

**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT**

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

Camnetar & Co., CPAs
a professional accounting corporation

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a professional accounting corporation
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To Constable Jonathan Liberto
Jefferson Parish Constable's Office
First Justice Court

Management is responsible for the accompanying financial statements of the governmental activities and the major fund, of the Jefferson Parish Constable's Office First Justice Court, as of and for the year ended December 31, 2021, 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 the basic financial statements. Such missing 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, however we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to the Jefferson Parish Constable's Office First Justice Court as of and for the year ended December 31, 2021 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 28, 2022

BASIC FINANCIAL STATEMENTS

**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
STATEMENT OF NET POSITION
December 31, 2021**

ASSETS

Cash and cash equivalents	\$ 102,472
Capital assets, net of depreciation	<u>83,332</u>
Total assets	<u>185,804</u>

LIABILITIES

Payroll tax liabilities	<u>1,155</u>
Total liabilities	1,155

NET POSITION

Invested in capital assets	83,332
Unrestricted	<u>101,317</u>
Total net position	<u>\$ 184,649</u>

See accountants' compilation report

**JEFFERSON PARISH CONSTABLE'S OFFICE
 FIRST JUSTICE COURT
 STATEMENT OF ACTIVITIES
 GOVERNMENTAL FUND
 For The Year Ended December 31, 2021**

Program Expenses

Governmental Activities:

General Government - Judicial

Salaries and Constables Compensation	\$ 106,311
Operating expenses	21,688
Materials and supplies	6,315
Garnishments disbursed	18,462
Depreciation	20,418
Total Program Expenses	173,194

Program Revenues

Fees collected	193,790
State and Parish salary	23,147
Garnishments collected	20,748
Total Program Revenues	237,685

Increase (Decrease) in Net Position 64,491

Net Position

Beginning of year	120,158
End of year	\$ 184,649

**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
BALANCE SHEET
GOVERNMENTAL FUND
For The Year Ended December 31, 2021**

ASSETS

Cash and cash equivalents	<u>\$ 102,472</u>
Total assets	<u><u>\$ 102,472</u></u>

LIABILITIES

Payroll tax liabilities	<u>\$ 1,155</u>
Total liabilities	1,155

FUND EQUITY

Fund balance, unreserved, undesignated	<u>101,317</u>
Total liabilities and fund equity	<u><u>\$ 102,472</u></u>

Reconciliation to statement of net position:

Fund balance, unreserved, undesignated	101,317
Invested in capital assets, net of depreciation	<u>83,332</u>
Net position of governmental activities	<u><u>\$ 184,649</u></u>

See accountants' compilation report

JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUND
For The Year Ended December 31, 2021

Revenues

Fees collected	\$ 193,790
State and Parish salary and benefits	23,147
Garnishments collected	<u>20,748</u>
Total Revenues	237,685

Expenditures, Judicial

Salaries	106,311
Operating expenses	21,688
Materials and supplies	6,315
Garnishments disbursed	18,462
Capital outlay	<u>40,865</u>
Total Expenditures	193,641

Excess (Deficiency) of Revenues

Over Expenditures	44,044
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Fund Balance

Beginning of the year	<u>57,273</u>
End of the year	<u><u>\$ 101,317</u></u>

**JEFFERSON PARISH CONSTABLE'S OFFICE
 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, 2021**

Net change in fund balances - governmental fund	\$	44,044
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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:		
Capital Outlay		40,865
Depreciation expense		(20,418)
		20,447
Total reconciling items		20,447
Changes in net position of governmental activities	\$	64,491

**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD
For The Year Ended December 31, 2021**

Agency Head Name: Jonathan P. Liberto

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary, Parish	\$ 21,599
Fees Collected net of expenses	111,053
Other Benefits	27,331