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Constable of City Court (POLITICAL SUBDIVISION)
Bogalusa, Louisiana

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General Purpose Financial Statements
As of and for the Year Ended 12/31, 1997
With Supplemental Information Schedules

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Under provisions of state law, this report is a public document. A copy of this 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 DEC 09 1998

Constable of City Court (POLITICAL SUBDIVISION)
Bogalusa, Louisiana
Contents, 12/31/1997

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TRANSMITTAL LETTER

GENERAL PURPOSE FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION SCHEDULES

3/23/98
(Date)

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the general purpose financial statements, with supplemental information schedules, for the **
(Political Subdivision) as of and for the year ended 12/31, 1997. The report includes all funds under the control and authority of the (political subdivision) (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions).

Sincerely,

Wayne Adams
(Signature/Title)
Wayne Adams, Constable

Enclosure

**Constable of City Court, Bogalusa, LA

Constable of City Court (POLITICAL SUBDIVISION)
Bogalusa, 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(l)(l)(c)(i).

AFFIDAVIT

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 the Constable of City Court, Bogalusa, LA (Political Subdivision) as of 12/31, 1997, 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, LA (Political Subdivision) received \$50,000 or less in revenues and other sources for the fiscal year ending 12/31, 1997, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Wayne Adams
Signature

Sworn to and subscribed before me, this 23rd day of March, 1998.

A. V. [Signature]
NOTARY PUBLIC

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

Constable of City Court (POLITICAL SUBDIVISION)

Bogalusa, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS Combined Balance Sheet, 12/31, 1997

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS		FIDUCIARY FUNDS -		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUND	INTERNAL SERVICE FUND	TRUST AND AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS										
Assets:										
Cash and cash equivalents	\$10,870	N/A	\$N/A	\$N/A	\$N/A	\$N/A	\$	\$		\$10,870
Investments, at cost										
Receivables (net of allowances for uncollectibles)										
Interfund receivable										
Intergovernmental receivable										
Inventory										
Other assets										
Land, buildings, and equipment (net, where applicable, of accumulated depreciation)								24,552		24,552
Other Debits:										
Amount available in debt service funds										
Amount to be provided for retirement of general long-term debt								3,770		3,770
LT installment purchases										
TOTAL ASSETS AND OTHER DEBITS	<u>\$10,870</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$24,552</u>	<u>\$3,770</u>	<u>\$39,192</u>
LIABILITIES, EQUITY, AND OTHER CREDITS										
Liabilities:										
Cash overdraft										
Accounts, salaries, and other payables										
Contracts payable										
Interfund payable										
Intergovernmental payable										
Deposits due others										
Deferred revenues										
Other liabilities										
Matured bonds and interest payable										
Compensated absences payable										
Installment purchases payable	2,591							3,770		6,361
Capital lease payable										
Loans payable										
Bonds payable										
Total Liabilities										
Equity and Other Credits:										
Contributed capital										
Investment in general fixed assets								24,552		24,552
Retained earnings										
Fund balances:										
Reserved										
Unreserved:	8,279									8,279
Designated for										
Undesignated										
Total Equity and Other Credits	<u>8,279</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$24,552</u>	<u>\$</u>	<u>\$39,192</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$10,870</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$24,552</u>	<u>\$3,770</u>	<u>\$39,192</u>

The accompanying notes are an integral part of this statement.

Constable of City Court (POLITICAL SUBDIVISION)

Bogalusa, Louisiana

GOVERNMENTAL AND EXPENDABLE TRUST FUNDS

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended 12/31, 1997

	GOVERNMENTAL FUNDS			FIDUCIARY	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	
REVENUES					
Court costs	\$14,490	N/A	\$N/A	\$N/A	\$14,490
Intergovernmental	2,333				2,333
	16,823				16,823
Total revenues	16,823				16,823
EXPENDITURES					
Salary	7,455				7,455
Materials & supplies	227				227
Travel, auto, other	2,358				2,358
Insurance	1,075				1,075
Accounting fees	3,400				3,400
Dues & subscriptions	209				209
Miscellaneous	1,534				1,534
Capital outlay	10,783				10,783
Interest	364				364
Total expenditures	27,405				27,405
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(10,582)				(10,582)
OTHER FINANCING SOURCES (Uses)					
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	(5,460)				(5,460)
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	13,739				13,739
FUND BALANCES AT END OF YEAR	\$ 8,279	\$	\$	\$	\$ 8,279

The accompanying notes are an integral part of this statement.

Constable of City Court (POLITICAL SUBDIVISION)

Bogalusa, Louisiana

GOVERNMENTAL FUNDS - GENERAL AND
SPECIAL REVENUE FUNDSCombined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(GAAP/Non-GAAP Basis) and Actual
For the Year Ended 12/31, 1997

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
			FAVORABLE (UNFAVORABLE)			FAVORABLE (UNFAVORABLE)
REVENUES						
Court costs	\$15,000	\$14,490	(510)	\$ N/A	\$ N/A	\$ N/A
Intergovernmental	2,512	2,333	(179)			
Total revenues	17,512	16,823	(689)			
EXPENDITURES						
Salary	8,030	7,455	575			
Materials & supplies	1,000	227	773			
Travel, auto, other	2,000	2,358	(358)			
Insurance	1,400	1,075	325			
Accounting fees	2,800	3,400	(600)			
Dues & subscriptions	300	209	91			
Miscellaneous	5,000	1,534	3,466			
Capital outlay	13,900	10,783	3,117			
Interest	-0-	364	(364)			
Total expenditures	34,430	27,405	7,025			
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(16,918)	(10,582)	6,336			
OTHER FINANCING SOURCES (Uses)						
Transfer in-City of Bogalusa	5,518	5,122	(396)			
Total other financing sources (uses)	5,518	5,122	(396)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(11,400)	(5,460)	5,940			
FUND BALANCES AT BEGINNING OF YEAR	13,739	13,739	-0-			
FUND BALANCES AT END OF YEAR	\$2,339	\$8,279	5,940	\$	\$	\$

The accompanying notes are an integral part of this statement.

Constable of City Court (POLITICAL SUBDIVISION)
Bogalusa, Louisiana

Notes to the Financial Statements
As of and for the Year Ended 12/31, 1997

INTRODUCTION

[Include specific information about the political subdivision, such as:

1. How the political subdivision was created, including making reference to the specific Louisiana Revised Statute, if applicable. Special legislative act
R.S.13:1952(5)
2. The purpose of the political subdivision.
To attend to the orders and mandates of the City Court of Bogalusa, LA
3. The number of board members, how they are appointed, and whether or not they are compensated.
4. ^{N/A} Geographic location and size of the political subdivision.
4th Ward of Washington Parish Louisiana
5. The number of people served.
The population of the 4th Ward is approximately between 14,000&17,000
6. The number of employees or an explanation if there are no employees.
One employee
7. Quantitative information about the political subdivision's operations.]
Takes in less than \$50,000 annually

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Constable of City Court Bogalusa, LA (political subdivision) have been prepared in conformity with generally accepted accounting principles (GAAP) 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

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the (political subdivision) includes all funds, account groups, et cetera, that are within the oversight responsibility of the (political subdivision). [Include the reasons or criteria as to why the political subdivision is a component unit of the parish governing authority or why a separate 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 REV. 10/96
reflect only information on the funds maintained by the Constable.

Constable of City Court (POLITICAL SUBDIVISION)

Bogalusa, Louisiana

Notes to the Financial Statements (Continued)

Certain units of local government over which the (political subdivision) exercises no oversight responsibility, such as the parish police jury, parish school board, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the (political subdivision).

C. FUND ACCOUNTING

The (political subdivision) uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

Funds of the (political subdivision) are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds account for all or most of the (political subdivision's) general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

1. General Fund--the general operating fund of the (political subdivision) and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special revenue funds--account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt service funds--account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

4. Capital projects funds--account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Proprietary Funds

Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include enterprise funds and internal service funds. Proprietary funds include:

1. Enterprise Fund--accounts for operations (a) that are financed and operated in a manner similar to a private business enterprise where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user fees; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
2. Internal Service Fund--accounts for the financing of goods or services provided by one department to other departments or governments on a cost-reimbursement basis.

Fiduciary Funds

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the (political subdivision). Fiduciary funds include:

1. Expendable trust funds--accounted for in essentially the same manner as governmental funds. The resources, including both principal and earnings, may be expended.
2. Non-expendable trust funds--accounted for in essentially the same manner as proprietary funds. The principal may not be expended.
3. Agency funds--account for assets held by the (political subdivision) on behalf of others as its agent. Agency funds are

Constable of City Court (POLITICAL SUBDIVISION)
Bogalusa, Louisiana
Notes to the Financial Statements (Continued)

custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds, expendable trust funds, and agency funds. The governmental funds and expendable trust funds use the following practices in recording revenues and expenditures:

Revenues - when received

Expenditures - when incurred

Other Financing Sources (Uses)-at time of occurrence

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sales of fixed assets, debt extinguishments, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

Deferred Revenues

The (political subdivision) reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the (political subdivision) before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the (political subdivision) has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

All proprietary funds and non-expendable trust funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital

Constable of City Court (POLITICAL SUBDIVISION)

Bogalusa, Louisiana

Notes to the Financial Statements (Continued)

maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds and non-expendable trust funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred.

The Constable of City Court adopted a budget for the fiscal year 1997. The budget was amended as needed. 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.

E. BUDGETS

The (political subdivision) uses the following budget practices:

[This space should be used to describe the (political subdivision's) budget practices. The comments should include the following:

1. The budgetary calendar [specific dates or time frame for (a) when the budget is published in the official journal and made available for public inspection; (b) when the public hearing for the proposed budget was held; and (c) when the budget was adopted.]
2. Whether or not appropriations (unexpended budget balances) lapse at year-end.
3. Procedures relative to outstanding encumbrances.
4. Basis of preparing and reporting the budgets and those funds not budgeted.
5. The level of administrative authority to make changes or amendments within the various budget classifications. Also, disclose if amendments have been made to the original budget and if all amendments are reflected in the budget comparison.

There should be a reconciliation of any non-GAAP budget amounts on Statement C to the amounts on Statement B, using the excess of revenues and other sources over expenditures and other uses as the basis of the reconciliation.]

F. ENCUMBRANCES

[Describe the (political subdivision's) use of encumbrance accounting.]

"NOT APPLICABLE"

**G. CASH AND CASH EQUIVALENTS
AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. [Include the political subdivision's established policy concerning which short-term, highly liquid investments it will treat as cash and cash equivalents. For example, cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.] Under state law, the (political subdivision) may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

In compliance

Under state law, the (political subdivision) may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at N/A (cost, amortized cost, etc.), except for investments in the Deferred Compensation Agency Fund, which are reported at market (if there is a deferred compensation plan).

**H. SHORT-TERM INTERFUND
RECEIVABLES/PAYABLES**

"NOT APPLICABLE"

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

I. ADVANCES TO OTHER FUNDS "NOT APPLICABLE"

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account, which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

J. INVENTORIES

[The accounting policies for inventory (if any) in the governmental funds should be included here.]

"NOT APPLICABLE"

K. PREPAID ITEMS

[Describe the (political subdivision's) policy for prepaid items.]

Expensed as incurred

L. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not (are) capitalized (or construction period interest is immaterial and is not capitalized). No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation).

In compliance

Fixed assets used in the proprietary fund operations are included on the balance sheet of the funds net of accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation is computed using the following methods (and useful lives):

M. COMPENSATED ABSENCES

The (political subdivision) has the following policy relating to vacation and sick leave:

"NOT APPLICABLE"

The political subdivision's recognition and measurement criteria for compensated absences follows:

[GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if *both* of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

The accounting for sabbatical leave depends on whether the compensation during the sabbatical is for service during the period of the leave or, instead, for past service. Sabbatical leave for service during the period of the leave should be accounted for in the period the service is rendered; a liability should not be reported in advance of the sabbatical. Sabbatical leave for past service should be accrued during the period(s) the employees earn the right to the leave if it is probable that the school board will compensate the employees for the benefits through paid time off or some other means.

For governmental and similar trust funds, only the current portion of the liability for compensated absences should be reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability should be reported in the general long-term obligations account group.]

N. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due. Long-term obligations expected to be financed from proprietary fund operations are accounted for in those funds.

In compliance

O. FUND EQUITY

Contributed Capital "NOT APPLICABLE"

Contributed capital is recorded in the Enterprise Fund for capital grants restricted for the acquisition or construction of capital assets. Contributed capital is (is not) amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources. (If amortized, add

Constable of City Court (POLITICAL SUBDIVISION)
Bogalusa, Louisiana
 Notes to the Financial Statements (Continued)

5. CASH AND CASH EQUIVALENTS

At 12/31, 1997, the (political subdivision) has cash and cash equivalents (book balances) totaling \$10,870 as follows:

Demand deposits	<u>\$ 10,870</u>
Interest-bearing demand deposits	<u> </u>
Time deposits	<u> </u>
Other	<u> </u>
Total	<u><u>\$ 10,870</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At 12/31, 1997, the (political subdivision) has \$7,660 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$-0- of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). [If deposits are not fully secured, add the following: The remaining balance of \$-0- is not secured by the pledge of securities and is a violation of state law.]

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the (political subdivision) that the fiscal agent has failed to pay deposited funds upon demand.

6. INVESTMENTS "NONE"

At _____, 19____, the (political subdivision) holds investments totaling \$_____ as follows:

	Carrying Amount	Market Value
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total	<u><u>\$ _____</u></u>	<u><u>\$ _____</u></u>

Constable of City Court (POLITICAL SUBDIVISION)
Boqualusa, Louisiana
 Notes to the Financial Statements (Continued)

Investments are limited by state law and the district's investment policy. The investments are in the name of the _____ and are held at _____ [(political subdivision) office, in the trust department of a custodial bank selected by the (political subdivision), et cetera]. Because the _____ are (are not) in the name of the (political subdivision) and are (are not) held by the (political subdivision) or its agent, the _____ are considered insured (uninsured) and registered (unregistered), Category ____ (1, 2, or 3), in applying the credit risk of GASB Codification Section 150.164.

(This disclosure should acknowledge any violation of the state's investment laws.)

7. RECEIVABLES "NONE"

The receivables of \$ _____ at _____, 19____, are as follows:

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds	Total
Taxes:						
Ad valorem	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Sales and use	_____	_____	_____	_____	_____	_____
Other	_____	_____	_____	_____	_____	_____
Intergovernmental - grants:						
Federal	_____	_____	_____	_____	_____	_____
State	_____	_____	_____	_____	_____	_____
Local	_____	_____	_____	_____	_____	_____
Accounts	_____	_____	_____	_____	_____	_____
Notes	_____	_____	_____	_____	_____	_____
Other	_____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

8. FIXED ASSETS

The changes in general fixed assets follow:

	Balance, 12/31, 1996	Additions	Deletions	Balance, 12/31, 1997
Land-0- Vehicle	\$ 7,429	\$ 13,984	\$ 7,429	\$ 13,984
Buildings	-0-	_____	_____	-0-
Improvements other than buildings	-0-	_____	_____	-0-
Furniture and equipment-software	9,999	569	_____	10,568
Total	\$ 17,428	\$ 14,553	\$ 7,429	\$ 24,552

onstable of City Court (POLITICAL SUBDIVISION)

Bogalusa, Louisiana

Notes to the Financial Statements (Continued)

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Agency funds:				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____

15. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended 12/31, 1997:

All (political subdivision) bonds outstanding at _____, 19____, in the amount of \$_____, are general obligation bonds (or other as indicated) with maturities from 19____ to 19____, and interest rates from _____ to _____ percent. Bond principal and interest payable in the next fiscal year are \$_____ and \$_____, respectively. The individual issues are as follows:

Purchased auto

<u>Bond Issue</u>	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Final Payment Due</u>	<u>Interest to Maturity</u>	<u>Principal Outstanding</u>	<u>Funding Source</u>
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This entity does not have the authority to issue bonds. The long-term debt that is listed in the Long-Term Debt Account Group is the long-term portion of an installment purchase with Parish National Bank.

Terms of the note payable are: Date made-4/15/97 Amount-\$7,984

Final payment due 4/15/2000 Payments-36 at \$248.36

Principal outstanding at 12/31/97 ^{LT}Current \$2,591

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish (or other as indicated). At _____, 19____, the (political subdivision) has accumulated \$_____ in the debt service funds for future debt requirements. The bonds are due as follows:

\$3,770

\$6,361

<u>Year Ending 12/31, 19__</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
19 <u>98</u>	\$ 2,591	\$ 389	\$ 2,980
19 <u>99</u>	2,792	188	2,980
19 2000	978	15	993
Total	\$ 6,361	\$ 592	\$ 6,953

20. LITIGATION AND CLAIMS "NONE"

At _____, 19____, the (political subdivision) is involved in _____ lawsuits or is aware of claims totaling \$_____, which are not covered by insurance. Of this amount, \$_____ has been recorded as a liability of the General Fund, and \$_____ has been recorded as a general long-term liability, as required by GASB Codification Section C50. The ultimate resolution of the remaining amount would not materially affect the financial statements in the estimation of the legal advisor for the (political subdivision) (or the legal advisor is unable to estimate the ultimate resolution of such matters).

Claims and litigation costs of \$_____ were incurred in the current year. Of this amount, \$_____ has been recorded as a current-year expenditure in the General Fund, and \$_____ has been recorded in the general long-term obligations account group as an obligation not requiring current resources.

21. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

(Note to the preparer of the financial statements: GASB Statement 24 requires that on-behalf payments for fringe benefits and salaries be recognized as revenue and expenditures or expenses and that the notes to the financial statements disclose the amounts recognized. On-behalf payments include pension plan contributions, employee health and life insurance premiums, and salary supplements or stipends. You should refer to GASB Statement 24 for guidance relating to the recognition and measurement of on-behalf payments for fringe benefits and salaries.)

Intergovernmental revenue-Washington Parish Police Jury	<u>Salary</u>
22. SUBSEQUENT EVENTS <u>"NONE"</u>	\$2,334
<u>Other fin. sources-City of Bogalusa</u>	<u>5,122</u>
	<u>7,456</u>

(A reporting government should disclose any material event affecting it that occurs between the close of the fiscal period and issuance of the financial statements.)

"NO MATERIAL SUBSEQUENT EVENTS"

Constable of City Court (POLITICAL SUBDIVISION)
Bogalusa, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended 12/31, 1997

GENERAL

There are no board members. The only employee is the Constable. He was paid \$7,456 out of the General Fund.

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to the (political subdivision) members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the (political subdivision) members is included in the general administrative expenditures of the General Fund. Members of the governing board receive compensation pursuant to Louisiana Revised Statute N/A.

FEDERAL FINANCIAL ASSISTANCE PROGRAMS

"NOT APPLICABLE"

In accordance with Office of Management and Budget Circular A-128, a schedule of federal financial assistance is presented.