

CAREY JENKINS, CONSTABLE
EAST BATON ROUGE PARISH, WARD 3, DISTRICT 2
BATON ROUGE, LOUISIANA
COMPILED FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

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

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To the Owner
Carey Jenkins, Constable
Baton Rouge, Louisiana

The Owner is responsible for the accompanying financial statements of Carey Jenkins, Constable (a proprietorship), which comprise the balance sheet-cash basis of the general fund and the garnishment fund as of December 31, 2019, 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, equity, 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

Joseph P. Vincent, Jr., CPA
Baton Rouge, Louisiana
April 8, 2020

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

Balance Sheet-Cash Basis
December 31, 2019

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	-	1,000
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, 2019

	General Fund	Garnishment Fund
Cash Receipts		
Fees	\$ 235,844	\$ -
Parish salary	4,800	-
Reimbursement for registration fees	185	-
Reimbursement for travel	-	-
Garnishments collected	-	620
	240,829	620
Total Cash Receipts		
Cash Disbursements		
Office expense	1,286	-
Professional fees	545	-
Registration fees	215	-
Repairs & maintenance	4,565	-
Telephone & fax	1,848	-
Vehicle fuel	2,237	-
Garnishments paid to others	-	583
	10,696	583
Total Cash Disbursements		
Balance Available	230,133	37
Amount retained for constable compensation	121,121	37
Amount paid to sheriffs and constables	367	-
Amount paid to deputy constable	108,645	-
	230,133	37
Total Paid for Compensation		
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, 2019

Agency Head Name: Not Applicable.

Purpose	Amount
Salary	\$ 4,800
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	185
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0