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**JUSTICE OF THE PEACE OF THE 6<sup>TH</sup> WARD  
d/b/a CHARLIE R. KERNER, 3<sup>RD</sup> JUSTICE OF THE PEACE  
JEFFERSON PARISH, LOUISIANA**

**ANNUAL FINANCIAL REPORT  
For The Year Ended December 31, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is 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.

Release Date 4/26/06

**JUSTICE OF THE PEACE  
OF WARD/DISTRICT 6**  
Jefferson Parish, Louisiana

Financial Statements  
As of and for the Year Ended December 31, 2005

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**CHARLIE R. KERNER**  
**JUSTICE OF THE PEACE OF THE 6<sup>TH</sup> WARD OF JEFFERSON PARISH, LOUISIANA**

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

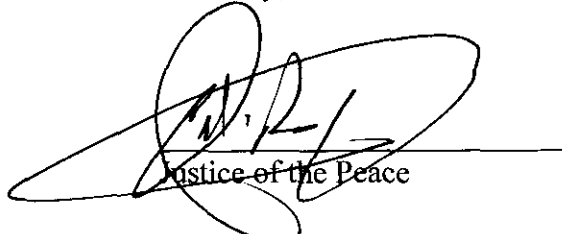
March 24, 2006

Office of Legislative Auditor  
Attention: Ms. Suzanne Elliott  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for my office, as of and for the year ended December 31, 2005. The statements include all funds under the control and oversight of the court (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify "the cash basis of accounting" instead of "in accordance with generally accepted accounting principles").

Sincerely,



Justice of the Peace

Enclosure

**JUSTICE OF THE PEACE  
OF WARD/DISTRICT 6**  
Jefferson Parish, Louisiana

Financial Statements  
As of and for the Year Ended December 31, 2005

Required by Louisiana Revised Statute 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, Charlie R. Kerner, Justice of the Peace of Ward 6, Jefferson Parish, Louisiana, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Court of Jefferson Parish, Louisiana as of December 31, 2005, and the results of operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

  
Signature

Sworn to and subscribed before me, this 27<sup>th</sup> day of MARCH, 2006

  
NOTARY PUBLIC  
HARRY L. CAHILL III  
BAR # 18154

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Justice	<u>Charlie R. Kerner</u>
Address	<u>2654 Jean Lafitte Blvd.</u>
	<u>Lafitte, LA 70067</u>
Telephone No.	<u>504-689-2208</u>

**JUSTICE OF THE PEACE OF THE 6TH WARD  
d/b/a CHARLIE R. KERNER, 3RD JUSTICE OF THE PEACE  
JEFFERSON PARISH, LOUISIANA**

**STATEMENT A**

**BALANCE SHEET  
DECEMBER 31, 2005**

**ASSETS**

Cash	\$	-
TOTAL ASSETS	\$	<u>-</u>

**LIABILITIES AND FUND EQUITY**

Liabilities	\$	-
Fund Equity		-
TOTAL LIABILITIES AND FUND EQUITY	\$	<u>-</u>

**JUSTICE OF THE PEACE OF THE 6TH WARD  
d/b/a CHARLIE R. KERNER, 3RD JUSTICE OF THE PEACE  
JEFFERSON PARISH, LOUISIANA**

**STATEMENT B**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2005**

**REVENUES**

Service Charges, Fees & Commissions	
Wedding fees	\$ 3,556
Notary fees	1,250
Eviction cases	300
Civil cases	160
	<u>5,266</u>
Intergovernmental	
Reimbursed salaries - Jefferson Parish	15,912
State supplemental pay	900
	<u>16,812</u>
 TOTAL REVENUES	 <u>22,078</u>

**EXPENDITURES**

Direct Salaries	
Salaries	8,851
State supplemental pay	900
Federal income taxes	1,543
State taxes	360
Pension plan contributions	1,594
Health insurance	3,249
Life insurance	315
	<u>16,812</u>
General Operating Expenditures	
Law books	-
Materials and office supplies	300
Mileage and travel costs	5,805
	<u>6,105</u>
Other	
Fees remitted to Constable	150
Amount retained by Justice of the Peace	(989)
	<u>(839)</u>
 TOTAL EXPENDITURES	 <u>22,078</u>

EXCESS (DEFICIT)	-
FUND BALANCE - BEGINNING OF YEAR	-
FUND BALANCE - END OF YEAR	\$ <u><u>-</u></u>

**JUSTICE OF THE PEACE  
OF WARD/DISTRICT 6**  
Jefferson Parish, Louisiana

Financial Statements  
As of and for the Year Ended December 31, 2005

1. Description of Activities

Under LRS 13:2586, the Justice of the Peace provides judicial services in certain civil and criminal cases in the Parish of Jefferson. He also issues eviction notices on land or lease cases and is empowered to preside over wedding ceremonies. The citizens of Ward 6 elect the Justice of the Peace for a six-year term.

2. Reporting Entity

The justice of the peace is an independently elected local official. The court is fiscally dependent on the parish and state for operating costs. However, the court operates independently of the parish and the state and is not considered a component unit of either entity. The accompanying financial statements present information only on the funds maintained by the justice of the peace.

3. Fund Accounting

*General Fund* The justice of the peace maintains as the principal fund of the court a General Fund. All revenues and expenses of the ward court are recorded in the fund.

4. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying financial statements have been prepared on the cash basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

**Service Charges, Fees & Commissions**

As the Justice of the Peace, certain fees and commissions are charged for providing such services as notary work, presiding over wedding ceremonies, executing eviction notices and hearing certain criminal or civil cases. These fees are recognized as revenue and are then remitted to the proper party (typically, Justice of the Peace Charlie R. Kerner or the local Constable).

**JUSTICE OF THE PEACE  
OF WARD/DISTRICT 6  
Jefferson Parish, Louisiana**

Notes to the Financial Statements - Continued

4. Basis of Accounting (Continued)

**Intergovernmental Revenues**

The Parish of Jefferson pays a salary directly to the Justice of the Peace. This amount is recorded as a revenue and an expenditure. In addition, the State of Louisiana provides \$75 per month in supplemental pay.

5. Pension Plan

As an employee on the Parish of Jefferson's payroll, the Justice of the Peace participates in the Jefferson Parish Employee's Retirement System (JPRS) and the Parochial Employee's Retirement System (PERS). The amounts contributed to these plans by the employee are recorded as an expenditure.