

LEGISLATIVE AUDITOR
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Please return the completed form by March 31 to Office of Legislative Auditor - Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397

ST. TAMMANY Parish Justice of the Peace
of Ward or District 5th
Bush (City) Louisiana

Financial Statements
As of and for the Year Ended December 31, 17

Required by Louisiana Revised Statutes 24:513 and 24:514
To be filed with the Legislative Auditor
Within 90 days after the close of the fiscal year.

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AFFIDAVIT

Personally came and appeared before the undersigned authority, Justice of the Peace (your name) JAMES KAHL, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Court of ST. TAMMANY Parish, Louisiana, as of December 31, 17, and the results of operations for the year then ended, on the cash basis of accounting.

In addition, (your name) JAMES KAHL, who duly sworn, deposes, and says that the Justice of the Peace of Ward or District 5th and ST. TAMMANY Parish received \$200,000 or less in revenues and other sources for the year ended December 31, 17, and accordingly, is required to provide a sworn financial statement and affidavit and is not required to provide for an audit, review/attestation, or compilation report for the previously mentioned fiscal year.

James Kahl
Signature of JP

Sworn to and subscribed before me, this 24 day of February, 2018

Dwight Little ID 46937
NOTARY PUBLIC SIGNATURE & SEAL

| For Office Use Only | Please Complete this Section: |
|---|-------------------------------|
| Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court. | JP's Name |
| Release Date <u>2-21-18</u> | Address |
| | City, Zip Code |
| | Ph: Cell / Land |
| | Fax Number |

JAMES KAHL
31392 COWART RD.
BUSH LA. 70431
985-886-2030
985-886-2030

| | |
|--|---------------|
| | Email Address |
|--|---------------|

Statement A
Page 3

James Kahl (JP Name)
ST. TAMMANY Parish Justice of the Peace
of Ward or District 5
BUSH (City) Louisiana

Statement of Cash Receipts and Disbursements
For the 12 Months Ended December 31, 17

General
Fund

CASH RECEIPTS:

- | | |
|---|---------------|
| 1. State & Parish salary (required information, on W-2 Form) | <u>9,600</u> |
| 2. Total Fees collected (if collected) (include filer court fees) | <u>2,700</u> |
| 3. Other <u>wedding & Novaty</u> | <u>3,300</u> |
| 4. Total cash receipts (add lines 1-3) | <u>15,600</u> |

CASH DISBURSEMENTS:

- | | |
|--|----------------------------|
| 5. Fees paid to constable (Out of Total Fees collected from line 2) | <u>5,350</u> |
| 6. Cost of equipment purchased (fax machine, etc.) | <u>0</u> |
| 7. Materials and supplies (stationery, postage, etc.) | <u>7,300</u> |
| 8. Travel and other charges | |
| 8a. For yourself | <u>0</u> |
| 8b. For employees (not for Constable) | <u>0</u> |
| 9. Other operating expenses (rent, utilities, phone/fax line, etc.) | <u>750</u> |
| 10. Total disbursements (add lines 5-9) | <u>13,400⁰⁰</u> |
| 11. Balance Available (loss) for payment of salaries (line 4 less Line 10) | <u>2,200</u> |

Salary and related benefits:

- | | |
|--|--------------|
| 12. Amount retained by yourself from line 11 as salary | <u>9,600</u> |
| 13. Amount paid to employees (not to your Constable) | <u>0</u> |
| 14. Total salaries paid (add Lines 12 and 13) | <u>9,600</u> |

FUND BALANCE

- | | |
|--|----------|
| 15. Increase (or decrease) in fund balance – may be \$0 (line 11 less line 14) | <u>0</u> |
| 16. Fund Balance at beginning of the year – may be \$0 (Ending Fund balance from last year's report) | <u>0</u> |
| 17. Fund Balance (or deficit) at end of the year – may be \$0 (add lines 15 and 16) | <u>0</u> |

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Revised: 1/11/2017

James Kahl (JP Name)
ST. TAMMANT Parish Justice of the Peace
of Ward or District 5
Bush (City) Louisiana

Balance Sheet, on December 31, 17

General Fund

ASSETS:

- 1. Cash
- 2. Investments
- 3. Office furnishings (Cost of desks, etc.)
- 4. Equipment (Cost of fax machine, etc.)
- 5. Total Assets (add lines 1 - 4)

1. N/A

2. N/A

3. N/A

4. N/A

5. N/A

LIABILITIES AND FUND BALANCE:

Liabilities:

- 6. Cash overdraft
- 7. Other liabilities
- 8. Total Liabilities (add lines 6 - 7)

6. N/A

7. N/A

8. N/A

Fund Balances:

- 9. Ending Fund balance (from line 17, Statement A)
- 10. Other
- 11. Total Liabilities and Fund Balance (add lines 8 - 10)

9. N/A

10. N/A

11. N/A

Note: Line 5 (Total Assets) should equal Line 11 (Total Liabilities and Fund Balance)

James Kahl (JP Name)
ST. TAMMANT Parish Justice of the Peace
of Ward or District 5
Bush (City) Louisiana

Schedule of Compensation, Benefits and Other Payments to the Justice of the Peace

| Purpose | Dollar Amount |
|---------|---------------|
|---------|---------------|

| | |
|---|---------|
| 1. Salary – Amount from line 1 of statement A | 19,600 |
| 2. Benefits-insurance | 2. |
| 3. Benefits-retirement | 3. |
| 4. Benefits-other (describe) | 4. |
| 5. Benefits-other (describe) | 5. |
| 6. Benefits-other (describe) | 6. |
| 7. Car allowance | 7. |
| 8. Vehicle provided by government (if reported on form W-2) | 8. |
| 9. Per diem | 9. |
| 10. Reimbursements | 10. |
| 11. Travel | 11. |
| 12. Registration fees | 12. |
| 13. Conference travel | 13. |
| 14. Housing | 14. |
| 15. Unvouchered expenses (example: travel advances, etc.) | 15. |
| 16. Special meals | 16. |
| 17. Other | 17. |
| 18. TOTAL (enter total of lines 1-17) | 189,600 |

Instructions for Filling Out Sworn Financial Statements for Legislative Auditor—Justices of the Peace

The enclosed financial statements have five pages.

The first page is a transmittal letter that tells the Legislative Auditor which justice of the peace you are. PLEASE COMPLETE.

The second page is the affidavit in which you will affirm that your justice of the peace office received \$200,000 or less in revenues during the year. PLEASE COMPLETE - REQUIRED.

The third page is Statement A. This statement tells the Legislative Auditor how much money your justice of the peace office took in and paid out during the year. PLEASE COMPLETE - REQUIRED.

The fourth page is Statement B. You will only fill this out if you take in more money than you pay out from your justice of the peace office during the fiscal year.

The fifth page is Statement C. This statement is the schedule of compensation, benefits, and other payments made to the justice of the peace. It is **required** by Act 706 of the 2014 Legislative Session. PLEASE COMPLETE - REQUIRED.

Instructions to Prepare Statement A:

Cash Receipts – Money Received During the Year:

Line 1. Enter the amount from Box 1 of the W-2 form you received from the parish for your parish salary and state salary supplement. **Note: Do not send a copy of your W-2 to the Legislative Auditor.**

Line 2. Enter the amount of additional fees you received from your duties as justice of the peace, including litter court fees.

Line 3. Enter the amount of other monies your justice of the peace office received. Give a brief explanation of what these monies are. A separate page may be used if necessary.

Line 4. Enter total of lines 1, 2, and 3.

Cash Disbursements – Money Spent During the Year:

Line 5. Enter amount of fees paid to your constable out of total fees collected from line 2.

Line 6. Enter cost of any equipment you purchased for your office (such as a fax machine, etc.).

Line 7. Enter cost of materials and supplies you purchased for your office (stationery, postage, etc.).

Line 8a. Enter the amount of travel and other charges for you.

Line 8b. Enter the amount of travel and other charges you paid for any of your employees. (Does not