

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, 2024

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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Certified Public Accountant and Consultant
A Professional Accounting Corporation

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To the Owner
Carey Jenkins, Constable
East Baton Rouge Parish
Ward 3, District 2
Baton Rouge, Louisiana

The Owner is responsible for the accompanying financial statements of Carey Jenkins, Constable, East Baton Rouge Parish, Ward 3, District 2 (a proprietorship), which comprise the balance sheet-cash basis of the general fund and the garnishment fund as of December 31, 2024, 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, fund balance, 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, APAC
Joseph P. Vincent, Jr., CPA, APAC
Baton Rouge, Louisiana
April 21, 2025

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

Balance Sheet-Cash Basis
December 31, 2024

ASSETS

	General Fund	Garnishment Fund
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, 2024

	General Fund	Garnishment Fund
Cash Receipts		
Fees	\$ 310,321	\$ -
Parish salary	5,039	-
Garnishments collected	-	29,011
Total Cash Receipts	315,360	29,011
Administrative & Garnishment Expenses		
Operating expenses	1,366	-
Materials and supplies	903	-
Accounting fees	775	-
Garnishments paid to others	-	27,479
Total Administrative & Garnishment Expenses	3,044	27,479
Balance Available	312,316	1,532
Paid to Chief Deputy Constable	175,216	1,532
Paid to Deputy Constable	101,100	-
Paid to Constable	36,000	-
Total Paid to Constables & Sheriffs	312,316	1,532
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.

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: 12-31-2024

Agency Head Name: CAREY JENKINS, CONSTABLE

Purpose	Amount
Salary	\$ 5,039
Benefits-insurance	
Benefits-retirement	
Benefits-<list any other here>	
Car allowance	
Vehicle provided by government	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	
Continuing professional education fees	
Housing	
Unvouchered expenses	
Special meals	