

**JEFFERSON PARISH**  
**6th JUSTICE OF THE PEACE COURT**  
**Financial Statements**  
**December 31, 2018**

*John F. Maggiore, Jr.*

CERTIFIED PUBLIC ACCOUNTANT

1824 WILLIAMS BOULEVARD • SUITE B  
KENNER, LOUISIANA 70062

(504) 469-7994 • FAX (504) 469-5533

LICENSED:  
STATE OF LOUISIANA  
STATE OF MISSISSIPPI  
STATE OF FLORIDA

MEMBER:  
AMERICAN INSTITUTE  
OF CERTIFIED PUBLIC  
ACCOUNTANTS

Accountant's Compilation Report

May 9, 2019

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, which comprise the statement of financial position as of December 31, 2018, and the related statement of activity and fund balance, and the schedule of compensation, benefits and other payments to the Agency Head, for the year then ended, included in the prescribed form. 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 AICPA. I did not audit or review the financial statements included in the accompanying prescribed form 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.

The financial statements included in the accompanying prescribed form are intended to comply 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.

Respectfully submitted,



John F. Maggiore, Jr.  
Certified Public Accountant

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

**December 31, 2018**

<b><u>ASSETS</u></b>	
<b><u>CURRENT ASSETS</u></b>	
Cash in banks	\$ 1,856
<b>Total Current Assets</b>	<b>\$ 1,856</b>
 <b><u>OTHER ASSETS</u></b>	
Deposits	\$ 25
<b>Total Assets</b>	<b>\$ 1,881</b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>	
<b><u>CURRENT LIABILITIES</u></b>	
FICA payable	\$ 685
Fed w/h payable	632
LA w/h payable	208
<b>Total Current Liabilities</b>	<b>\$ 1,525</b>
 <b><u>FUND BALANCE</u></b>	
Unrestricted	\$ 356
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,881</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, 2018**

**CASH RECEIPTS**

Parish - State supplemental salary	\$ 21,600
Court costs and fees for services	<u>282,658</u>

Total Support and Revenue \$ 304,258

**DIRECT EXPENDITURES**

Constable costs and fees	\$ 94,485
Amount retained by Justice of the Peace	<u>127,174</u>

Total Direct Expenditures \$ 221,659

Revenues Net of Operating Expenditures \$ 82,599

**OPERATING EXPENDITURES**

Administrative and overhead	\$ 39,188
Constable costs and fees - Outside district	8,142
Salaries and benefits	<u>36,584</u>

Total Operating Expenditures \$ 83,914

**DECREASE IN FUND BALANCE** \$ (1,315)

**FUND BALANCE, Beginning of Year** 1,671

**FUND BALANCE, End of Year** 356

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, 2018**

Agency Head: Kevin J. Centanni

Salary and Compensation	\$ 127,174
Benefits - Insurance	11,831
Benefits - Retirement	<u>2,490</u>
	<u>\$ 141,495</u>

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