

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

**COMPILED FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**Jefferson Parish Constable**  
**5<sup>th</sup> Justice of the Peace Court**  
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As of and For the Year Ended December 31, 2022

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June 20, 2023

Accountant's Compilation Report

Honorable Allen Leone, Jr.  
Jefferson Parish Constable  
5<sup>th</sup> Justice of the Peace Court  
Jefferson, Louisiana

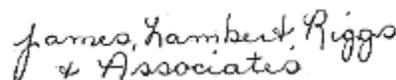
Management is responsible for the accompanying statement of cash receipts and cash disbursements – cash basis, statement of assets, liabilities, and fund balance – cash basis, and the supplementary information schedule of compensation, benefits, and other payments to the constable of Jefferson Parish Constable - 5th Justice of the Peace Court (the Constable) as of and for the year ended December 31, 2022, included in the accompanying prescribed form. 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 and supplementary information schedule.

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.

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, 2022

	<u>General Fund</u>	<u>Garnishment Fund Activity</u>
<b>Cash Receipts:</b>		
State and Parish Salary	\$ 7,283	\$ -
Fees Collected	223,696	200,141
Fees Collected from Other JOP for Service of Process	3,630	-
Total Receipts	<u>\$ 234,609</u>	<u>\$ 200,141</u>
<b>Cash Disbursements:</b>		
Operating Expenses	\$ 12,527	\$ 19
Materials and Supplies	9,494	-
Travel and Other Charges:		
For Yourself	120	-
For Employees	-	-
Cost of Equipment Purchased	-	-
Returned to JOP for Outs	-	-
Garnishments Paid to Others	-	188,467
Total Disbursements	<u>\$ 22,141</u>	<u>\$ 188,486</u>
<b>Balance Available for Payment of Salaries</b>	<u>212,468</u>	<u>11,655</u>
<b>Salary and Related Benefits:</b>		
Amount Paid to Employees	46,465	15,570
Agency Head Name: Allen Leone, Jr.		
Salary, Parish	7,283	-
Fees Collected, Net of Expenses	161,859	-
Total Salaries Paid	215,607	15,570
<b>Fund Balance:</b>		
Increase in Fund Balance	(3,139)	(3,915)
Fund Balance, Beginning of Year	3,755	23,374
Transfer from General Fund	-	-
Fund Balance, End of Year	<u>\$ 616</u>	<u>\$ 19,459</u>

See accountant's compilation report.

**Jefferson Parish Constable**  
**5<sup>th</sup> Justice of the Peace Court**  
Statement of Assets, Liabilities, and Fund Balance – Cash Basis  
December 31, 2022

**Statement B**

	<u>General Fund</u>	<u>Garnishment Fund</u>	<u>Total</u>
<b>Assets:</b>			
Cash	\$ 616	\$ 19,459	\$ 20,075
Investments	-	-	-
Office Furnishings	-	-	-
Equipment	<u>42,000</u>	<u>-</u>	<u>42,000</u>
<b>Total Assets</b>	<u>\$ 42,616</u>	<u>\$ 19,459</u>	<u>\$ 62,075</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>
<b>Fund Balances:</b>			
Ending Fund Balance	616	19,459	20,075
Other-Equipment	<u>42,000</u>	<u>-</u>	<u>42,000</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 42,616</u>	<u>\$ 19,459</u>	<u>\$ 62,075</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, 2022

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

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 169,142
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	120
Registration Fees	-
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 169,262</u>

See accountant's compilation report.