

Jefferson Parish Constable 5th Justice of the Peace Court

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June 24, 2025

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, 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.

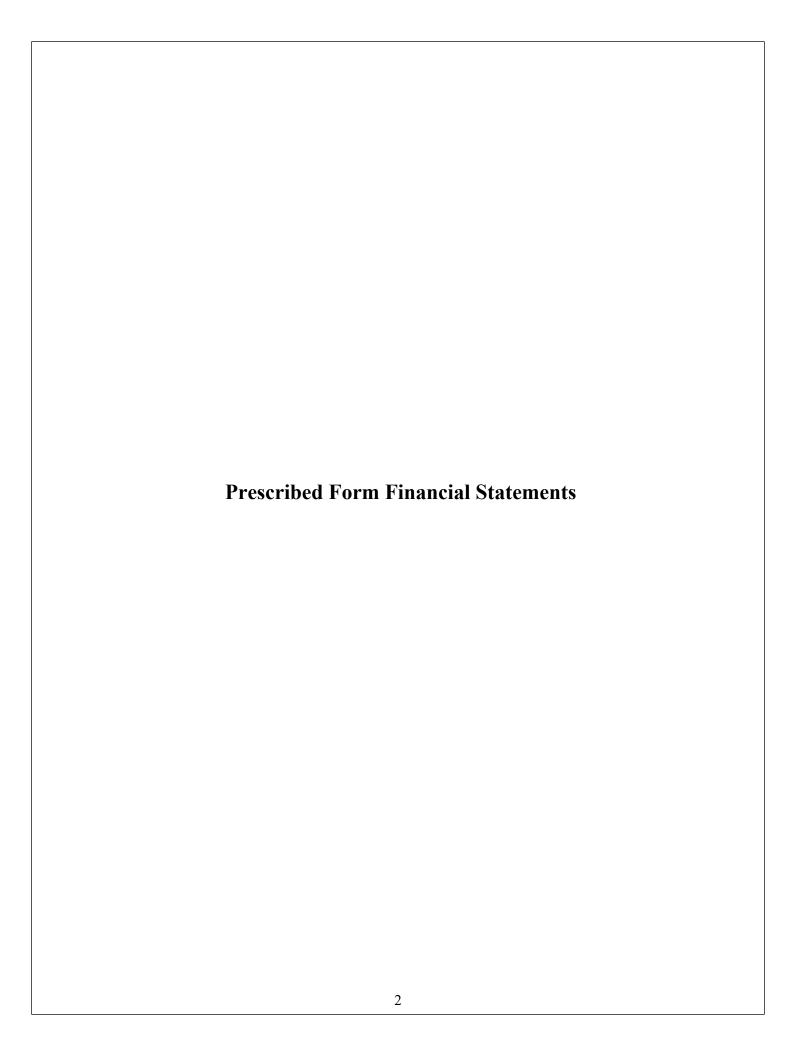
This report is intended solely for the information and use of the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties.

Respectfully submitted,

James, Lambert, Riggs and Associates, Inc.

James, hambert Riggs

Hammond, Louisiana



Statement A

Jefferson Parish Constable 5th Justice of the Peace Court

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

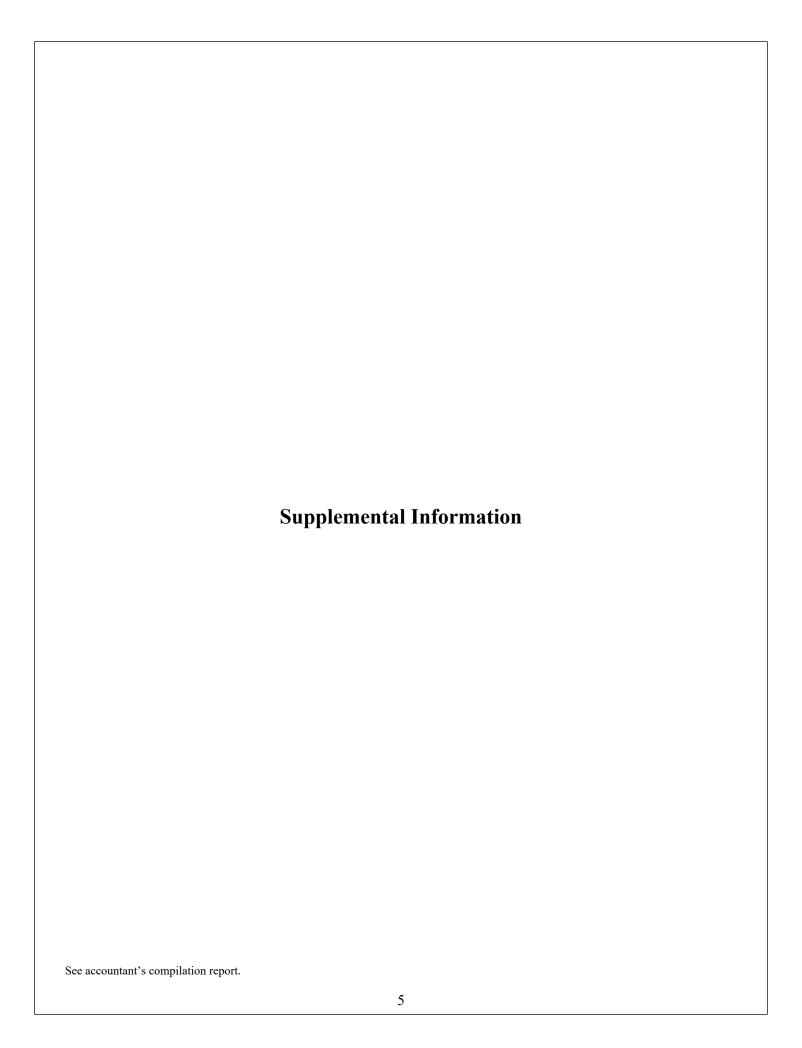
	General Fund		Garnishment Fund Activity	
Cash Receipts:				
State and Parish Salary	\$	6,677	\$	-
Fees Collected		367,668		185,543
Fees Collected from Other JOP for Service of Process		4,308		-
Equipment Reimbursement		62,603		-
Garnishments Collected	-			
Total Receipts	\$	441,256	\$	185,543
Cash Disbursements:				
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	\$	62,819	\$	185,808
Balance Available for Payment of Salaries		378,437		(265)
Salary and Related Benefits:				
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
Fund Balance:				
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	\$	24,804	\$	17,624

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Statement B

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

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



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, 2024

Agency Head: Honorable Allen Leone, Jr.

Purpose	 Amount		
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	 _		
	\$ 313,102		