

**JEFFERSON PARISH CONSTABLE -
5TH JUSTICE OF THE PEACE COURT**

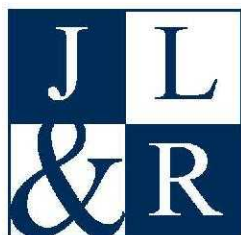
COMPILED FINANCIAL STATEMENTS

DECEMBER 31, 2021

Jefferson Parish Constable
5th Justice of the Peace Court
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As of and For the Year Ended December 31, 2021

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**JAMES
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Member of
American Institute of CPAs
Society of Louisiana CPAs

June 14, 2022

Accountant's Compilation Report

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

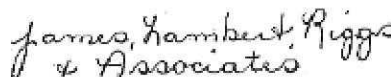
Management is responsible for the accompanying statement of cash receipts and cash disbursements – cash basis, statement of assets, liabilities, and fund balance – cash basis, and the supplementary information schedule of compensation, benefits, and other payments to the constable of Jefferson Parish Constable - 5th Justice of the Peace Court (the Constable) as of and for the year ended December 31, 2021, 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 supplementary information contained in the Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

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,

A handwritten signature in cursive script that reads "James Lambert Riggs & Associates".

James, Lambert, Riggs and Associates, Inc.

Hammond, Louisiana

Prescribed Form Financial Statements

**Jefferson Parish Constable
5th Justice of the Peace Court**
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2021

Statement A

	General Fund	Garnishment Fund Activity
Cash Receipts:		
State and Parish Salary	\$ 8,249	\$ -
Fees Collected	162,960	-
Fees Collected from Other JOP for Service of Process	2,550	-
Garnishments Collected	-	255,291
Total Receipts	\$ 173,759	\$ 255,291
 Cash Disbursements:		
Operating Expenses	\$ 17,263	\$ 284
Materials and Supplies	1,007	-
Travel and Other Charges:		
For Yourself	-	-
For Employees	-	-
Cost of Equipment Purchased	-	-
Returned to JOP for Outs	-	-
Garnishments Paid to Others	-	237,483
Total Disbursements	\$ 18,270	\$ 237,767
Balance Available for Payment of Salaries	155,489	17,524
 Salary and Related Benefits:		
Amount Paid to Employees	49,470	18,609
Agency Head Name: Allen Leone, Jr.		
Salary, Parish	8,249	-
Fees Collected, Net of Expenses	100,504	-
Total Salaries Paid	158,223	18,609
 Fund Balance:		
Increase in Fund Balance	(2,734)	(1,085)
Fund Balance, Beginning of Year	6,490	24,459
Transfer from General Fund	-	-
Fund Balance, End of Year	\$ 3,756	\$ 23,374

See accountant's compilation report.

**Jefferson Parish Constable
5th Justice of the Peace Court**
Statement of Assets, Liabilities, and Fund Balance – Cash Basis
December 31, 2021

Statement B

	General Fund	Garnishment Fund	Total
Assets:			
Cash	\$ 3,756	\$ 23,374	\$ 27,130
Investments	-	-	-
Office Furnishings	-	-	-
Equipment	42,000	-	42,000
Total Assets	\$ 45,756	\$ 23,374	\$ 69,130
Liabilities and Fund Balance:			
Liabilities:			
Cash Overdraft	-	-	-
Garnishment Due to Others	-	-	-
Other Liabilities	-	-	-
Total Liabilities	-	-	-
Fund Balances:			
Ending Fund Balance	3,756	23,374	27,130
Other-Equipment	42,000	-	42,000
Total Liabilities and Fund Balance	\$ 45,756	\$ 23,374	\$ 69,130

See accountant's compilation report.

**Jefferson Parish Constable
5th Justice of the Peace Court**

Statement C

Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2021

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 108,753
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>\$ 108,753</u>

See accountant's compilation report.