

**JEFFERSON PARISH CONSTABLE -  
5<sup>TH</sup> JUSTICE OF THE PEACE COURT**

**COMPILED FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

**Jefferson Parish Constable**  
**5<sup>th</sup> Justice of the Peace Court**  
Table of Contents  
As of and For the Year Ended December 31, 2024

	<u>Statement</u>	<u>Page</u>
Accountant's Compilation Report	-	1
Prescribed Form Financial Statements:		
Statement of Cash Receipts and Cash Disbursements - Cash Basis	A	3
Statement of Assets, Liabilities, and Fund Balance - Cash Basis	B	4
Supplemental Information Schedule:		
Schedule of Compensation, Benefits, and Other Payments to Agency Head	C	6

Dennis E. James, CPA  
Paul M. Riggs, Jr., CPA  
J. Bryan Ehricht, CPA  
Megan E. Lynch, CPA  
B. Jacob Steib, CPA  
Lauren Kimble Smith, CPA  
Lyle E. Lambert, CPA



JAMES  
LAMBERT RIGGS  
& ASSOCIATES, INC.  
CERTIFIED PUBLIC ACCOUNTANTS  
www.jlrcpafirm.com

AICPA®  
Member of  
American Institute of CPAs  
Society of Louisiana CPAs

June 24, 2025

Accountant's Compilation Report

Honorable Allen Leone, Jr.  
Jefferson Parish Constable  
5<sup>th</sup> 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, 2024, included in the accompanying prescribed form. Management is also responsible for determining that the cash basis of accounting is an acceptable financial reporting framework. 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.

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.

Management has elected to omit substantially all of the disclosures required by 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, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The financial statements and supplementary information schedule included in the accompanying prescribed form 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,

James, Lambert, Riggs and Associates, Inc.  
Hammond, Louisiana

## **Prescribed Form Financial Statements**

**Jefferson Parish Constable  
5<sup>th</sup> Justice of the Peace Court**

**Statement A**

Statement of Cash Receipts and Cash Disbursements – Cash Basis  
For the Year Ended December 31, 2024

	<u>General Fund</u>	<u>Garnishment Fund Activity</u>
<b>Cash Receipts:</b>		
State and Parish Salary	\$ 6,677	\$ -
Fees Collected	367,668	185,543
Fees Collected from Other JOP for Service of Process	4,308	-
Equipment Reimbursement	62,603	-
Garnishments Collected	-	-
Total Receipts	<u>\$ 441,256</u>	<u>\$ 185,543</u>
 <b>Cash Disbursements:</b>		
Operating Expenses	\$ 20,096	\$ -
Materials and Supplies	332	-
Travel and Other Charges:		
For Yourself	310	-
For Employees	-	-
Cost of Equipment Purchased	42,081	-
Returned to JOP for Outs	-	-
Garnishments Paid to Others	-	185,808
Total Disbursements	<u>\$ 62,819</u>	<u>\$ 185,808</u>
 <b>Balance Available for Payment of Salaries</b>	<u>378,437</u>	<u>(265)</u>
 <b>Salary and Related Benefits:</b>		
Amount Paid to Employees	60,462	13,853
Agency Head Name: Allen Leone, Jr.		
Salary, Parish	6,677	-
Fees Collected, Net of Expenses	306,115	-
Total Salaries Paid	373,254	13,853
 <b>Fund Balance:</b>		
Increase in Fund Balance	5,183	(14,118)
Fund Balance, Beginning of Year	19,621	31,742
Transfer from General Fund	-	-
Fund Balance, End of Year	<u>\$ 24,804</u>	<u>\$ 17,624</u>

See accountant's compilation report.

**Jefferson Parish Constable  
5<sup>th</sup> Justice of the Peace Court**

**Statement B**

Statement of Assets, Liabilities, and Fund Balance – Cash Basis  
December 31, 2024

	<u>General Fund</u>	<u>Garnishment Fund</u>	<u>Total</u>
<b>Assets:</b>			
Cash	\$ 24,804	\$ 17,624	\$ 42,428
Investments	-	-	-
Office Furnishings	-	-	-
Equipment	<u>42,000</u>	<u>-</u>	<u>42,000</u>
<b>Total Assets</b>	<u><u>\$ 66,804</u></u>	<u><u>\$ 17,624</u></u>	<u><u>\$ 84,428</u></u>
<b>Liabilities and Fund Balance:</b>			
<b>Liabilities:</b>			
Cash Overdraft	-	-	-
Garnishment Due to Others	-	-	-
Other Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Fund Balances:</b>			
Ending Fund Balance	24,804	17,624	42,428
Other-Equipment	<u>42,000</u>	<u>-</u>	<u>42,000</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 66,804</u></u>	<u><u>\$ 17,624</u></u>	<u><u>\$ 84,428</u></u>

See accountant's compilation report.

## **Supplemental Information**

See accountant's compilation report.

**Jefferson Parish Constable  
5<sup>th</sup> Justice of the Peace Court**

**Statement C**

Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended December 31, 2024

**Agency Head: Honorable Allen Leone, Jr.**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 312,792
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	310
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 313,102</u>

See accountant's compilation report.