

**JEFFERSON PARISH CONSTABLE'S OFFICE  
FIRST JUSTICE COURT**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2020**

*Camnetar & Co., CPAs*  
a professional accounting corporation

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a professional accounting corporation  
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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, 2020, 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, 2020 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 22, 2021

## **BASIC FINANCIAL STATEMENTS**

**JEFFERSON PARISH CONSTABLE'S OFFICE**  
**FIRST JUSTICE COURT**  
**STATEMENT OF NET POSITION**  
**December 31, 2020**

**ASSETS**

Cash and cash equivalents	\$ 57,997
Capital assets, net of depreciation	<u>62,885</u>
Total assets	<u>120,882</u>

**LIABILITIES**

Payroll tax liabilities	<u>724</u>
Total liabilities	724

**NET POSITION**

Invested in capital assets	62,885
Unrestricted	<u>57,273</u>
Total net position	<u>\$ 120,158</u>

See accountants' compilation report

**JEFFERSON PARISH CONSTABLE'S OFFICE  
FIRST JUSTICE COURT  
STATEMENT OF ACTIVITIES  
GOVERNMENTAL FUND  
For The Year Ended December 31, 2020**

**Program Expenses**

Governmental Activities:

General Government - Judicial

Salaries and Constables Compensation	\$ 137,386
Operating expenses	28,039
Materials and supplies	6,011
Garnishments disbursed	56,478
Depreciation	<u>19,006</u>
Total Program Expenses	246,920

**Program Revenues**

Fees collected	169,089
State and Parish salary	23,221
Garnishments collected	<u>60,320</u>
Total Program Revenues	252,630

**Increase (Decrease) in Net Position** 5,710

**Net Position**

Beginning of year	<u>114,448</u>
End of year	<u><u>\$ 120,158</u></u>

**JEFFERSON PARISH CONSTABLE'S OFFICE  
FIRST JUSTICE COURT  
BALANCE SHEET  
GOVERNMENTAL FUND  
For The Year Ended December 31, 2020**

**ASSETS**

Cash and cash equivalents	<u>\$ 57,997</u>
Total assets	<u><u>\$ 57,997</u></u>

**LIABILITIES**

Payroll tax liabilities	<u>724</u>
Total liabilities	724

**FUND EQUITY**

Fund balance, unreserved, undesignated	<u>57,273</u>
Total liabilities and fund equity	<u><u>\$ 57,997</u></u>

**Reconciliation to statement of net position:**

Fund balance, unreserved, undesignated	57,273
Invested in capital assets, net of depreciation	<u>62,885</u>
Net position of governmental activities	<u><u>\$ 120,158</u></u>

See accountants' compilation report

**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, 2020**

**Revenues**

Fees collected	\$ 169,089
State and Parish salary and benefits	23,221
Garnishments collected	<u>60,320</u>
Total Revenues	252,630

**Expenditures, Judicial**

Salaries	137,386
Operating expenses	28,039
Materials and supplies	6,011
Garnishments disbursed	56,478
Capital outlay	<u>31,771</u>
Total Expenditures	259,685

<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(7,055)</b>
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**Fund Balance**

Beginning of the year	<u>64,328</u>
End of the year	<u><u>\$ 57,273</u></u>

**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, 2020**

Net change in fund balances - governmental fund	\$	(7,055)
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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.

Reconciling items:

Capital Outlay		31,771
Depreciation expense		<u>(19,006)</u>

Total reconciling items		<u>12,765</u>
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Changes in net position of governmental activities	<u>\$</u>	<u>5,710</u>
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**JEFFERSON PARISH CONSTABLE'S OFFICE  
FIRST JUSTICE COURT  
SCHEDULE OF COMPENSATION, BENEFITS,  
AND OTHER PAYMENTS TO AGENCY HEAD  
For The Year Ended December 31, 2020**

**Agency Head Name:** Jonathan P. Liberto

<b><u>PURPOSE</u></b>	<b><u>AMOUNT</u></b>
Salary, Parish	\$ 21,599
Fees Collected net of expenses	111,053
Other Benefits	27,331