

CAREY JENKINS, CONSTABLE

WARD 3, DISTRICT 2

BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

Compiled by:
Joseph P. Vincent, Jr.
Certified Public Accountant
A Professional Accounting Corporation
Baton Rouge, Louisiana

CAREY JENKINS

PARISH CONSTABLE

WARD 3, DISTRICT 2

BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

TABLE OF CONTENTS

Accountant's Compilation Report	1
Financial Statements:	
Balance Sheet – Cash Basis	2
Statement of Revenues, Expenditures, and Changes in Fund Balances-Cash Basis	3
Supplementary Schedule 1	4

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To the Owner
Carey Jenkins, Constable
East Baton Rouge Parish
Ward 3, District 2
Baton Rouge, Louisiana

The Owner is responsible for the accompanying financial statements of Carey Jenkins, Constable, East Baton Rouge Parish, Ward 3, District 2 (a proprietorship), which comprise the balance sheet-cash basis of the general fund and the garnishment fund as of December 31, 2025, and the related statement of revenues, expenditures, and changes in fund balance-cash basis of the general fund and garnishment fund 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 management. 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 I is presented for additional analysis and is not a required part of the basic financial statements. This information is the representation of management. 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
Baton Rouge, Louisiana
April 29, 2026

CAREY JENKINS, CONSTABLE
EAST BATON ROUGE PARISH
WARD 3, DISTRICT 2

Balance Sheet-Cash Basis
December 31, 2025

ASSETS

	<u>General Fund</u>	<u>Garnishment Fund</u>
Cash	\$ -	\$ 1,000
Total Assets	<u>\$ -</u>	<u>\$ 1,000</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ -	\$ -
Fund Balance	-	<u>1,000</u>
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ 1,000</u>

See accompanying accountant's compilation report.

CAREY JENKINS, CONSTABLE
 EAST BATON ROUGE PARISH
 WARD 3, DISTRICT 2

Statement of Revenues, Expenditures,
 and Changes in Fund Balance-Cash Basis
 For the Year Ended December 31, 2025

	General Fund	Garnishment Fund
Cash Receipts		
Fees	\$ 273,181	\$ -
Parish salary	5,000	-
Garnishments collected	-	1,161
Total Cash Receipts	278,181	1,161
Administrative & Garnishment Expenses		
Operating expenses	2,442	-
Materials and supplies	1,468	-
Accounting fees	1,090	-
Garnishments paid to others	-	1,161
Total Administrative & Garnishment Expenses	5,000	1,161
Balance Available	273,181	-
Paid to Chief Deputy Constable	148,245	-
Paid to Deputy Constables	88,936	-
Paid to Constable	36,000	-
Total Paid to Constables & Sheriffs	273,181	-
Increase (Decrease) in Fund Balance	-	-
Fund Balance at Beginning of Year	-	1,000
Balance at End of Year	\$ -	\$ 1,000

See accompanying accountant's compilation report.

CAREY JENKINS, CONSTABLE
EAST BATON ROUGE PARISH, WARD 3, DISTRICT 2
SCHEDULE 1

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

Year Ended: December 31, 2025

Agency Head Name: Not Applicable.

Purpose	Amount
Salary	\$5,000
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	
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0