

Constable Annual Financial Report

 _____ County, Mississippi

____ Original Report
 ____ Revised Report

Constable Name: _____
 Mailing Address: _____
 Daytime Telephone: _____
 Employment Status: _____ Retired: Retirement Date: _____

Calendar Year _____

Statement of gross receipts from all sources accruing as compensation to the office and disbursements occurring as necessary expenses involved solely in complying with laws governing the office. **Please use Ink.**

Part I – Receipts – Office of Constable

Payments for direct services for county (County pays employer portion of P.E.R.S.)			
1.	Allowance from the board of supervisors (§25-7-27(1)(f))	1	
2.	Bailiff Fees (§25-7-27(1)(e)) and (§19-19-8)	2	
	3. Total received for direct services for county (line 1 plus line 2)	3	
Fees earned by Constable (Report Gross Fees which include amount held for P.E.R.S. by county)			
4.	Fees for criminal and civil cases including garnishments (§25-7-27(1)(a)(b)(d) and §25-7-27(3))	4	
5.	Mileage Allowance (§25-7-27(1)(c))	5	
	6. Total received for fees earned by Constable (line 4 plus line 5)	6	
	7. Gross Income for Constable (line 3 plus line 6)	7	

Part II – Disbursements – Office of Constable

8.	Bank Service Charges	8		16.	Supplies	16	
9.	Car and Truck Expense	9		17.	Travel	17	
	9a. Standard Mileage	9a		18.	Meals/Entertainment	18	
	9b. Actual Expenses	9b		19.	Uniforms	19	
	9c. Depreciation	9c		20.	Other (List)	20	
10.	Depreciation (Other)	10		21.		21	
11.	Dues and publications	11		22.		22	
12.	Insurance/Auto	12		23.		23	
13.	Insurance/Health(Employees Only)	13					
14.	Professional Fees	14					
15.	Office Expenses	15					
	24. Total Disbursements for Constable (add lines 8 through 23)					24	
	25. Net Income for Office of Constable (line 7 minus line 24)					25	

Part III - Calculation of Net Fee Income for P.E.R.S.

26.	Total received for fees earned by Constable (Amount on line 6)	26	
27.	Total disbursements for Constable (Amount on line 24)	27	
	28. Net Fee Income for P.E.R.S. (line 26 minus line 27)	28	

Part IV- Retirement Contributions Calculation

29.	Employer Contributions (12.00%) Due from County on Allowance from BOS (Line 3)	29	
30.	Employer Contributions (12.00%) Due from Constable on Fee Income (Line 28)	30	
31.	Employee Contributions (9%) Due from Constable (Line 25)	31	
	32. Total Contributions Due on Allowance from BOS and Net Fee Income (add lines 29-31)	32	
33.	Total Contributions Due (line 32)	33	
34.	Less Contributions Paid January-December through Monthly Reports/Adjustments for Allowance from BOS and Fee Income Only(Includes both Employer and Employee Contributions obtain this figure from your payroll officer or bookkeeper)	34	
	35. TOTAL CONTRIBUTIONS DUE/CREDIT (lines 33 minus line 34)	35	
36.	TOTAL DUE	36	

I swear that the above statement is true and accurate

 Constable (Signature) Social Security Number Required _____

Please print or type name as signature above _____

Sworn to and subscribed before me, this _____ day of _____, 20__.

 Notary Public (Signature)

EACH COPY OF THIS FORM MUST BE NOTARIZED BY A NOTARY PUBLIC OTHER THAN THE PERSON FILING THE REPORT.

Include in **Part II - Disbursements** only necessary expenses directly related to the operations of the office. Do not include your personal deferred compensation payments, your personal individual retirement account payments, your personal social security c payments, your personal expenses reimbursed by the county, your personal charitable contributions or gifts, your personal campaign expenses and your life insurance. Items not deductible as a business expense for income tax purposes shall not be included

GUIDELINES FOR REPORTING DISBURSEMENTS

3 signed and separately notarized copies of this report are to be filed no later than April 15 of each year with the Secretary of State

Secretary of State
P. O. Box 136
Jackson, MS 39205-0136

Miss. Code Ann. §25-11-106 requires each covered constable to submit a copy of his or her annual financial report for the preceding calendar year and related contributions to PERS no later than April 15 of each year. PERS will calculate any contributions due and will bill the constable for any balance due or return any overpayment to the county for proper disbursement.

This report is required by law to be spread upon the minutes of the board of supervisors of your county

Part II – Disbursements

Include only necessary expenses directly related to the operations of the office of constable.

Do not include:

- Personal deferred compensation payments
- Personal individual retirement account payments
- Personal social security payments
- Expenses reimbursed by the county
- Personal charitable contributions
- Personal campaign expenses
- Personal life insurance payments or
- Any items not deductible as a business expense for income tax purposes

Line 8. Bank Service Charges

Include here the constable business portion of service charges you have on your bank accounts.

If you have an account you use for constable business 50% of the time and service charges for the year are \$200 then the amount on this line would be \$100

Line 9. Car and Truck Expense

Include here your car and truck expenses for your official constable vehicle

There are two ways to calculate your car and truck expenses

- Standard mileage rate
- Actual Expenses

Line 9.a. Standard Mileage Rate

Standard mileage rate for 2011 is 51 cents per mile for the first half of the year and 55.5 cents for the last half of the year. Take your business miles driven before July 1, 2011 and multiply by .51 and take your business miles driven after June 30, 2011 and multiply by .555 to get the amount for line 9a.

Example

14,000 business miles driven before July 1, 2011 multiplied by .51 equals \$7,140 and 10,000 business miles driven after June 30, 2011 multiplied by .555 equals \$5,550 the amount for line 9a would be \$12,690

With the standard mileage rate there will be no deduction for depreciation on line 9c or insurance/auto on line 12

Line 9.b. Actual Expenses

Include the actual business portion of expenses for gasoline, oil, repairs, tires, etc., and show the depreciation on line 9c and the business portion of auto insurance on line 12

If claiming actual expenses then you may also have the following

Line 9b actual expenses	\$9,000
Line 9c depreciation	\$2,000
Line 12 insurance/auto	\$2,000

Line 9.c. Depreciation

Only use depreciation for your car or truck if you use the actual expense method for line 9b

Depreciation allows you to deduct the cost of your car or truck or furniture and computers over the estimated useful life of that equipment

Depreciation Example

Car cost \$10,000 with a life of 5 years, $\$10,000 / 5 = \$2,000$ depreciation expense per year for 5 years

Line 10. Depreciation

Use this line if you have equipment other than a car or truck to depreciate, such as a computer or furniture.

Computer cost \$1,000 with a life of 5 years used 50% of the time for business $\$1,000 / 5 = \$200 \times 50\% = \$100$ depreciation per year for 5 years

Line 11. Dues and publications

Include here any professional dues paid or professional publications purchased related to your duties as constable

Line 12. Insurance/Auto

Include here the business portion of your car or truck insurance

Do not include any amount here if you use the standard mileage rate on line 9a

Line 13. Insurance/Health

Include here any health insurance you pay for any of your employees

Do not include health insurance you pay for yourself

Line 14. Professional Fees

Include here any professional fees paid related to your duties as constable

If you pay someone to prepare your taxes get them to pro-rate the portion of the bill related to the preparation of your schedule C and deduct that amount here

If you pay \$350 for your tax return preparation and 35% is related to schedule C, then include \$123 here

Line 15. Office Expenses

Include here your business expenses for office supplies and postage

Line 16. Supplies

Include here any supplies you actually consumed and used in the discharge of your duties as constable within the year, such as paper, ink cartridges, latex gloves, etc.

Line 17. Travel

Include here the cost of unreimbursed travel, lodging connected with overnight travel for official constable business while away from your home

Can not include travel for your spouse or dependents unless that person is your employee

Line 18. Meals/Entertainment

Include here 50% of meals while traveling away from home for official constable business and for meals and entertainment that are business-related

Must be directly related to or associated with the active conduct of your business

Not be lavish or extravagant and incurred while you or your employee are present

Documentation for line 18

Must identify the business purpose and who was entertained

Discuss business before, during and after

This will be very rare

Line 19. Uniforms

Include the cost of uniforms you paid for and were not reimbursed for

Lines 20 thru 23, Other

Some more common items you might find here are

If car or truck is financed and the standard mileage rate is used on line 9a then the business portion of interest would be included here

Salaries of employees

If lease car or truck under operating lease and do not use standard mileage rate then the business portion of the lease payments would be included here