
JEFFERSON PARISH JUSTICE OF THE PEACE,
6TH JUSTICE COURT

KENNER, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2024

RICHARD  CPAS

JEFFERSON PARISH JUSTICE OF THE PEACE,
6TH JUSTICE COURT

KENNER, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2024

JEFFERSON PARISH JUSTICE OF THE PEACE,
6TH JUSTICE COURT

TABLE OF CONTENTS

| | <u>Page</u> |
|--|-------------|
| Accountant's Compilation Report | 1 |
| Statement of Net Position / Balance Sheet | 2 |
| Statement of Activities / Statement of Revenues, Expenses, and Changes in Fund Balance | 3 |
| Schedule of Compensation, Benefits and Payments to the Agency Head | 4 |



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, and the aggregate remaining fund information, of the Jefferson Parish Justice of the Peace, 6th Justice Court (the Court), as of and for the years ended December 31, 2024, and 2023, 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 accounting principles generally accepted in the United States of America require 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 on page 4 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The 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 2023 financial statements have been restated to correct a restatement related to on-behalf payments.

Richard CPAS

Metairie, Louisiana
May 15, 2025

JEFFERSON PARISH JUSTICE OF THE PEACE
6TH JUSTICE COURT
STATEMENT OF NET POSITION / BALANCE SHEET
DECEMBER 31, 2024

ASSETS

| | 2024 | 2023 |
|---------------------------------|----------|----------|
| <u>CURRENT ASSETS</u> | | |
| Cash and cash equivalents | \$ 6,133 | \$ 8,469 |
| Other current assets | 25 | 25 |
| Total current assets | 6,158 | 8,494 |
| <u>NONCURRENT ASSETS</u> | | |
| Equipment | 1,381 | 1,381 |
| Less: accumulated depreciation | (1,381) | (1,381) |
| Total noncurrent assets | - | - |
| <u>TOTAL ASSETS</u> | \$ 6,158 | \$ 8,494 |

LIABILITIES AND NET POSITION/FUND BALANCE

| | | |
|---|----------|----------|
| <u>CURRENT LIABILITIES</u> | | |
| Accounts payable | \$ 1,464 | \$ 1,460 |
| Total current liabilities | 1,464 | 1,460 |
| <u>TOTAL LIABILITIES</u> | \$ 1,464 | \$ 1,460 |
| <u>NET POSITION / FUND BALANCE</u> | | |
| Unrestricted net position / Unassigned fund balance | \$ 4,694 | \$ 7,034 |
| <u>TOTAL NET POSITION / FUND BALANCE</u> | \$ 4,694 | \$ 7,034 |

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, 2024

| | 2024 | 2023 |
|--|------------|------------|
| <u>OPERATING REVENUES</u> | | |
| Fees, fines and charges for services | \$ 271,193 | \$ 234,428 |
| Clerk of court - revenue | 54,240 | 41,302 |
| On behalf payments - Jefferson Parish | 35,459 | 36,428 |
| Total operating revenues | 360,892 | 312,158 |
| <u>EXPENSES</u> | | |
| Fees paid to Justice of the Peace | 146,835 | 115,025 |
| Fees paid to constable | 119,415 | 98,882 |
| Clerk of court - salaries and benefits | 32,843 | 32,401 |
| On behalf salaries and benefits paid by Jefferson Parish | 35,459 | 36,428 |
| Clerk of court - operating expenses | 20,497 | 16,898 |
| Administrative operating expenses | 8,183 | 8,251 |
| Total operating expenses | 363,232 | 307,885 |
| <u>CHANGE IN NET POSITION / FUND BALANCE</u> | (2,340) | 4,273 |
| <u>NET POSITION / FUND BALANCE, BEGINNING OF THE YEAR</u> | 7,034 | 2,761 |
| <u>NET POSITION / FUND BALANCE, END OF THE YEAR</u> | \$ 4,694 | \$ 7,034 |

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, 2024

Agency Head Name:

Honorable Kevin J. Centanni

| Purpose | | |
|---|----|---------|
| Salary | \$ | 146,835 |
| Salary (Jefferson Parish) | | 17,361 |
| Benefits - Insurance (Jefferson Parish) | | 15,749 |
| Benefits - Retirement (Jefferson Parish) | | 1,495 |
| Conference Expenses and Continuing Education (Jefferson Parish) | | 854 |
| Total | \$ | 182,294 |

See accompanying independent accountant's compilation report.