
JEFFERSON PARISH JUSTICE OF THE PEACE,
6TH JUSTICE COURT

KENNER, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2022



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6TH JUSTICE COURT

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ACCOUNTANT'S COMPILATION REPORT

Kevin J. Centanni, Judge
Jefferson Parish Justice of the Peace, 6th Justice Court
Kenner, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities each major fund of the Jefferson Parish Justice of the Peace, 6th Justice Court (the Court), as of and for the year ended December 31, 2022, which collectively comprise the Court's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. 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, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all 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 Court'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.

Management has omitted the management's discussion and analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subjected to our compilation engagement, but we have not audited or reviewed the supplementary information, and accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Richard CPAS

Metairie, Louisiana
June 8, 2023

JEFFERSON PARISH JUSTICE OF THE PEACE
6TH JUSTICE COURT
STATEMENT OF NET POSITION / BALANCE SHEET
DECEMBER 31, 2022

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 3,930
Other current assets	25
Total current assets	<u>3,955</u>

NONCURRENT ASSETS

Equipment	1,381
Less: accumulated depreciation	<u>(1,381)</u>
Total noncurrent assets	<u>-</u>

<u>TOTAL ASSETS</u>	<u>\$ 3,955</u>
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LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Accounts payable	\$ 1,194
Total current liabilities	<u>1,194</u>

<u>TOTAL LIABILITIES</u>	<u>\$ 1,194</u>
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NET POSITION / FUND BALANCE

Unrestricted net position / Unassigned fund balance	<u>\$ 2,761</u>
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<u>TOTAL NET POSITION / FUND BALANCE</u>	<u>\$ 2,761</u>
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See accompanying independent accountant's compilation report.

JEFFERSON PARISH JUSTICE OF THE PEACE
6TH JUSTICE COURT
STATEMENT OF ACTIVITIES / STATEMENT OF
REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2022

OPERATING REVENUES

Fees, fines and charges for services	\$ 196,457
Clerk of court - revenue	29,993
On behalf payments - Jefferson Parish	22,773
Total operating revenues	<u>249,223</u>

EXPENSES

Fees paid to Justice of the Peace	95,735
Fees paid to constable	79,361
Clerk of court - salaries and benefits	30,883
On behalf salaries and benefits paid by Jefferson Parish	21,841
Clerk of court - operating expenses	12,868
Administrative operating expenses	9,560
Total operating expenses	<u>250,248</u>

CHANGE IN NET POSITION / FUND BALANCE (1,025)

NET POSITION / FUND BALANCE, BEGINNING OF THE YEAR 3,786

NET POSITION / FUND BALANCE, END OF THE YEAR \$ 2,761

See accompanying independent accountant's compilation report.

SUPPLEMENTARY INFORMATION

JEFFERSON PARISH JUSTICE OF THE PEACE
6TH JUSTICE COURT
SCHEDULE OF COMPENSATION, BENEFITS AND
PAYMENTS TO THE AGENCY HEAD

FOR THE YEAR ENDED DECEMBER 31, 2022

Agency Head Name:

Honorable Kevin J. Centanni

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 95,735
Salary (Jefferson Parish)	22,773
Benefits - Insurance (Jefferson Parish)	7,732
Benefits - Retirement (Jefferson Parish)	2,065
Conference Expenses and Continuing Education	<u>932</u>
Total	<u><u>\$ 129,237</u></u>

See accompanying independent accountant's compilation report.