

**Affidavit and Revenue Certification**

Constable of City Court

Washington Parish

Bogalusa (City), Louisiana

OFFICIAL

FILE COPY

ENTITY NAME

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**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)(1)(c)(i).

\*\*\*\*\*  
Personally came and appeared before the undersigned authority, Wayne Adams  
\*\*\*\*\* (name), who, duly sworn, deposes and says that the  
financial statements herewith given present fairly the financial position of Constable  
Of City Court, Bogalusa, LA (entity name) as of 12/31, 1998, 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 (entity name) received \$50,000 or  
less in revenues and other sources for the year ended 12/31, 1998, and  
accordingly, is not required to have an audit for the previously mentioned year.

Wayne Adams  
Signature

Sworn to and subscribed before me this 22 day of March, 1999.

[Signature]  
NOTARY PUBLIC

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.

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

Release Date Mar 31 1999

**Statement A**

Constable of City Court					<b>Statement A</b>
Washington	PARISH	N/A	DISTRICT		
N/A	PARISH POLICE JURY				
Bogalusa	Louisiana				
<b>ALL FUND TYPES AND ACCOUNT GROUPS</b>					
<b>Balance Sheet, 12/31, 1998</b>					
	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		
	GENERAL FUND	DEBT SERVICE FUND N/A	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$ 14,939	\$	\$	\$	\$ 14,939
Investments					
Receivables					
Other assets					
Land, buildings, and equipment			24,722		24,722
<b>Other Debits:</b>					
Amount available in Debt Service Fund					
Amount to be provided for retirement of general long-term obligations N/P-LT				978	978
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 14,939</b>	<b>\$</b>	<b>\$ 24,722</b>	<b>\$ 978</b>	<b>\$ 40,639</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>					
<b>Liabilities:</b>					
Cash overdraft	\$	\$	\$	\$	\$
Accounts payable					
Payroll deductions and withholdings payable					
Salaries and wages payable					
Matured bonds and interest payable					
Bonds payable					
Other liabilities N/P-current; N/P-LT	2,792			978	3,770
<b>Total Liabilities</b>	<b>2,792</b>			<b>978</b>	<b>3,770</b>
<b>Equity and Other Credits:</b>					
Investment in general fixed assets			24,722		24,722
<b>Fund balances:</b>					
Reserved for debt service					
Reserved for					
Designated for					
Unreserved - undesignated	12,147				12,147
<b>Total Equity and Other Credits</b>	<b>12,147</b>		<b>24,722</b>		<b>36,869</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 14,939</b>	<b>\$</b>	<b>\$ 24,722</b>	<b>\$ 978</b>	<b>\$ 40,639</b>
The accompanying notes are an integral part of this statement.					

## Statement B

Constable of City Court			Statement B
Washington PARISH N/A DISTRICT			
N/A PARISH POLICE JURY			
Bogalusa, Louisiana			
<b>GOVERNMENTAL FUNDS</b>			
<b>Statement of Revenues, Expenditures, and Changes in Fund Balances</b>			
<b>For the Year Ended 12/31, 1998</b>			
		DEBT	TOTAL
	GENERAL	SERVICE	(MEMORANDUM
	FUND	FUND	ONLY)
		N/A	
<b>REVENUES</b>			
Ad valorem taxes	\$	\$	\$
Intergovernmental revenues:			
Parish police jury grants	2,333		2,333
Federal grants			
State revenue sharing (net)			
Other			
Interest earnings			
Other revenues:			
Criminal fees, Court costs	13,170		13,170
<b>Total revenues</b>	<b>15,503</b>		<b>15,503</b>
<b>EXPENDITURES</b>			
Salaries and related benefits	7,455		7,455
Compensation paid board members			
Legal and accounting	2,600		2,600
Insurance	1,070		1,070
Office supplies	63		63
Repairs and maintenance			
Travel, Auto expense	1,229		1,229
Interest-Installment N/P (Auto)	390		390
Capital outlay	2,961		2,961
Debt service Dues & Subscriptions	197		197
Other	792		792
<b>Total expenditures</b>	<b>16,757</b>		<b>16,757</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(1,254)</b>		<b>(1,254)</b>
<b>OTHER FINANCING SOURCES (Uses)</b>			
City of Bogalusa-Transfer in	5,122		5,122
<b>Total other financing sources (uses)</b>	<b>5,122</b>		<b>5,122</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>3,868</b>		<b>3,868</b>

Statement B

<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	8,279		8,279
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<b>\$12,147</b>	<b>\$</b>	<b>\$ 12,147</b>
<b>The accompanying notes are an integral part of this statement.</b>			



## Statement C

Constable of City Court Washington PARISH N/A DISTRICT N/A PARISH POLICE JURY Bogalusa, Louisiana			Statement C
GOVERNMENTAL FUND - GENERAL FUND			
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP/Non-GAAP Basis) and Actual For the Year Ended 12/31, 1998			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Criminal fees, Court costs	\$ 16,000	13,170	\$ (2,830)
Intergovernmental-WPPJ	2,333	2,333	-0-
Total revenues	18,333	15,503	(2,830)
<b>EXPENDITURES</b>			
Salaries & related benefits	7,455	7,455	-0-
Legal & accounting	2,400	2,600	(200)
Insurance	1,200	1,070	130
Office supplies	500	63	437
Travel, auto expense	2,000	1,229	771
Interest-Installment N/P(Auto)	390	390	-0-
Capital outlay	3,770	2,961	809
Dues & subscriptions	300	197	103
Other	1,800	792	1,008
Total expenditures	19,815	16,757	3,058
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>			
	(1,482)	(1,254)	228
<b>OTHER FINANCING SOURCES (Uses)</b>			
City of Bogalusa-transfer in	5,122	5,122	-0-
Total other financing sources (uses)	5,122	5,122	-0-
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	3,640	3,868	228

Statement C

Budget Actual Variance

	Budget	Actual	Variance
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	8,279	8,279	-0-
FUND BALANCE (Deficit) AT END OF YEAR	\$11,919	\$12,147	\$ 228
The accompanying notes are an integral part of this statement.			

Constable of City Court  
Bogalusa, LA  
Notes to the Financial Statements  
As of and for the Year Ended 12/31/1998

INTRODUCTION

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

- A. The accompanying financial statements of the Constable of City Court, Bogalusa, LA have been prepared in conformity with generally accepted accounting principles(GAAP) as applied to governmental units.
- B. Reporting Entity  
Under GASB 14 the City of Bogalusa, LA is the financial reporting entity for the Constable. The Constable is an independently elected public official, and is legally separate from the City. The Constable is considered a component unity of the City because of fiscal dependence. The City provides office space for the Constable. The accompanying financial statements reflect only information on the funds maintained by the Constable.
- C. Fund Accounting  
The Constable uses funds and account groups to report on its financial position and the results of its operations. The office has one governmental fund-the General Fund-and two Account Groups-the Fixed Asset Account Group and the Long Term Debt Account Group.
- D. Basis of Accounting  
The modified accrual basis of accounting is used by the General Fund. Revenues are recorded when received and expenditures are recorded when incurred. Other financing sources(uses) are recorded at the time of occurrence.
- E. Budgets  
The Constable of City Court, Bogalusa, LA adopted a budget for the fiscal year 1998. The modified accrual method of accounting was used to prepare the budget. All appropriations lapse at the end of the year. No public hearings are required.
- F. Cash and Cash Equivalents and Investments  
The office is in compliance with state law regarding these assets.
- G. Fixed Assets  
Fixed assets of the governmental fund are recorded as expenditures at the time they are purchased and the related assets are reported in the

Constable of City Court  
 Bogalusa, LA  
 Notes to the Financial Statements  
 As of and for the Year Ended 12/31/1998

G. Fixed Assets(contd.)

General Fixed Assets Account Group at historical cost.

H. Long-Term Obligations

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

I. Total Columns on Combined Statements

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

. CASH AND CASH EQUIVALENTS

At 12/31/98 the office had cash and cash equivalents(book balances) totaling \$14,939 as follows:

Demand deposits \$14,939

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

. INVESTMENTS-None

. FIXED ASSETS

The changes in general fixed assets follow:

	<u>12/31/97</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/98</u>
Land	\$-0-	-0-	-0-	\$-0-
Vehicle	13,984	-0-	-0-	13,984
Buildings	-0-	-0-	-0-	-0-
Improvements	-0-	-0-	-0-	-0-
Furniture, equipment, software	<u>10,568</u>	<u>170</u>	<u>-0-</u>	<u>10,738</u>
Total	<u>\$24,552</u>	<u>170</u>	<u>-0-</u>	<u>\$24,722</u>

. ON-BEHALF PAYMENTS FOR SALARIES

Intergovernmental Revenue-Washington Parish Police Jury \$2,333

Other Financing Sources-City of Bogalusa 5,122

Total \$7,455

. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

This entity does not have the authority to issue bonds. The long-term debt in the Long-Term Debt Account Group is the long-term portion of an installment purchase of a vehicle through Parish National Bank. Terms of the note payable are: Date made-4/15/97; Payments-36 at \$248.36 each; Amount-\$7,984; Final Payment 4/15/2000; Principal outstanding at 12/31/98-Current-\$2,792, Long-Term-\$978.

<u>Year Ending</u>	<u>Principal Payments</u>	<u>Interest</u>	<u>Total</u>
12/31/99	\$2,792	\$188	\$2,980
12/31/00	<u>978</u>	<u>15</u>	<u>993</u>
Total	<u>\$3,770</u>	<u>\$203</u>	<u>\$3,973</u>