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

**ANNUAL FINANCIAL REPORT**

**For The Year Ended December 31, 1985**

Under provisions of state law, this report is a public document. Copies of the report have been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3 - 31 - 86

(Circle One) Constable Justice of the Peace

Ward/District 53

City/Parish Jefferson, Louisiana

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**TRANSMITTAL LETTER**

**ANNUAL FINANCIAL STATEMENTS**

Nov 10, 2004 (date)

Ms. Suzanne Elliot  
Engagement Manager  
Office of Legislative Auditor  
1800 North Third Street  
P.O. Box 94387  
Baton Rouge, LA 70804-0387

Dear Ms. Elliot:

In accordance with Louisiana Revised Statute 24:513, enclosed are the annual financial statements for my office, as of and for the year ended December 31, 2003. The statements include all funds under the control and oversight of the court. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,



(Signature of Justice of the Peace) (Circle One)

Enclosure

(Circle One) Constable Justice of the Peace  
Of Ward/District 00  
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 90 days after the close of the fiscal year.

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, (Circle One) Constable or Justice of the Peace (your name) Darlis E. Simer, 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, (your name) Darlis E. Simer, who duly sworn, deposes, and says that the (Circle One) Constable Justice of the Peace of Ward/District 00 and 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.



Sworn to and subscribed before me, this 29th day of March, 2004.



DARLIS E. SIMER  
NOTARY PUBLIC  
STATE OF LOUISIANA

Constable/Justice Name: \_\_\_\_\_  
Street or P.O. Box: \_\_\_\_\_  
City: \_\_\_\_\_  
Zip Code: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_  
FAX Number: \_\_\_\_\_

Please Complete this Section:

Darlis E. Simer  
2084 Jean Lafitte Blvd.  
Lafitte, LA  
70007  
(504) 688-2200  
(504) 688-7000

JUSTICE OF THE PEACE OF THE 4TH WARD  
Sgt. CHARLES R. KERNER, JR. JUSTICE OF THE PEACE  
JEFFERSON PARISH, LOUISIANA

STATEMENT A

BALANCE SHEET  
DECEMBER 31, 1980

ASSETS

Cash

\$ -

TOTAL ASSETS

\$ -

LIABILITIES AND FUND EQUITY

Liabilities

\$ -

Fund Equity

-

TOTAL LIABILITIES AND FUND EQUITY

\$ -

JUDGE OF THE PEACE OF THE 6TH WARD  
 HON. CHARLES R. BARNES, JUDGE 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   | \$ | 4,740        |
| Honary fees    |    | 1,000        |
| Eviction cases |    | -            |
| Civil cases    |    | 270          |
|                |    | <u>6,010</u> |

Intergovernmental

|                                       |  |               |
|---------------------------------------|--|---------------|
| Fiduciary salaries - Jefferson Parish |  | 16,504        |
| State supplemental pay                |  | 980           |
|                                       |  | <u>17,484</u> |

**TOTAL REVENUES**

23,544

**EXPENDITURES**

Direct Salaries

|                            |  |               |
|----------------------------|--|---------------|
| Salaries                   |  | 10,071        |
| State supplemental pay     |  | 980           |
| Federal income taxes       |  | 1,400         |
| State taxes                |  | 341           |
| Pension plan contributions |  | 1,651         |
| Health insurance           |  | 1,643         |
| Life insurance             |  | 313           |
|                            |  | <u>17,624</u> |

General Operating Expenditures

|                               |  |          |
|-------------------------------|--|----------|
| Law books                     |  | -        |
| Materials and office supplies |  | -        |
| Mileage and travel costs      |  | -        |
|                               |  | <u>-</u> |

Other

|   |  |              |
|---|--|--------------|
| Fees remitted to Constable              |  | -            |
| Amount retained by Justice of the Peace |  | 1,920        |
|   |  | <u>1,920</u> |

**TOTAL EXPENDITURES**

23,544

EXCESS (DEFICIT)

-

FUND BALANCE - BEGINNING OF YEAR

-

FUND BALANCE - END OF YEAR

\$ -

**JUSTICE OF THE PEACE OF THE 6<sup>TH</sup> WARD  
664 CHARLIE R. KERNER, 7<sup>TH</sup> JUSTICE OF THE PEACE  
JEFFERSON PARISH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

For The Year Ended December 31, 2003

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**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. Basis of Accounting**

The financial activities of the Justice of the Peace are reported on the cash basis of accounting. There are no accruals of revenues or expenditures. Revenue is recorded when received and expenditures are recorded when paid.

**3. 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 revenues and are then remitted to the proper party (typically, Justice of the Peace Charlie R. Kerner or the local Constable).

**4. 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 \$25 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 Employer's Retirement System (PERS). The amounts contributed to these plans by the employee are recorded as an expenditure.