JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

Camnetar & Co., CPAs
a professional accounting corporation

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a professional accounting corporation
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Honorable Vernon J. Wilty, III
Jefferson Parish Justice of the Peace
First Justice Court

Management is responsible for the accompanying financial statements of the government activities and each major fund of the Jefferson Parish Justice of the Peace 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 basic financial statements. Such 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, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Jefferson Parish Justice of the Peace 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 17, 2026

BASIC FINANCIAL STATEMENTS

JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT

STATEMENT OF NET POSITION
December 31, 2025

ASSETS

Current Assets	
Cash and cash equivalents	$ 7,617
Total current assets	7,617
Noncurrent Assets:	
Capital assets, net of depreciation	-
Total assets	7,617

LIABILITIES

Current liabilities:	
Accounts payable	-
Total current liabilities	-
Total liabilities	-

NET POSITION

Invested in capital assets	-
Unrestricted	7,617
Total net position	$ 7,617

See accountants' compilation report.

JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025

Program Expenses	
Governmental Activities, Judicial	
Salaries	$241,306
Fees paid to constable	161,380
Operating expenses	3,436
Materials and supplies	1,078
Depreciation	-
Total Program Expenses	407,200
Program Revenues	
Fees Collected	385,760
State and Parish Salary	24,133
Total Program Revenues	409,893
Change in Net Position	2,693
Net Position	
Beginning of the year	4,924
End of the year	$ 7,617

See accountants' compilation report.

JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT

GOVERNMENTAL FUND
BALANCE SHEET
December 31, 2025

ASSETS

Cash and cash equivalents	$	7,617
Total assets	$	7,617

LIABILITIES

Total current liabilities	$	-
Total liabilities	$	-

FUND BALANCE

Assgined	$	-
Unassgined		7,617
Total fund balance	$	7,617

See accountants' compilation report.

JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
December 31, 2025

Fund balance, unassigned	$ 7,617
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Invested in capital assets, net of depreciation	-
Net position of governmental activities	$ 7,617

See accountants' compilation report.

JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT

GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For The Year Ended December 31, 2025

Revenues		
Fees collected	$	385,760
State and Parish Salary		24,133
Total Revenues		409,893
Expenditures, Judicial		
Salaries		241,306
Fees paid to constable		161,380
Operating expenses		3,436
Materials and supplies		1,078
Total Expenditures		407,200
Excess (Deficiency) of Revenues Over Expenditures		2,693
Fund Balance		
Beginning of the year		4,924
End of the year	$	7,617

See accountants' compilation report.

JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT

GOVERNMENT FUND
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 balance - governmental fund	$	2,693
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.		
Depreciation expense		-
Changes in net position of governmental activities	$	2,693

See accountants' compilation report.

JEFFERSON PARISH JUSTICE OF THE PEACE
FIRST JUSTICE COURT

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

Agency Head Name: Vernon J. Wilty III

PURPOSE		AMOUNT
Salary, Parish	$	24,133
Fees Collected Net of Expenses		243,999

See accountants' compilation report.