

**JEFFERSON PARISH CONSTABLE -  
5<sup>TH</sup> JUSTICE OF THE PEACE COURT**

**COMPILED FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

**Jefferson Parish Constable  
5<sup>th</sup> Justice of the Peace Court**

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As of and For the Year Ended December 31, 2020

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July 15, 2021

Accountant's Compilation Report

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

Management is responsible for the accompanying statement of cash receipts and 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, 2020, 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 solely 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  
5<sup>th</sup> Justice of the Peace Court**  
Statement of Cash Receipts and Disbursements  
For the Year Ended December 31, 2020

**Statement A**

	<u>General Fund</u>	<u>Garnishment Fund Activity</u>
<b>Cash Receipts:</b>		
State and Parish Salary	\$ 8,723	\$ -
Fees Collected	144,605	-
Fees Collected from Other JOP for Service of Process	3,095	-
Refund of AG Conference	-	-
Garnishments Collected	-	276,098
Total Receipts	\$ 156,423	\$ 276,098
<b>Cash Disbursements:</b>		
Operating Expenses	\$ 23,959	\$ 231
Materials and Supplies	623	-
Travel and Other Charges:		
For Yourself	-	-
For Employees	-	-
Cost of Equipment Purchased	-	-
Returned to JOP for Outs	-	-
Garnishments Paid to Others	-	269,016
Total Disbursements	\$ 24,582	\$ 269,247
<b>Balance Available for Payment of Salaries</b>	131,841	6,851
<b>Salary and Related Benefits:</b>		
Amount Paid to Employees	40,551	15,693
Agency Head Name: Allen Leone, Jr.		
Salary, Parish	8,723	-
Fees Collected, Net of Expenses	84,284	-
Total Salaries Paid	133,558	15,693
<b>Fund Balance:</b>		
Increase in Fund Balance	(1,717)	(8,842)
Fund Balance, Beginning of Year	8,207	33,301
Transfer from General Fund	-	-
Fund Balance, End of Year	\$ 6,490	\$ 24,459

See accountant's compilation report.

**Jefferson Parish Constable**  
**5<sup>th</sup> Justice of the Peace Court**  
Statement of Assets, Liabilities, and Fund Balance  
December 31, 2020

**Statement B**

	<u>General Fund</u>	<u>Garnishment Fund</u>	<u>Total</u>
<b>Assets:</b>			
Cash	\$ 6,490	\$ 24,459	\$ 30,949
Investments	-	-	-
Office Furnishings	-	-	-
Equipment	<u>42,000</u>	<u>-</u>	<u>42,000</u>
<b>Total Assets</b>	<b><u>\$ 48,490</u></b>	<b><u>\$ 24,459</u></b>	<b><u>\$ 72,949</u></b>
<b>Liabilities and Fund Balance:</b>			
<b>Liabilities:</b>			
Cash Overdraft	-	-	-
Garnishment Due to Others	-	-	-
Other Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund Balances:</b>			
Ending Fund Balance	6,490	24,459	30,949
Other-Equipment	<u>42,000</u>	<u>-</u>	<u>42,000</u>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 48,490</u></b>	<b><u>\$ 24,459</u></b>	<b><u>\$ 72,949</u></b>

See accountant's compilation report.

**Jefferson Parish Constable  
5<sup>th</sup> Justice of the Peace Court**

**Statement C**

Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended December 31, 2020

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

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 93,007
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>\$ 93,007</u>

See accountant's compilation report.