed to accumulate 10 days of vacation time and 10 days of sick leave during a calendar year. Vacation time not used by the end of the year is lost. Employees with unused sick leave at the end of the year are paid for that time in December.

Note 5. Changes in General Fixed Assets in 1995

	Beginning Balance	Additions	Reductions	Ending Balance
General fixed assets	\$ 229,436	\$ 9,499	\$ -0-	\$ 238,935
Accumulated depreciation An addition of \$17,197 was computed using the straight-line method over 5 or 10 years for substantially all fixed assets.	(166,704)	(20,284)	-0-	(186,988)
Increase in general fixed assets	<u>\$ 62,732</u>	<u>\$(10,785)</u>	<u>\$ -0-</u>	<u>\$ 51,947</u>

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INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH LAWS AND REGULATIONS

William M. Desveaux, J.D.
Comptroller, First City Court
City of New Orleans
New Orleans, Louisiana

We have audited the general purpose financial statements of the Office of William M. Desveaux, J.D., Comptroller, First City Court, City of New Orleans as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued our report thereon dated May 22, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, and contracts, applicable to the Office is the responsibility of the Office's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Office's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Comptroller and the Office of the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

New Orleans, Louisiana
May 22, 1996

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INDEPENDENT AUDITORS' REPORT ON
THE INTERNAL CONTROL STRUCTURE

William M. Detweiler, J.D.
Comptroller, First City Court
City of New Orleans
New Orleans, Louisiana

We have audited the general purpose financial statements of the Office of William M. Detweiler, J.D., Comptroller, First City Court, City of New Orleans as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued our report thereon dated May 22, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Office for the year ended December 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Office is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories: cash and cash equivalents, property and equipment, cash receipts, cash disbursements, and payroll.

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

The staff size of the Office of the Comptroller results in some restrictions on the segregation of accounting duties that may not be practical to change because of cost considerations.

Limitations on the segregation of accounting duties increase the exposure that errors or irregularities may occur and not be detected. Accordingly, the staffing limitation on the segregation of accounting duties in the Office of the Comptroller constitutes a reportable condition.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is not a material weakness.

This letter is intended for the information of the Comptroller and the Office of the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

New Orleans, Louisiana
May 22, 1990

LOVELL & COMPANY
Certified Public Accountants