

**JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022**

Camnetar & Co., CPAs
a professional accounting corporation

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a professional accounting corporation
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Honorable Vernon J. Wilty, III
Jefferson Parish Justice of the Peace
First Justice Court

Management is responsible for the accompanying financial statements of the government activities and each major fund of the Jefferson Parish Justice of the Peace First Justice Court, as of and for the year ended December 31, 2022, 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 American Institute of Certified Public Accountants. 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. Accordingly, 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 Office'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 accounting principles generally accepted in the United States of America require to be presented to supplement basic financial statements. Such information, although not a 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 operation, economic, or historical context.

The supplementary information contained in the Schedule of compensation, benefits, and other payments to the agency head, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject 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.

We are not independent with respect to the Jefferson Parish Justice of the Peace First Justice Court as of and for the year ended December 31, 2022 because we perform certain accounting services that impair our independence, specifically the preparation of these financial statements.

Camnetar & Co.

Camnetar & Co., CPAs
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Gretna, LA
June 19, 2023

BASIC FINANCIAL STATEMENTS

**JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT
STATEMENT OF NET POSITION
December 31, 2022**

ASSETS

Current assets:

Cash and cash equivalents	\$ 3,402
	<u>3,402</u>
Total current assets	3,402

Noncurrent assets:

Capital assets, net of depreciation	<u>-</u>
Total assets	<u>\$ 3,402</u>

LIABILITIES

Current liabilities:

Accounts payable	<u>-</u>
Total current liabilities	<u>-</u>
Total liabilities	<u>-</u>

NET POSITION

Invested in capital assets	-
Unrestricted	<u>3,402</u>
Total net position	<u>\$ 2,552</u>

See accountants' compilation report

**JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2022**

Program Expenses:

Governmental Activities

General Government - Judicial

Salaries	\$ 186,469
Fees paid to constable	129,850
Operating expenses	7,188
Materials and supplies	-
Depreciation	-
Total Program Expenses	<u>323,507</u>

Program Revenues:

Fees Collected	300,400
State and Parish Salary	<u>23,957</u>
Total Program Revenues	<u>324,357</u>

Change in net position 850

Net Position:

Beginning of the year	2,552
End of the year	<u>\$ 3,402</u>

See accountants' compilation report.

**JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT
BALANCE SHEET
GOVERNMENTAL FUND
For The Year Ended December 31, 2022**

ASSETS

Cash and cash equivalents	<u>\$ 3,402</u>
Total current assets	3,402
Total assets	<u><u>\$ 3,402</u></u>

LIABILITIES AND FUND EQUITY

Total current liabilities	<u>\$ -</u>
Total liabilities	<u>-</u>

FUND EQUITY

Fund balance, unreserved, undesignated	3,402
Total liabilities and fund equity	<u><u>\$ 3,402</u></u>
Reconciliation to statement of net position:	
Fund balance, unreserved, undesignated	3,402
Invested in capital assets, net of depreciation	-
Net position of governmental activities	<u><u>\$ 3,402</u></u>

See accountants' compilation report

**JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUND
For The Year Ended December 31, 2022**

REVENUES

Fees collected	\$ 300,400
State and Parish Salary	<u>23,957</u>
TOTAL REVENUES	324,357

EXPENDITURES, JUDICIAL

Salaries	186,469
Fees paid to constable	129,850
Operating expenses	7,188
Materials and supplies	<u> </u>
TOTAL EXPENDITURES	323,507

**EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES**

850

FUND BALANCE

Beginning of the year	<u>2,552</u>
End of the year	<u><u>\$ 3,402</u></u>

See accountants' compilation report

**JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2022**

Net change in fund balances - governmental fund	\$ 850
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation charged in the current period.

Reconciling items	
Depreciation expense	<u> -</u>

Changes in net position of governmental activities	<u><u> \$ 850</u></u>
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**JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT
SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD
For The Year Ended December 31, 2022**

Agency Head Name: Vernon J. Wilty III

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary, Parish	\$ 23,957
Fees Collected net of expenses	186,469
Other Benefits	-

See accountants' compilation report