



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

Management is responsible for the accompanying financial statements of James T. Howell, St. Tammany Parish Constable of Ward 6 (the Constable), as of and for the year ended December 31, 2025, which 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 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. We do not express an opinion, a conclusion, nor provide any assurance on the 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 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, fund balance, cash receipts and cash disbursements. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying schedule of compensation, benefits, and other payments to agency head is presented for purposes of additional analysis as required by Act 706 of the 2014 Louisiana Legislative Session and is not a required part of the basic financial statements. This schedule has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

April 21, 2026  
Mandeville, Louisiana

*Ericksen Krentel, LLP*  
Certified Public Accountants

**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, 2025

**(See Accountants' Compilation Report)**

	<u>General Fund</u>	<u>Garnishment Fund Activity</u>
<b><u>CASH RECEIPTS:</u></b>		
State and Parish Salary	\$ 9,840	\$ -
Garnishments collected	-	476,223
Fees collected	<u>25,155</u>	<u>-</u>
Total cash receipts	<u>34,995</u>	<u>476,223</u>
<b><u>CASH DISBURSEMENTS:</u></b>		
Cost of equipment purchased	2,020	-
Materials and supplies	3,235	-
Travel and other charges	12,300	-
Other operating expenses	10,350	-
Garnishments paid to others	<u>-</u>	<u>448,945</u>
Total cash disbursements	<u>27,905</u>	<u>448,945</u>
<b><u>REMAINING FUNDS</u></b>	7,090	27,278
<b><u>REMAINING FUNDS NOT CONSIDERED SALARY:</u></b>		
Garnishments to be paid to others	<u>-</u>	<u>943</u>
Total remaining funds not considered salary	<u>-</u>	<u>943</u>
<b><u>AMOUNT RETAINED BY CONSTABLE AS SALARY</u></b>	<u>7,090</u>	<u>26,335</u>
<b><u>FUND BALANCE:</u></b>		
Increase in fund balance	-	-
<b>FUND BALANCE, BEGINNING</b>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**The accompanying notes are an integral part of this statement**

**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 YEAR ENDED DECEMBER 31, 2025

**(See Accountants' Compilation Report)**

	James T. Howell <u>Constable</u>
Time served	01/01/25 through 12/31/25
Salary	\$ <u>33,425</u>