

**ST. TAMMANY PARISH CONSTABLE OF WARD/DISTRICT 3
COVINGTON, LA**

**As of and for the Year
Ended December 31, 2017**

Minda B. Raybourn

Certified Public Accountant

Limited Liability Company

820 11TH AVENUE
FRANKLINTON, LOUISIANA 70438

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MEMBER
A.I.C.P.A.

MEMBER
L.C.P.A.

The Honorable Richard E. Moore
St. Tammany Parish Constable of Ward/District 3
Covington, LA

The Constable is responsible for the accompanying financial statements of St. Tammany Parish Constable of Ward/District 3, which comprise the statement of net position-cash basis as of December 31, 2017, and the related statement of activities—cash basis for the year then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by the owner. Accordingly, I 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.

The Constable has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Constable's assets, liabilities, net position, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Other Supplementary Information

The supplementary contained in Schedule I is presented for the purposes of additional analysis and is not a required part of the basis financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information, and accordingly, do not express an opinion or provided any assurance on such supplementary information.

I am not independent with respect to St. Tammany Parish Constable of Ward/District 3.

Minda Raybourn

Minda B. Raybourn
Certified Public Accountant

Franklinton, Louisiana

June 28, 2018

ST. TAMMANY PARISH CONSTBLE OF WARD/DISTRICT 3
COVINGTON, LOUISIANA
STATEMENT OF NET POSITION
December 31, 2017

	Governmental Activities
Assets	
Cash in Banks	\$ 1,594
Total Assets	1,594
Liabilities	
Accounts payable	-
Total Liabilities	-
Net Position	
Unrestricted	1,594
Total Net Position	\$ 1,594

See accountant's compilation report.

ST. TAMMANY PARISH CONSTBLE OF WARD/DISTRICT 3
COVINGTON, LOUISIANA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2017

	GENERAL FUND	GARNISHMENT FUND
Cash Receipts		
Garnishments Collected	\$ -	\$ 324,344
State and Parish Salary	9,600	-
Fees Collected	67,190	-
Total Cash Receipts	<u>76,790</u>	<u>324,344</u>
Cash Disbursements		
Garnishments Paid to Others	-	305,574
Operating Expenditures	31,818	-
Materials and Supplies	8,719	-
Auto and Travel	17,138	-
Cost of Equipment Purchased	525	-
Total Cash Disbursements	<u>58,200</u>	<u>305,574</u>
Balance Available	<u>18,590</u>	<u>18,770</u>
Amount retained for constable compensation	18,324	-
Amount paid to employees	-	18,770
Total Paid For Compensation	<u>18,324</u>	<u>18,770</u>
Increase (Decrease) in Fund Balance	265	(0)
Fund Balance, Beginning of Year	<u>1,329</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,594</u>	<u>\$ (0)</u>

See accountant's compilation report.

SUPPLEMENTARY INFORMATION

Schedule 1

Richard Moore, Constable
St. Tammany Parish Constable
of Ward/District 3
Covington, Louisiana
For the Year Ended December 31, 2017

Schedule of Compensation, Benefits and Other Payments to the Constable

Purpose	Amount
Salary	\$ 9,600
Benefits-insurance	
Benefits-retirement	
Benefits-other (describe)	
Benefits-other (describe)	
Car allowance	
Vehicle provided by government (enter amount reported on W-2)	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	
Housing	
Unvouchered expenses (example: travel advances, etc.)	
Special meals	
Other	
Total	<u>\$ 9,600</u>

See accountant's compilation report.