

**JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017**

Camnetar & Co., CPAs
a professional accounting corporation

Camnetar & Co., CPAs

a professional accounting corporation
2550 Belle Chasse Hwy., Suite 170, Gretna, LA 70053
504.362.2544 (Fax) 504.362.2663

Edward L. Camnetar, Jr., CPA
Orfelinda G. Richard, CPA
Jamie G. Rogers, CPA

Members: American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

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, 2017, 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, 2017 because we perform certain accounting services that impair our independence, specifically the preparation of these financial statements.

Camnetar & Co.

Camnetar & Co., CPAs
a professional accounting corporation

Gretna, LA
June 29, 2018

BASIC FINANCIAL STATEMENTS

**JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT
STATEMENT OF NET POSITION
December 31, 2017**

ASSETS

Current assets:

Cash and cash equivalents	\$ 13,632
	<u>13,632</u>
Total current assets	13,632

Noncurrent assets:

Capital assets, net of depreciation	<u>-</u>
Total assets	<u>\$ 13,632</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>13,632</u>
Total net position	<u>\$ 13,632</u>

See accountants' compilation report

**JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2017**

Program Expenses:

Governmental Activities

General Government - Judicial

Salaries	\$ 249,953
Fees paid to constable	157,900
Operating expenses	6,276
Materials and supplies	2,650
Depreciation	<u>-</u>

Total Program Expenses 416,779

Program Revenues:

Fees Collected	400,850
State and Parish Salary	<u>23,867</u>
Total Program Revenues	<u>424,717</u>

Increase in net position 7,938

Net Position:

Beginning of the year	5,694
End of the year	<u>\$ 13,632</u>

See accountants' compilation report.

**JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT
BALANCE SHEET
GOVERNMENTAL FUND
For The Year Ended December 31, 2017**

ASSETS

Cash and cash equivalents	<u>\$ 13,632</u>
Total current assets	13,632
Total assets	<u><u>\$ 13,632</u></u>

LIABILITIES AND FUND EQUITY

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

FUND EQUITY

Fund balance, unreserved, undesignated	13,632
Total liabilities and fund equity	<u><u>\$ 13,632</u></u>
Reconciliation to statement of net position:	
Fund balance, unreserved, undesignated	13,632
Invested in capital assets, net of depreciation	-
Net position of governmental activities	<u><u>\$ 13,632</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, 2017**

REVENUES

Fees collected	\$ 400,850
State and Parish Salary	<u>23,867</u>
TOTAL REVENUES	424,717

EXPENDITURES, JUDICIAL

Salaries	249,953
Fees paid to constable	157,900
Operating expenses	6,276
Materials and supplies	<u>2,650</u>
TOTAL EXPENDITURES	416,779

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

7,938

FUND BALANCE

Beginning of the year	<u>5,694</u>
End of the year	<u><u>\$ 13,632</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, 2017**

Net change in fund balances - governmental fund	\$ 7,938
---	----------

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>\$ 7,938</u>

**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, 2017**

Agency Head Name: Vernon J. Wilty III

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary, Parish	\$ 23,867
Fees Collected net of expenses	210,157
Other Benefits	2,267

See accountants' compilation report