

CONSTABLE
OF WARD/DISTRICT 5
Jefferson, Louisiana

Financial Statements
As of and for the Year Ended December 31, 2003

Required by Louisiana Revised Statutes 24:513 and 24:514 to
be filed with the Legislative Auditor
within 60 days after the close of the fiscal year.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Constable Dan Civallo, 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, 2003, and the results of operations for the year then ended, on the cash basis of accounting.

In addition, Dan Civallo, who duly sworn, deposes, and says that the Constable of Ward/District 5 of Jefferson Parish received \$200,000 or less in revenues and other sources for the year ended December 31, 2003, and accordingly, is not required to have an audit or a compilation and attestation for the previously mentioned fiscal year.


Signature

Sworn to and subscribed before me, this 15 day of March, 2004


NOTARY PUBLIC

Constable

Address

Telephone No.

Dan Civallo

212 Atherton Drive

Metairie, LA 70005-3906

504-833-2293

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and/or 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.



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FRANK HIRAMANN, III, C.F.A., MEMBER

February 3, 2004

Jefferson Parish Constable
5th Justice Court
Metairie, Louisiana

We have compiled the accompanying statement of assets, liabilities and capital – modified cash basis of Jefferson Parish Constable, 5th Justice Court (a proprietorship) as of December 31, 2003, and the related statement of revenues and expenses – modified cash basis for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

A compilation is limited to presenting in the form of financial statements information that is the representation of the proprietor. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The proprietor has elected to omit substantially all of the disclosures and the statement of retained earnings ordinarily included in financial statements prepared on the modified cash basis of accounting. If the omitted statement and disclosures were included in the financial statements, they might influence the user's conclusions about Jefferson Parish Constable, 5th Justice Court's financial condition. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying financial statements have been prepared solely from the accounts of Jefferson Parish Constable, 5th Justice Court and they do not include the personal accounts of the proprietor or those of any other operation in which he is engaged. Income from the proprietorship is reported on the proprietor's federal income tax return. Accordingly, no provision or liability for income taxes has been included in these financial statements.

Duplantier, Hiramann, Hogan & Maher, L.L.P.

JEFFERSON PARISH CONSTABLE
5TH JUSTICE COURT
STATEMENT OF ASSETS, LIABILITIES AND CAPITAL
MODIFIED CASH BASIS
DECEMBER 31, 2001
(Unaudited)

ASSETS

CURRENT ASSETS:

Cash	\$ 12,104	
Total current assets		\$ 12,104

PROPERTY AND EQUIPMENT:

Equipment	18,748	
Vehicles	25,101	
Accumulated depreciation	<u>(31,308)</u>	
Net property and equipment		<u>12,541</u>

TOTAL ASSETS		\$ <u>24,645</u>
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LIABILITIES AND CAPITAL

LIABILITIES:

Notes payable	\$ 1,339	
Total liabilities		\$ 1,339

PROPRIETORSHIP CAPITAL:

Proprietor draw	(33,150)	
Proprietor capital	17,870	
Net income	<u>58,996</u>	
Total proprietorship capital		<u>23,516</u>

TOTAL LIABILITIES AND CAPITAL		\$ <u>24,645</u>
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JEFFERSON PARISH CONSTABLE
5TH JUSTICE COURT
STATEMENT OF REVENUES AND EXPENSES
MODIFIED CASH BASIS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2003
(Unaudited)

INCOME:

Fees collected	\$ 112,900
Total income	<u>112,900</u>

EXPENSES:

Accounting and legal	2,234
Automobile	1,603
Contract labor	9,278
Depreciation	6,499
Donations	1,050
Fees and subscriptions	5,249
Entertainment	9,082
Insurance	1,951
Lodging	1,296
Mobile phone	2,049
Office	394
Papers	63
Postage	148
Promotional expense	663
Restaurant fund	8,400
Supplies	1,348
Telephones	209
Travel	2,758
Total expenses	<u>54,934</u>

NET INCOME

\$ <u>58,966</u>
