

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

COMPILED FINANCIAL STATEMENTS

DECEMBER 31, 2019

**Jefferson Parish Constable
5th Justice of the Peace Court**

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As of and For the Year Ended December 31, 2019

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Dennis E. James, CPA
Lyle E. Lambert, CPA
Paul M. Riggs, Jr., CPA
J. Bryan Ehrlich, CPA

Megan E. Lynch, CPA
B. Jacob Steib, CPA
Christie J. Barado
Connor J. Collura
Sharon B. Bravata
Krystal L. Waddell
Jenny I. Schliegelmeier
Debbie G. Faust, EA



**JAMES
LAMBERT RIGGS
& ASSOCIATES, INC.**
CERTIFIED PUBLIC ACCOUNTANTS
www.jlrcpafirm.com



June 18, 2020

Independent 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 statement of cash receipts and cash disbursements – cash basis, schedule of assets, liabilities, and fund balance – cash basis, and the supplementary information schedule of compensation, benefits, and other payments to the constable of Jefferson Parish Constable - 5th Justice of the Peace Court (the Constable) as of and for the year ended December 31, 2019, included in the accompanying prescribed form. 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 or supplementary information 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.

The financial statements and supplementary information schedule are presented in accordance with the requirements of the Louisiana Legislative Auditor and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended sole for the information and use of the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties.

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, 2019

Statement A

	<u>General Fund</u>	<u>Garnishment Fund Activity</u>
Cash Receipts:		
State and Parish Salary	\$ 8,723	\$ -
Fees Collected	267,485	-
Fees Collected from Other JOP for Service of Process	5,140	-
Refund of AG Conference	-	-
Garnishments Collected	-	221,430
Total Receipts	<u>\$ 281,348</u>	<u>\$ 221,430</u>
 Cash Disbursements:		
Operating Expenses	\$ 21,877	\$ -
Materials and Supplies	1,889	-
Travel and Other Charges:		
For Yourself	527	-
For Employees	-	-
Cost of Equipment Purchased	-	-
Returned to JOP for Outs	-	-
Garnishments Paid to Others	-	190,742
Total Disbursements	<u>\$ 24,293</u>	<u>\$ 190,742</u>
 Balance Available for Payment of Salaries	 <u>257,055</u>	 <u>30,688</u>
 Salary and Related Benefits:		
Amount Paid to Employees	72,270	11,975
Agency Head Name: Allen Leone, Jr.		
Salary, Parish	8,723	-
Fees Collected, Net of Expenses	176,807	-
Total Salaries Paid	<u>257,800</u>	<u>11,975</u>
 Fund Balance:		
Increase in Fund Balance	(745)	18,713
Fund Balance, Beginning of Year	8,952	14,588
Transfer from General Fund	-	-
Fund Balance, End of Year	<u>\$ 8,207</u>	<u>\$ 33,301</u>

See independent accountant's compilation report.

**Jefferson Parish Constable
5th Justice of the Peace Court**
Statement of Assets, Liabilities, and Fund Balance
December 31, 2019

Statement B

	<u>General Fund</u>	<u>Garnishment Fund</u>	<u>Total</u>
Assets:			
Cash	\$ 8,207	\$ 33,301	\$ 41,508
Investments	-	-	-
Office Furnishings	-	-	-
Equipment	<u>42,000</u>	<u>-</u>	<u>42,000</u>
Total Assets	<u>\$ 50,207</u>	<u>\$ 33,301</u>	<u>\$ 83,508</u>
Liabilities and Fund Balance:			
Liabilities:			
Cash Overdraft	-	-	-
Garnishment Due to Others	-	-	-
Other Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:			
Ending Fund Balance	8,207	33,301	41,508
Other-Equipment	<u>42,000</u>	<u>-</u>	<u>42,000</u>
Total Liabilities and Fund Balance	<u>\$ 50,207</u>	<u>\$ 33,301</u>	<u>\$ 83,508</u>

See independent accountant's compilation report.

**Jefferson Parish Constable
5th Justice of the Peace Court**

Statement C

Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2019

Agency Head: Honorable Allen Leone, Jr.

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 185,530
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	527
Registration Fees	-
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 186,057</u>

See independent accountant's compilation report.