

LOVELL & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
(A PROFESSIONAL CORPORATION)
800 BOULEVARD OF TRADE PLAZA
NEW ORLEANS, LOUISIANA 70112-0008

TELEPHONE: (504) 588-8888
TELEFAX: (504) 588-9187

**INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH LAWS AND REGULATIONS**

Office of 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, 1996, and for the years ended December 31, 1995 and 1993, and have issued our report thereon dated May 9, 1997.

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 tests 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.

Lovell & Company

May 9, 1997
New Orleans, Louisiana

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

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1986

	<u>Governmental Fund Type General</u>
ASSETS	
Cash (Note 2)	\$ 92,848.
Restricted cash (Note 2)	
Certificates of deposit (Note 2)	282,150.
Investment interest receivable	500.
Accounts receivable	
Prepaid expenses	14,809.
Fixed Assets (Note 5)	
Machinery and equipment	
Automobile	
Office furniture and equipment	
Office improvements	
Accumulated depreciation	<u> </u>
Total Assets	<u>\$ 400,347</u>
LIABILITY, EQUITY AND OTHER CREDITS	
Liabilities:	
Accounts and other payables	\$ 24,362.
Encaves payable from restricted cash	
Total Liabilities	<u>24,362</u>
Fund Equity and Other Credits:	
Investment in general fixed assets (Note 5)	
Fund balance, reserved for subsequent years' expenditures	<u>375,985.</u>
Total Fund Equity and other Credits	<u>375,985.</u>
Total Liabilities, Equity and other Credits	<u>\$ 400,307</u>

See Notes to Financial Statements.

LOWELL & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
(A PROFESSIONAL CORPORATION)
500 BOARD OF TRADES PLACE
NEW ORLEANS, LOUISIANA 70130-2400

TELEPHONE: (504) 588-0208
TELEFAX: (504) 588-0187

INDEPENDENT AUDITORS' REPORT ON
THE INTERNAL CONTROL STRUCTURE

Office of William M. Deravelle, 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. Deravelle, J.D., Comptroller, First City Court, City of New Orleans as of December 31, 1996, and for the years ended December 31, 1996 and 1995, and have issued our report thereon dated May 9, 1997.

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, 1996, 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.

LOVELL & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
(A PROFESSIONAL CORPORATION)
600 BOARD OF TRADE PLACE
NEW ORLEANS, LOUISIANA 70130-2482

TELEPHONE: (504) 588-2222
TELEFAX: (504) 588-8197

INDEPENDENT AUDITORS' REPORT ON
GENERAL PURPOSE FINANCIAL STATEMENTS

Office of William M. Derweiler, J.D.
Comptroller, 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. Derweiler, J.D., Comptroller, First City Court, City of New Orleans as of December 31, 1996, and for the years ended December 31, 1995 and 1993. These general purpose financial statements are the responsibility of the management of the Comptroller's Office. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits 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. 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 statements 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 respects, the financial position of the Office of William M. Derweiler, J.D., Comptroller, First City Court, City of New Orleans as of December 31, 1996, and the results of its operations for the years ended December 31, 1996 and 1993, in conformity with generally accepted accounting principles.

Lovell & Company

May 9, 1997
New Orleans, Louisiana

Fiduciary Fund Type Agency	Account Group General Fixed Assets	Totals (Memorandum Only) December 31,	
		1996	1995
\$ -	\$ -	\$ 92,848	\$ 136,620
113,721		113,721	121,981
		292,351	388,430
		303	376
			10
		14,805	14,347
	123,998	123,998	123,980
	13,801	13,801	13,801
	75,340	75,340	73,873
	38,119	38,119	38,119
	(238,898)	(238,898)	(188,855)
<u>\$ 113,721</u>	<u>\$ 32,773</u>	<u>\$ 586,821</u>	<u>\$ 683,673</u>
\$ -	\$ -	\$ 24,362	\$ 12,908
113,721		113,721	121,980
113,721		138,083	134,888
	32,773	32,773	32,018
		175,945	418,828
	32,773	408,718	450,828
<u>\$ 113,721</u>	<u>\$ 32,773</u>	<u>\$ 586,821</u>	<u>\$ 683,673</u>

OFFICE OF 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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
User charges for services:		
Fees	\$ 856,868	\$ 851,177
Commodities	204,983	211,257
Labor Fees (Note 3)	<u>38,875</u>	<u>36,380</u>
	1,200,808	1,200,894
Interest	13,073	16,877
Other	<u>(811)</u>	<u>991</u>
Total Revenues	<u>1,213,070</u>	<u>1,213,712</u>
 Expenditures:		
Current General Government:		
Salaries	786,933	768,848
Employee medical insurance	129,134	143,831
Payroll taxes	65,698	65,678
Labor cost (Note 3)	39,075	39,348
Professional fees	31,668	46,283
Gasoline	20,134	20,382
Radio communication	13,783	12,848
Telephones	10,545	11,484
Office supplies and services	48,186	42,985
Other operating expenditures	30,168	28,558
Capital Outlay:		
Purchase of equipment	<u>1,885</u>	<u>5,483</u>
Total Expenditures	<u>1,256,545</u>	<u>1,280,932</u>
Excess (Deficit) of Revenues over Expenditures	(42,875)	32,780
 Fund balance at beginning of year	<u>418,820</u>	<u>406,040</u>
 Fund balance at end of year	<u>\$ 375,945</u>	<u>\$ 418,820</u>

See Notes to Financial Statements.

OFFICE OF WILLIAM M. EDWARDS, 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, 1998

	Nonappropriated Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
User charges for services:			
Fees	\$ 810,000	\$ 856,868	\$ 46,868
Commissions	288,250	384,965	96,715
Labor fees	41,000	39,073	(1,927)
	<u>1,147,250</u>	<u>1,280,906</u>	<u>133,656</u>
Interest	2,500	13,173	10,673
Other	250	(811)	(1,061)
Total Revenues	1,150,000	1,313,678	163,678
Expenditures:			
Current General Government:			
Salaries	380,000	386,951	(6,951)
Employee medical insurance	199,000	199,138	(138)
Payroll taxes	57,000	65,681	(8,681)
Labor cost	41,000	39,073	1,927
Professional fees	35,000	71,800	(36,800)
Gasoline	27,000	28,136	(1,136)
Radio communication	12,500	12,785	(285)
Telephone	14,000	16,545	2,545
Office supplies and services	29,200	48,306	(18,606)
Other operating expenditures	28,950	38,368	(9,418)
Capital Outlay:			
Purchase of equipment	30,000	1,883	28,117
Total Expenditures	1,155,650	1,238,545	(17,105)
Excess (Deficit) of Revenues over Expenditures	15,000	(42,875)	
Fund balance at beginning of year	<u>418,820</u>	<u>418,820</u>	
Fund balance at end of year	<u>\$ 433,820</u>	<u>\$ 375,945</u>	

See Notes to Financial Statements.

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

NOTES TO FINANCIAL STATEMENTS
December 31, 1996

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 offices 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 controls 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 returns, 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 \$25,000.

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, 1996, and was reelected for a six-year term ending December 31, 1998.

The Office of the Constable of First City Court, City of New Orleans, was established by Sections 89 and 90 of Article 7 of the Louisiana Constitution of 1901 and retained by virtue of the revised provisions of Article 5, Section 13 (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 13:2128. 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 necessities deemed proper by the Constable.

In the event, fees and commissions authorized by R.S. 13:2128 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 monies remaining in the Comptroller's fund as defined by Revised Statute 31:1737. The amount thus 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, 1998, the provisions of Revised Statute 31:1737, 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 fixed 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. This column is designated "memorandum only" because the total is not comparable to a consolidation in that inter-fund 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 60 days after year-end. Expenditures are recorded when the liability is incurred.

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 control 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 William M. Derwiler, J.D., 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 William M. Derwiler, J.D., Comptroller constitutes a reportable condition.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements 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 issued 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.

May 9, 1993
New Orleans, Louisiana

Note 2. Cash Deposits with Financial Institutions

At December 31, 1986 the carrying amount of cash and cash equivalents of deposit was \$ 488,128, and the bank balance was \$ 479,838, of which \$ 384,164, was covered by Federal Depository Insurance and the balance of \$ 295,698, 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 execute premises. All such revenue is in turn given to the deputies 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 1986

	Beginning Balance	Additions	Reductions	Ending Balance
General fixed assets	\$ 208,975	\$ 1,886	\$ -0-	\$ 210,861
Accumulated depreciation <i>An addition of \$ 21,322 was computed using the straight-line method over 5 or 10 years for substantially all fixed assets.</i>	(186,965)	(21,322)	-0-	(208,287)
Investment in general fixed assets	<u>\$ 32,818</u>	<u>\$ (18,213)</u>	<u>\$ -0-</u>	<u>\$ 14,605</u>

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BACK IN 1983

OFFICE OF WILLIAM M. BETHWELER, JR., CONSTABLE
FIRST CITY COURT, CITY OF NEW ORLEANS
NEW ORLEANS, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1986

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 JUN 16 1989

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(1) 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 said 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, 1996 or 1995.

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

Because of its spending measurement focus, expenditures 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 1996 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, 1996 or 1995.