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**KIM LIBERTO
CONSTABLE
OF 1ST JUSTICE COURT,
JEFFERSON PARISH, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
Year Ended December 31, 2008**

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 4/8/09

**KIM LIBERTO
CONSTABLE
OF 1ST JUSTICE COURT,
JEFFERSON PARISH, LOUISIANA**

**FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2008**

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KIM LIBERTO, CONSTABLE
FIRST JUSTICE COURT

1809 COOPER ROAD
TERRYTOWN, LOUISIANA 70056
(504) 362-7906

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

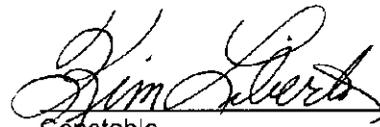
March 30, 2009

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 are the annual financial statements for my office, as of and for the year ended December 31, 2008. 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, which is different from generally accepted accounting principles.

Sincerely,



Constable

Enclosure

**KIM LIBERTO
CONSTABLE
OF 1ST JUSTICE COURT,
JEFFERSON PARISH, LOUISIANA**

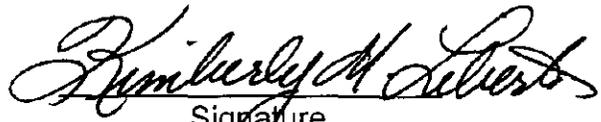
FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2008

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, Kim Liberto, Constable of 1st 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, 2008, 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, Kim Liberto, Constable of 1st Justice Court, Jefferson Parish, Louisiana, who duly sworn, deposes, and says that the Court of the Constable and Jefferson Parish received \$200,000 or less in revenues and other sources for the year ended December 31, 2008, 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 31ST day of MARCH,
2009


NOTARY PUBLIC 7196-1

Constable	<u>Kim Liberto</u>
Address	<u>1809 Cooper Road</u> <u>Terrytown, Louisiana 70056</u>
Telephone No.	<u>(504) 362-7906</u>

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 Constable
KIM LIBERTO
Terrytown, Louisiana

We have compiled the accompanying balance sheet – cash basis of the general fund of KIM LIBERTO, CONSTABLE OF 1ST JUSTICE COURT, JEFFERSON PARISH, LOUISIANA, as of December 31, 2008, 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 ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Constable's financial position and results of operations. 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 27, 2009

**KIM LIBERTO
CONSTABLE
OF 1ST JUSTICE COURT,
JEFFERSON PARISH, LOUISIANA**

**Balance Sheet – Cash Basis
December 31, 2008**

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

**KIM LIBERTO
CONSTABLE
OF 1ST JUSTICE COURT,
JEFFERSON PARISH, LOUISIANA**

**Statement of Revenues, Expenditures,
and Changes in Fund Balance – Cash Basis
For the Year Ended December 31, 2008**

	<u>General Fund</u>
CASH RECEIPTS	
Fees	\$ 104,475
Parish salary	20,400
State salary supplement	<u>1,200</u>
Total cash receipts	<u>126,075</u>
OFFICE DISBURSEMENTS	
Other operating services	55,146
Materials and supplies	1,035
Travel and other charges	<u>7,901</u>
Total office disbursements	<u>64,082</u>
Available for salaries	61,993
Salaries and related benefits:	
Other employees	21,500
Constable	<u>40,493</u>
Total salaries paid	<u>61,993</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>