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

ANNUAL FINANCIAL STATEMENTS
Year Ended December 31, 2006

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.

Release Date 5-2-07

Sharp & Company
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL ACCOUNTING CORPORATION

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**PHILIP E. O'NEILL, JUDGE
SECOND JUSTICE COURT**

DANITA TURNAGE, CLERK

7521 WESTBANK EXPRESSWAY, SUITE I
MARRERO, LOUISIANA 70072
(504) 341-5159

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

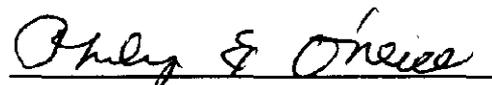
March 5, 2007

Office of Legislative Auditor
Attention: Ms. Suzanne Elliott
Engagement Manager
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 24:513 enclosed is the sworn Affidavit and the annual financial statements for my office, as of and for the year ended December 31, 2006. The financial statements include all funds under the control and oversight of the court and have been prepared on the cash basis of accounting, which is different from generally accepted accounting principles.

Sincerely,


Justice of the Peace

Enclosure

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

FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2006

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 2nd 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, 2006, 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 2nd 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, 2006, and accordingly, is not required to have an audit or a review and attestation for the previously mentioned fiscal year.


Signature

Sworn to and subscribed before me, this 29th day of March,
2007


NOTARY PUBLIC

Justice	<u>Philip O'Neill</u>
Address	<u>7521 Westbank Expy, Suite 1</u> <u>Marrero, Louisiana 70072</u>
Telephone No.	<u>(504) 341-5159</u>
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SHARP & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL ACCOUNTING CORPORATION

2439 MANHATTAN BOULEVARD SUITE 205
HARVEY, LOUISIANA 70058
Telephone (504) 362-5340 Fax (504) 362-5843

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 2ND JUSTICE COURT, JEFFERSON PARISH, LOUISIANA, as of December 31, 2006, 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. Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements. Accordingly, these statements are not designed for those who are not informed about such matters.

SHARP & COMPANY, CPAs
A Professional Accounting Corporation

Harvey, Louisiana
March 2, 2007

PHILIP E. O'NEILL
JUSTICE OF THE PEACE
OF 2ND JUSTICE COURT,
JEFFERSON PARISH, LOUISIANA

Balance Sheet – Cash Basis
December 31, 2006

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

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

**Statement of Revenues, Expenditures,
and Changes in Fund Balance – Cash Basis
For the Year Ended December 31, 2006**

	<u>General Fund</u>
CASH RECEIPTS	
Fees	\$ 153,455
Parish salary	14,325
State salary supplement	<u>900</u>
Total cash receipts	<u>168,680</u>
OFFICE DISBURSEMENTS	
Fees paid to constable	54,466
Other operating services	22,593
Materials and supplies	<u>1,016</u>
Total office disbursements	<u>78,075</u>
Available for salaries	90,605
Salaries and related benefits:	
Justice of the peace	68,140
Other employees	<u>22,465</u>
Total salaries paid	<u>90,605</u>
INCREASE OR (DECREASE) IN FUND BALANCE	<u>-</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u><u>\$ -</u></u>