



MOYLE AND ASSOCIATES CPAs, LLC

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James T. Howell
St. Tammany Parish Constable Ward 6
Pearl River, LA

Management is responsible for the accompanying financial statement of James T. Howell, St. Tammany Parish Constable of Ward 6 as of and for the year ended December 31, 2018, which collectively comprise the statement of cash receipts, cash disbursements and changes in fund balance-cash basis in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Constable's assets, liabilities, receipts and disbursements. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Management Discussion and Analysis, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

Supplementary Information

The accompanying supplementary schedule of compensation, benefits and other payments to the agency head is presented only for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

The financial statements did not meet the filing deadline requirement required by Louisiana's financial reporting laws (R.S.24:513 and 24:514)

Moyle and Associates, CPAs LLC

July 18, 2019

JAMES T. HOWELL, ST. TAMMANY PARISH
CONSTABLE OF WARD 6
PEARL RIVER, LOUISIANA
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND BALANCE-CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>General Fund</u>	<u>Garnishment Fund Activity</u>
CASH RECEIPTS		
State and Parish Salary	\$ 9,600.00	
Fees Collected	40,265.00	
Garnishments Collected		230,967.00
Total Cash Receipts	49,865.00	230,967.00
CASH DISBURSEMENTS		
Cost of equipment	655.00	
Materials and Supplies	3,126.00	
Travel For Yourself	10,551.00	
Operating Expenses	9,480.00	
Garnishments paid to others		218,522.00
Total Cash Disbursements	23,812.00	218,522.00
BALANCE AVAILABLE FOR PAYMENT OF SALARIES	26,053.00	12,445.00
Salary and Related Benefits:		
Amount Retained by Yourself as Salary	26,053.00	12,445.00
Total Salaries Paid	26,053.00	12,445.00
FUND BALANCE:		
Increases in Fund Balance	-	-
Fund Balance, Beginning of Year	-	-
Transfer from General Fund	-	-
Fund Balance, End of Year	-	-

See Accompanying Accountant's Compilation Report

**JAMES T. HOWELL, ST. TAMMANY PARISH
 CONSTABLE OF WARD 6
 PEARL RIVER, LOUISIANA
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO THE CONSTABLE
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2018**

SUPPLEMENTAL INFORMATION SCHEDULE

Purpose	Amount
Salary	38498
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses*	0
Special meals	0
Total	38498