

**Financial Statement
of
Jefferson Parish Constable
2nd Parish Justice Court
For the Period Ended
December 31, 2017**

**Complied By
Uzee, Butler, Arceneaux & Bowes
Certified Public Accountants**

See Accountants' Compilation Report

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ACCOUNTANT'S COMPILATION REPORT

Wayne J. Nocito, Constable
Jefferson Parish Constable – 2nd Justice Court
35 Nottoway Drive
Marrero, Louisiana 70072

Wayne J. Nocito, Constable is responsible for the accompanying financial statements of the Jefferson Parish Constable – 2nd Justice Court, which comprise the statement of assets, liability and fund equity – modified accrual basis, and the related statements of revenue and expenditures – modified accrual basis, for the year then ended, and for determining that the modified accrual basis of accounting is an acceptable financial reporting framework. 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 AICPA. We did not audit or review the accompanying financial statements prepared on the modified accrual basis of accounting nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by Wayne J. Nocito, Constable. Accordingly, we do not express an opinion, a conclusion, or provide any form of assurance on these financial statements.

The Schedule of Compensation, Benefits, and Other Payments to the Constable on page 4 is not a required part of the basic financial statements of the Jefferson Parish Constable – 2nd District, but is additional information required by the State Statute. (Act No. 706)

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

Wayne J. Nocito, Constable has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Jefferson Parish Constable – 2nd Justice Court's statement of assets, liability and fund equity – modified accrual basis and the related statements of revenue and expenditures – modified accrual basis. Accordingly, the financial statements are not designed for those who are not informed about such matters.


UZEE, BUTLER, ARCENEUX & BOWES
Certified Public Accountants
June 22, 2018

Jefferson Parish Constable
2nd Parish Justice Court
Statement of Assets, Liabilities and
Fund Equity – Cash Basis
December 31, 2017

ASSETS

CURRENT ASSETS:

| | | |
|------------------|--------------|--|
| Iberia Bank | \$ 1,680 | |
| Garnishment Fund | <u>3,443</u> | |

| | | |
|----------------------|--|--------------|
| Total Current Assets | | <u>5,123</u> |
|----------------------|--|--------------|

| | | |
|--------------|--|-----------------|
| Total Assets | | \$ <u>5,123</u> |
|--------------|--|-----------------|

LIABILITIES AND FUND EQUITY

CURRENT LIABILITIES:

| | | |
|---------------------------|--|------------|
| Total Current Liabilities | | <u>-0-</u> |
|---------------------------|--|------------|

| | | |
|-------------------|--|------------|
| Total Liabilities | | <u>-0-</u> |
|-------------------|--|------------|

FUND EQUITY:

| | | |
|-------------------|--|--------------|
| Total Fund Equity | | <u>5,123</u> |
|-------------------|--|--------------|

| | | |
|-----------------------------------|--|-----------------|
| Total Liabilities and Fund Equity | | \$ <u>5,123</u> |
|-----------------------------------|--|-----------------|

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Jefferson Parish Constable
2nd Parish Justice Court
Statement of Revenue
and Expenditures-Cash Basis
December 31, 2017

| | 12 Months Ended <u>December 31, 2017</u> |
|---|---|
| <u>REVENUES</u> | |
| Professional Fees | \$ 124,569 |
| Garnishments Collected | <u>110,358</u> |
| Total Revenues | <u>234,927</u> |
| <u>EXPENDITURES</u> | |
| Salary and Related Benefits | 105,389 |
| Subcontractors | 12,338 |
| Professional Fees | 1,890 |
| Car and Truck Expense | 3,741 |
| Garnishments Paid to Others | 108,614 |
| Meals and Entertainment | 2,065 |
| Office Supplies Expense | 2,576 |
| Dues | 30 |
| Training | 327 |
| Insurance Expense | 1,061 |
| Uniforms & Other | <u>1,369</u> |
| Total Expenditures | <u>239,400</u> |
| Excess of Revenue over Expenditures | \$ <u>(4,473)</u> |

See Accountants' Compilation Report

Jefferson Parish Constable
2nd Parish Justice Court
Schedule of Compensation, Benefits, and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2017

Agency Head Name/Title: Wayne J. Nocito, Constable

| <u>Purpose</u> | |
|------------------------------------|-------------------|
| Salary | \$ 15,212 |
| Benefits – insurance | -0- |
| Benefits – retirement | -0- |
| Court commissions & reimbursements | 90,177 |
| Car allowance | -0- |
| Vehicle provided by government | -0- |
| Per diem | -0- |
| Travel | -0- |
| Registration fees | -0- |
| Conference travel | 327 |
| Housing | -0- |
| Unvouchered expenses | -0- |
| Special meals | -0- |
| | <u>\$ 105,716</u> |

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