

**PHILIP E. O'NEILL  
JUSTICE OF THE PEACE  
OF 2<sup>ND</sup> JUSTICE COURT,  
JEFFERSON PARISH, LOUISIANA**

**FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 2003**

Required by Louisiana Revised Statute 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, Philip E. O'Neill, Justice of the Peace of 2<sup>nd</sup> Justice Court, 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, 2003, and the results of operations for the year then ended, as prepared on the cash basis of accounting, which is different from generally accepted accounting principles, applied on a basis consistent with that of the preceding year.

In addition, Philip E. O'Neill, Justice of the Peace of 2<sup>nd</sup> Justice Court, Jefferson Parish, Louisiana, who duly sworn, deposes, and says that the Court of the Justice of the Peace 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.

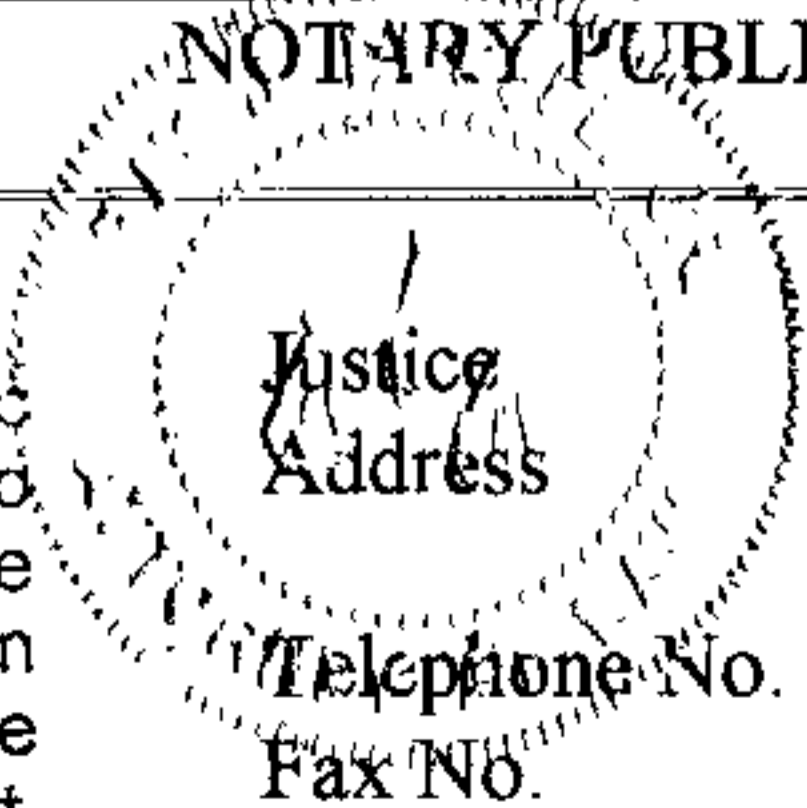
*Philip E. O'Neill*  
Signature

Sworn to and subscribed before me, this 1st day of April, 2004

*R. O. Dimpf* #27214

NOTARY PUBLIC

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.



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Release Date 4-14-04

***SHARP & COMPANY***  
***CERTIFIED PUBLIC ACCOUNTANTS***  
**A PROFESSIONAL ACCOUNTING CORPORATION**

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HARVEY, LOUISIANA 70058  
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**ACCOUNTANT'S COMPILATION REPORT**

To the Justice of the Peace  
PHILIP E. O'NEILL  
Marrero, Louisiana

We have compiled the accompanying balance sheet – cash basis of the general fund of PHILIP E. O'NEILL, JUSTICE OF THE PEACE OF 2<sup>ND</sup> JUSTICE COURT, JEFFERSON PARISH, LOUISIANA, as of December 31, 2003, and the related statement of revenues, expenditures, and changes in fund balance – cash basis of the general fund for the year 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 cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. 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.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Justice of the Peace's financial position and results of operations. Accordingly, these statements are not designed for those who are not informed about such matters.

**SHARP & COMPANY, CPA's**  
A Professional Accounting Corporation

Harvey, Louisiana  
March 22, 2004

**PHILIP E. O'NEILL  
JUSTICE OF THE PEACE  
OF 2<sup>ND</sup> JUSTICE COURT,  
JEFFERSON PARISH, LOUISIANA**

**Balance Sheet – Cash Basis  
December 31, 2003**

	<u>General Fund</u>
TOTAL ASSETS	<u>\$ -0-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -0-</u>

See Accountant's Compilation Report.

**PHILIP E. O'NEILL  
JUSTICE OF THE PEACE  
OF 2<sup>ND</sup> JUSTICE COURT,  
JEFFERSON PARISH, LOUISIANA**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balance -- Cash Basis  
For the Year Ended December 31, 2003**

	<u>General Fund</u>
<b>CASH RECEIPTS</b>	
Fees	\$ 133,764
Parish salary	14,954
State salary supplement	<u>900</u>
Total cash receipts	<u>149,618</u>
<b>OFFICE DISBURSEMENTS</b>	
Fees paid to constable	57,737
Other operating services	19,459
Materials and supplies	<u>1,516</u>
Total office disbursements	<u>78,712</u>
Available for salaries	70,906
Salaries and related benefits:	
Justice of the peace	42,393
Other employees	<u>28,513</u>
Total salaries paid	<u>70,906</u>
<b>INCREASE OR (DECREASE) IN FUND BALANCE</b>	<u>-</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u><u>\$ -</u></u>

See Accountant's Compilation Report.