

**JEFFERSON PARISH CONSTABLE -
5TH JUSTICE OF THE PEACE COURT**

COMPILED FINANCIAL STATEMENTS

DECEMBER 31, 2018

**Jefferson Parish Constable -
5th Justice of the Peace Court**
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As of and for the Year Ended December 31, 2018

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April 30, 2019

Accountant's Compilation Report

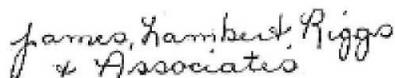
Honorable Allen Leone, Jr.
Jefferson Parish Constable
5th Justice of the Peace Court
Jefferson, Louisiana

Management is responsible for the accompanying financial statements and supplementary information schedule of the Jefferson Parish Constable – 5th Justice of the Peace Court (the Constable) as of and for the year ended December 31, 2018, which comprise the statement of cash receipts and disbursements, balance sheet, and the supplementary information schedule of compensation, benefits, and other payments to the constable included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. 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 and supplementary information schedule included in the accompanying prescribed form, 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 prescribed form financial statements and supplementary information schedule.

These financial statements and supplementary information schedule are presented in accordance with the requirements of the Louisiana Legislative Auditor, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and supplementary information schedule are not designed for those who are not informed about such differences.

We are not independent with respect to the Jefferson Parish Constable – 5th Justice of the Peace Court.

Respectfully submitted,



James, Lambert, Riggs and Associates, Inc.

Hammond, Louisiana

Prescribed Form Financial Statements

**Jefferson Parish Constable
5th Justice of the Peace Court**
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2018

Statement A

	<u>General Fund</u>	<u>Garnishment Fund Activity</u>
Cash Receipts:		
State and Parish Salary	\$ 28,645	\$ -
Fees Collected	256,200	-
Fees Collected from Other JOP for Service of Process	5,500	-
Refund of AG Conference	-	-
Garnishments Collected	-	46,002
Total Receipts	<u>\$ 290,345</u>	<u>\$ 46,002</u>
 Cash Disbursements:		
Operating Expenses	\$ 11,628	\$ -
Materials and Supplies	1,715	-
Travel and Other Charges:		
For Yourself	235	-
For Employees	-	-
Cost of Equipment Purchased	300	-
Returned to JOP for Outs	-	-
Garnishments Paid to Others	-	35,841
Total Disbursements	<u>\$ 13,878</u>	<u>\$ 35,841</u>
 Balance Available for Payment of Salaries	 <u>276,467</u>	 <u>10,161</u>
 Salary and Related Benefits:		
Amount Retained by Yourself as Salary	203,475	
Amount Paid to Employees	<u>65,677</u>	<u>-</u>
Total Salaries Paid	269,152	-
 Fund Balance:		
Increase in Fund Balance	7,315	10,161
Fund Balance, Beginning of Year	1,637	4,427
Transfer from General Fund	-	-
Fund Balance, End of Year	<u>\$ 8,952</u>	<u>\$ 14,588</u>

See accountant's compilation report.

Jefferson Parish Constable
5th Justice of the Peace Court
 Balance Sheet
 December 31, 2018

Statement B

	General Fund	Garnishment Fund	Total
Assets:			
Cash	\$ 8,952	\$ 14,588	\$ 23,540
Investments	-	-	-
Office Furnishings	-	-	-
Equipment	42,000	-	42,000
Total Assets	\$ 50,952	\$ 14,588	\$ 65,540
Liabilities and Fund Balance:			
Liabilities:			
Cash Overdraft	-	-	-
Garnishment Due to Others	-	-	-
Other Liabilities	-	-	-
Total Liabilities	-	-	-
Fund Balances:			
Ending Fund Balance	8,952	14,588	23,540
Other-Equipment	42,000	-	42,000
Total Liabilities and Fund Balance	\$ 50,952	\$ 14,588	\$ 65,540

See accountant's compilation report.

Jefferson Parish Constable
5th Justice of the Peace Court
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2018

Statement C

Agency Head: **Honorable Allen Leone, Jr.**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 203,475
Benefits - Insurance	-
Benefits - Retirement	-
Deferred Compensation	-
Benefits - Other - Supplemental Pay	-
Car Allowance	-
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 203,475</u>

See accountant's compilation report.