JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

Camnetar & Co., CPAs
a professional accounting corporation

Camnetar & Co., CPAs
a professional accounting corporation
94 Westbank Expressway Suite A 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

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, 2025, 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, 2025 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 26, 2026

BASIC FINANCIAL STATEMENTS

JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT

STATEMENT OF NET POSITION
December 31, 2025

ASSETS

Cash and cash equivalents	$ 201,690
Capital assets, net of depreciation	65,872
Total assets	267,562

LIABILITIES

Payroll tax liabilities	1,568
Vehicle Loan	55,816
Total liabilities	57,384

NET POSITION

Invested in capital assets, net of debt	10,056
Unrestricted	200,122
Total net position	$ 210,178

See accountants' compilation report.

JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT

STATEMENT OF ACTIVITIES
GOVERNMENTAL FUND
For The Year Ended December 31, 2025

Program Expenses		
Governmental Activities:		
General Government - Judicial		
Salaries and Constables Compensation	$	168,729
Operating expenses		54,939
Materials and supplies		666
Garnishments disbursed		15,807
Depreciation		17,879
Total Program Expenses		258,020
Program Revenues		
Fees collected		215,447
State and Parish salary		15,320
Garnishments collected		15,755
Total Program Revenues		246,522
Increase (Decrease) in Net Position		(11,498)
Net Position		
Beginning of year		221,676
End of year	$	210,178

JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT

BALANCE SHEET
GOVERNMENTAL FUND
For The Year Ended December 31, 2025

ASSETS

Cash and cash equivalents	$ 201,690
Total assets	$ 201,690

LIABILITIES

Payroll tax liabilities	$ 1,568
Total liabilities	1,568

FUND EQUITY

Fund balance, unreserved, undesignated	200,122
Total liabilities and fund equity	$ 201,690

Reconciliation to statement of net position:

Fund balance, unreserved, undesignated	200,122
Invested in capital assets, net of depreciation	65,872
Long term debt, vehicle loan	(55,816)
Net position of governmental activities	$ 210,178

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, 2025

Revenues	
Fees collected	$ 215,447
State and Parish salary and benefits	15,320
Garnishments collected	15,755
Total Revenues	246,522
Expenditures, Judicial	
Salaries	168,729
Operating expenses	54,939
Materials and supplies	666
Garnishments disbursed	15,807
Total Expenditures	240,141
Excess (Deficiency) of Revenues	
Over Expenditures	6,381
Other Financincing Sources (Uses)	
Vehicle loan payments	(6,720)
Net Change in Fund Balance	(339)
Fund Balance	
Beginning of the year	200,461
End of the year	$ 200,122

See accountants' compilation report.

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, 2025

Net change in fund balances - governmental fund	$ (339)
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 dpreciation expense. This is the amount by which capital outlay exceeded depreciation chared in the current period.	
The issuance of long-term debt provides current financial resources to governmental funds, while repayment of long-term debt principal consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Therefore, debt proceeds are deducted and principal repayments are added back in the reconciliation to the Statement of Activities.	
Reconciling items:	
Vehicle loan payments	6,720
Depreciation expense	(17,879)
Total reconciling items	(11,159)
Changes in net position of governmental activities	$ (11,498)

See accountants' compilation report.

JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT

SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD
For The Year Ended December 31, 2025

Agency Head Name: Jonathan P. Liberto

PURPOSE		AMOUNT
Salary, Parish	$	21,497
Fees collected net of expenses		103,278
Meals		8,513
Travel		1,000
Seminars		2,100

See accountants' compilation report.