
JEFFERSON PARISH JUSTICE OF THE PEACE,
6TH JUSTICE COURT

KENNER, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2023

RICHARD  CPAS

JEFFERSON PARISH JUSTICE OF THE PEACE,
6TH JUSTICE COURT

KENNER, LOUISIANA

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DECEMBER 31, 2023

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6TH JUSTICE COURT

TABLE OF CONTENTS

	<u>Page</u>
Accountant's Compilation Report	1
Statement of Net Position / Balance Sheet	2
Statement of Activities / Statement of Revenues, Expenses, and Changes in Fund Balance	3
Schedule of Compensation, Benefits and Payments to the Agency Head	4



ACCOUNTANT'S COMPILATION REPORT

Kevin J. Centanni, Judge
Jefferson Parish Justice of the Peace, 6th Justice Court
Kenner, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities each major fund of the Jefferson Parish Justice of the Peace, 6th Justice Court (the Court), as of and for the years ended December 31, 2023, and 2022, which collectively comprise the Court's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. 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, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

Management has omitted the management's discussion and analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The accompanying schedule of compensation, benefits, and other payments to the agency head on page 4 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subjected to our compilation engagement, but we have not audited or reviewed the supplementary information, and accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Richard CPAS

Metairie, Louisiana
June 12, 2024

JEFFERSON PARISH JUSTICE OF THE PEACE
6TH JUSTICE COURT
STATEMENT OF NET POSITION / BALANCE SHEET
DECEMBER 31, 2023

ASSETS

	2023	2022
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 8,469	\$ 3,930
Other current assets	25	25
Total current assets	8,494	3,955
<u>NONCURRENT ASSETS</u>		
Equipment	1,381	1,381
Less: accumulated depreciation	(1,381)	(1,381)
Total noncurrent assets	-	-
<u>TOTAL ASSETS</u>	\$ 8,494	\$ 3,955

LIABILITIES AND NET POSITION

<u>CURRENT LIABILITIES</u>		
Accounts payable	\$ 1,460	\$ 1,194
Total current liabilities	1,460	1,194
<u>TOTAL LIABILITIES</u>	\$ 1,460	\$ 1,194
<u>NET POSITION / FUND BALANCE</u>		
Unrestricted net position / Unassigned fund balance	\$ 7,034	\$ 2,761
<u>TOTAL NET POSITION / FUND BALANCE</u>	\$ 7,034	\$ 2,761

See accompanying independent accountant's compilation report.

JEFFERSON PARISH JUSTICE OF THE PEACE
6TH JUSTICE COURT
STATEMENT OF ACTIVITIES / STATEMENT OF
REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2023

	2023	2022
<u>OPERATING REVENUES</u>		
Fees, fines and charges for services	\$ 234,428	\$ 196,457
Clerk of court - revenue	41,302	29,993
On behalf payments - Jefferson Parish	22,462	22,773
Total operating revenues	298,192	249,223
<u>EXPENSES</u>		
Fees paid to Justice of the Peace	115,025	95,735
Fees paid to constable	98,882	79,361
Clerk of court - salaries and benefits	32,401	30,883
On behalf salaries and benefits paid by Jefferson Parish	21,895	21,841
Clerk of court - operating expenses	16,898	12,868
Administrative operating expenses	8,818	9,560
Total operating expenses	293,919	250,248
<u>CHANGE IN NET POSITION / FUND BALANCE</u>	4,273	(1,025)
<u>NET POSITION / FUND BALANCE, BEGINNING OF THE YEAR</u>	2,761	3,786
<u>NET POSITION / FUND BALANCE, END OF THE YEAR</u>	\$ 7,034	\$ 2,761

See accompanying independent accountant's compilation report.

SUPPLEMENTARY INFORMATION

JEFFERSON PARISH JUSTICE OF THE PEACE
6TH JUSTICE COURT
SCHEDULE OF COMPENSATION, BENEFITS AND
PAYMENTS TO THE AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2023

Agency Head Name:

Honorable Kevin J. Centanni

<u>Purpose</u>		
Salary	\$	115,025
Salary (Jefferson Parish)		22,462
Benefits - Insurance (Jefferson Parish)		7,503
Benefits - Retirement (Jefferson Parish)		2,080
Conference Expenses and Continuing Education		<u>567</u>
Total	\$	<u><u>147,637</u></u>

See accompanying independent accountant's compilation report.