

MARK D. MILEY
JUSTICE OF THE PEACE
WARD 3, DISTRICT 1
CENTRAL, EAST BATON ROUGE PARISH, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

Compiled by:
Joseph P. Vincent, Jr., CPA
A Professional Accounting Corporation
Baton Rouge, LA 70818

MARK D. MILEY
JUSTICE OF THE PEACE
WARD 3, DISTRICT 1
CENTRAL, EAST BATON ROUGE PARISH, LOUISIANA

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To the Owner
Mark D. Miley
Justice of the Peace, East Baton Parish, Ward 3, District 1
Baton Rouge, Louisiana

The Owner (management) is responsible for the accompanying financial statements of Mark D. Miley, Justice of the Peace, East Baton Rouge Parish, Ward 3, District 1 (a proprietorship), which comprise the balance sheet-cash basis of the general fund as of December 31, 2023, and the related statement of revenues, expenditures, and changes in fund balance-cash basis for the year then ended, and for determining that the cash basis of accounting is an acceptable reporting framework. 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 nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by the Owner. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The Owner has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, fund balance, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of the Owner. The information was subject to my compilation engagement, however, I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Joseph P. Vincent, Jr., CPA, APAC

Joseph P. Vincent, Jr., CPA
Baton Rouge, Louisiana
June 27, 2024

MARK D. MILEY
JUSTICE OF THE PEACE
WARD 3, DISTRICT 1
CENTRAL, EAST BATON ROUGE PARISH, LOUISIANA

Balance Sheet-Cash Basis
December 31, 2023

	<u>General Fund</u>
Cash	\$ <u>88,910</u>
Total Assets	<u>\$ 88,910</u>
LIABILITIES AND FUND BALANCE	
Total Liabilities	<u>-</u>
Fund Balance	<u>88,910</u>
Total Liabilities and Fund Balance	<u>\$ 88,910</u>

See accompanying accountant's compilation report.

MARK D. MILEY
 JUSTICE OF THE PEACE
 WARD 3, DISTRICT 1
 CENTRAL, EAST BATON ROUGE PARISH, LOUISIANA

Statement of Revenues, Expenditures,
 and Changes in Fund Balance-Cash Basis
 For the Year Ended December 31, 2023

	General Fund
Cash Receipts	
Court fees	\$ 458,225
EBR Parish compensation	5,040
Weddings	700
Gross cash receipts	463,965
Cash Disbursements	
Fees paid to Constable	188,380
Fees paid to Clerk	65,690
Security	3,000
Professional fees	750
Total Cash Disbursements	257,820
Balance Available	206,145
Justice of the Peace compensation	132,826
Increase (Decrease) in Fund Balance	73,319
Fund Balance at Beginning of Year	15,591
Fund Balance at End of Year	\$ 88,910

See accompanying accountant's compilation report.

EAST BATON ROUGE PARISH, WARD 3, DISTRICT 3
SCHEDULE 1

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended: December 31, 2023

Agency Head Name: MARK D. MILEY

Purpose	Amount
Salary	\$5,040
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0