

CONSTABLE OF CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

Table of Contents
December 31, 1999

	<u>Page Number</u>
Independent Auditor's Report	i-2
General-Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	4
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	5
Notes to the General-Purpose Financial Statements	6-9
Independent Auditor's Reports Required by Government Auditing Standards:	
Report on Internal Control Structure	11-12
Report on Compliance with Laws, Regulations, and Contracts	13-14

INDEPENDENT AUDITOR'S REPORT

Haynes J. Wason, Constable
City Court of Bogalusa
Bogalusa, Louisiana

I have audited the accompanying general-purpose financial statements of the Constable of City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 1996. These general-purpose financial statements are the responsibility of the Constable of City Court of Bogalusa. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I 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 statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Constable of City Court of Bogalusa as of December 31, 1996 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated January 24, 1997 on my consideration of the Constable of City Court of Bogalusa's internal control structure and a report dated January 24, 1997 on its compliance with laws and regulations.

Robert M. Seal

Certified Public Accountant

Bogalusa, Louisiana
January 24, 1997

CONSTABLE OF CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

COMBINED BALANCE SHEET - ALL FUND TYPES
AND ACCOUNT GROUPS
December 31, 1996

	<u>Governmental</u> <u>Fund Type</u> <u>General</u> <u>Fund</u>	<u>Account</u> <u>Group</u> <u>General</u> <u>Fixed Assets</u>	<u>Total</u> <u>(Measurement</u> <u>Only)</u>
ASSETS			
Cash	\$ 13,739	\$	\$ 13,739
Fixed assets	<u> </u>	<u>17,428</u>	<u>17,428</u>
Total Assets	\$ <u>13,739</u>	\$ <u>17,428</u>	\$ <u>31,167</u>
 LIABILITIES AND FUND BALANCES			
Fund Equity:			
Investment in General Fixed Assets		17,428	17,428
Fund Balance - Unreserved and undesignated	<u>13,739</u>	<u> </u>	<u>13,739</u>
Total Fund Equity	<u>13,739</u>	<u>17,428</u>	<u>31,167</u>
Total Liabilities and Fund Balances	\$ <u>13,739</u>	\$ <u>17,428</u>	\$ <u>31,167</u>

The accompanying notes are an integral part of this statement.

CONSTABLE OF CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
Year Ended December 31, 1996

INTRODUCTION

The office of City Constable of Bogalusa (the Constable) was created by special legislative act H.S. 13-1982(3). The Constable, an elected official, is the executor of the City Court of Bogalusa (the Court) and, therefore, is responsible for executing the orders and mandates of the Court. The Court has limited jurisdiction serving Ward 4 of Washington Parish, Louisiana.

Haynes J. Watson ended his term as Constable on December 31, 1996, and Wayne Adams began his term as Constable on January 1, 1997.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general-purpose financial statements of the Constable have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

According to Governmental Accounting Standards Board Statement No. 14 the City of Bogalusa (the City) is the financial reporting entity for the Constable. The financial reporting entity consists of (a) the primary government (the City), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Even though the Constable is an independently elected 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 courtroom space, office

CONSTABLE OF CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)
Notes to the Financial Statements (Continued)

space, etc. to the Court and the Constable. The accompanying financial statements present information only on the funds maintained by the Constable.

C. FUND ACCOUNTING

The accounts of the Constable are organized on the basis of a fund and an account group, each of which is considered a separate accounting entity. The operations of the fund is accounted for with a separate set of self balancing accounts.

The following governmental fund type is used by the Constable:

General Fund - This fund is used to account for quarterly receipts from the City Court for the Constable's share of court costs assessed by the Court. The Constable receives ten dollars per criminal case as authorized by Louisiana R.S. 18:1886. The Constable uses this fund to pay for the operational expenses of the office.

D. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased and the related assets are capitalized/recorded in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

E. BUDGETS

The Constable of City Court of Bogalusa adopted a budget as required by the Louisiana Local Government Budget Act. Since total proposed expenditures were less than \$250,000, no public hearings were required.

The budget is prepared on the modified accrual basis of accounting. All appropriations lapse at year-end. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

CONSTABLE OF CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)
Notes to the Financial Statements (Continued)

F. 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.

NOTE 3 - CASH

All deposits of the Constable's office were held by area financial institutions. At December 31, 1996, the carrying amount of the Constable's deposits was \$12,719, and the bank balance was \$22,285. This difference is due to outstanding checks and deposits at the end of the year. All deposits were insured by the Federal Deposit Insurance Corporation.

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

The changes in fixed assets follow:

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
Vehicle	\$ 7,429	\$	\$	\$ 7,429
Computer programs		9,999		9,999
Total	\$ 7,429	\$ 9,999	\$	\$ 17,428

NOTE 4 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS & SALARIES

GASB Statement 34 requires that on-behalf payments for fringe benefits and salaries be recognized as revenue and expenditures in the fund benefiting from the payments. The following summarizes amounts included in the financial statements.

CONSTABLE OF CITY COURT OF BOGALUSA
 (A Component Unit of the City of Bogalusa, Louisiana)
 Notes to the Financial Statements (Continued)

	<u>Salary</u>	<u>Benefit</u>	<u>Total</u>
Revenue			
Intergovernmental			
Washington Parish Police Jury	\$ 2,334	\$ 169	\$ 2,503
Other financing sources			
Transfer in			
City of Bogalusa	<u>5,322</u>	<u> </u>	<u>5,322</u>
Total	\$ 7,656	\$ 169	\$ 7,825

OFFICIAL
RECORDS DIVISION
93 JUN 21 11 19 52

OFFICIAL
FILE COPY

DO NOT SEND OUT

(Not necessary
with financial
report and funds
received)

CONSTABLE OF CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

**General-Purpose Financial Statements and
Independent Auditor's Reports**

For the Year Ended December 31, 1996

Under provisions of state law, this report is a public document. A copy of the report is to be made available to the public, or furnished, upon request, to any public officer. 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 **FEB 5 1997**

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

**INDEPENDENT AUDITORS REPORT
ON INTERNAL CONTROL STRUCTURE**

Haynes J. Wasson, Constable
City Court of Bogalusa
Bogalusa, Louisiana

I have audited the general-purpose financial statements of the Constable of City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated January 24, 1997.

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

The management of the Constable of City Court of Bogalusa 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

**GENERAL-PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS, REGULATIONS, AND CONTRACTS**

Raymon J. Watson, Constable
City Court of Bogalusa
Bogalusa, Louisiana

I have audited the general-purpose financial statements of Constable of City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 1994, and have issued my report thereon dated January 24, 1995.

I conducted my 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 I 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 Constable of City Court of Bogalusa is the responsibility of the Constable of City Court of Bogalusa's management. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, I performed tests of the Constable of City Court of Bogalusa's compliance with certain provisions of laws, regulations, and contracts. However, the objective of my audit of the general-purpose financial statements was not to provide an opinion on overall compliance with each provision. Accordingly, I do not express an opinion.

The results of my tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards.

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.

In planning and performing my audit of the general-purpose financial statements of the Constable of City Court of Bogalusa, for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general-purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the Constable of City Court of Bogalusa's management, and the office of the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.


Certified Public Accountant

Bogalusa, Louisiana
January 24, 1997

Criteria - Louisiana Revised Statute 39:1310(A)(3) requires a budget amendment if projected expenditures for the year exceed budgeted expenditures by 5% or more.

Condition - Actual expenditures for the year ended December 31, 1996 were 34% over budgeted expenditures, which is 29% in excess of the allowable 5%.

Auditor's Recommendation - The budget should be amended periodically as needed to comply with state law.

Management's Response - A substantial expenditure was made on December 30, 1996, and a budget amendment was overlooked. No corrective action needs to be taken on my part since I was not re-elected.

I considered this instance of noncompliance in forming my opinion on whether the Constable of City Court of Bogalusa's financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated January 24, 1997, on these general-purpose financial statements.

This report is intended for the information of the Constable of City Court of Bogalusa's management, and the office of the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountant

Bogalusa, Louisiana
January 24, 1997

**INDEPENDENT AUDITOR'S REPORTS REQUIRED
BY GOVERNMENT AUDITING STANDARDS**

CONSTABLE OF CITY COURT OF BOSSALUSA
 (A Component Unit of the City of Bossalusa, Louisiana)

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**
 For the Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Court costs	\$ 15,000	\$ 15,000	\$ 000
Intergovernmental	<u>2,500</u>	<u>2,500</u>	<u>000</u>
Total revenues	<u>17,500</u>	<u>17,500</u>	<u>000</u>
Expenditures:			
Current:			
General government:			
Judicial:			
Salaries & fringe benefits	7,000	7,000	000
Auto and travel	1,400	1,601	200
Insurance	1,400	800	400
Legal and professional	2,800	5,340	(2,540)
Other operating expenditures	5,900	884	4,916
Capital outlay	<u>0</u>	<u>0,000</u>	<u>(0,000)</u>
Total expenditures	<u>18,500</u>	<u>26,525</u>	<u>(8,025)</u>
Excess (deficiency) of revenues over expenditures	<u>(0,900)</u>	<u>(9,025)</u>	<u>(0,900)</u>
Other financing sources/(uses):			
Transfer in	<u>5,440</u>	<u>5,125</u>	<u>(315)</u>
Total other financing sources/(uses)	<u>5,440</u>	<u>5,125</u>	<u>(315)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 4,540</u>	<u>(3,900)</u>	<u>\$ 8,380</u>
Fund balance, beginning		<u>16,000</u>	
Fund balance, ending		<u>\$ 12,100</u>	

The accompanying notes are an integral part of this statement.