

**JEFFERSON PARISH**  
**6th JUSTICE OF THE PEACE COURT**  
**Financial Statements**  
**December 31, 2019**

# John F. Maggiore, Jr.

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STATE OF LOUISIANA  
STATE OF MISSISSIPPI  
STATE OF FLORIDA

MEMBER:  
AMERICAN INSTITUTE  
OF CERTIFIED PUBLIC  
ACCOUNTANTS

## Accountant's Compilation Report

May 26, 2020

The Honorable Kevin J. Centanni  
Jefferson Parish 6th Justice of the Peace Court  
1803 Williams Boulevard  
Kenner, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Jefferson Parish Justice of the Peace, 6th Justice Court, as of and for the year ended December 31, 2019, in accordance with accounting principles generally accepted in the United States of America. I 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 American Institute of Certified Public Accountants. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of 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 Office's financial position, activities, and cash flows. Accordingly, the financial statements are not intended for those who are not informed about such matters.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who consider it to be an essential part of financial reporting for placing the basis financial statements in an appropriate operation, economic, or historical context.

The supplementary information contained in the Schedule of Compensation, Benefits and Other Payments to Agency Head, is presented for purpose of additional analysis and is not a required part of the basis financial statements. The information is the representation of management. The information was subject to my compilation engagement, but I have not audited or reviewed the supplementary information and, accordingly I do not express an opinion, a conclusion, nor provide any assurance on such information.

I am not independent with respect to Jefferson Parish Justice of the Peace, 6th Justice Court.

Respectfully submitted,



John F. Maggiore, Jr.  
Certified Public Accountant

**JEFFERSON PARISH  
6th JUSTICE OF THE PEACE COURT  
Statement of Financial Position**

**December 31, 2019**

<b><u>ASSETS</u></b>	
<b><u>CURRENT ASSETS</u></b>	
Cash in banks	\$ <u>1,451</u>
<b>Total Current Assets</b>	<b>\$ <u>1,451</u></b>
 <b><u>OTHER ASSETS</u></b>	
Deposits	\$ <u>25</u>
<b>Total Assets</b>	<b>\$ <u><u>1,476</u></u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>	
<b><u>CURRENT LIABILITIES</u></b>	
FICA payable	\$ 641
Fed w/h payable	605
LA w/h payable	<u>196</u>
<b>Total Current Liabilities</b>	<b>\$ <u>1,442</u></b>
 <b><u>FUND BALANCE</u></b>	
Unrestricted	\$ <u>34</u>
<b>Total Liabilities and Fund Balance</b>	<b>\$ <u><u>1,476</u></u></b>

See Accountant's Compilation Report

**JEFFERSON PARISH  
6th JUSTICE OF THE PEACE COURT  
Statement of Activity and Fund Balance**

**For the Year Ended December 31, 2019**

**CASH RECEIPTS**

Parish - State supplemental salary	\$	21,654
Court costs and fees for services		<u>260,510</u>
Total Support and Revenue	\$	<u>282,164</u>

**DIRECT EXPENDITURES**

Constable costs and fees	\$	84,995
Amount retained by Justice of the Peace		<u>115,786</u>
Total Direct Expenditures	\$	<u>200,781</u>

Revenues Net of Operating Expenditures	\$	<u>81,383</u>
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**OPERATING EXPENDITURES**

Administrative and overhead	\$	34,980
Constable costs and fees - Outside district		9,770
Salaries and benefits		<u>36,955</u>
Total Operating Expenditures	\$	<u>81,705</u>

<b><u>DECREASE IN FUND BALANCE</u></b>	\$	(322)
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FUND BALANCE, Beginning of Year		<u>356</u>
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FUND BALANCE, End of Year	\$	<u><u>34</u></u>
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See Accountant's Compilation Report

**JEFFERSON PARISH**  
**6th JUSTICE OF THE PEACE COURT**  
**Schedule of Compensation, Benefits and Other Payments to Agency Head**

**For the Year Ended December 31, 2019**

Agency Head: Kevin J. Centanni

Salary and Compensation	\$ 115,786
Benefits - Insurance	11,831
Benefits - Retirement	2,490
Reimbursement - Conference Expenses	<u>1,098</u>
	<u>\$ 131,205</u>

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