

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, 2017

Joseph P. Vincent, Jr.
Certified Public Accountant
A Professional Accounting Corporation
Baton Rouge, Louisiana

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

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CAREY JENKINS
CONSTABLE
WARD 3 DISTRICT 2
6052 GRAND COUTEAU
BATON ROUGE, LA 70817
03/08/2018

Transmittal Letter

Annual Financial Statements

Engagement Manager
Office of the Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Sir:

In accordance with LSA – R.S. 24:513, enclosed is the sworn Affidavit and the annual financial statement for my office as of and for the year ended December 31, 2017. The financial statements include all funds under the control and oversight of the court and have been prepared on the cash basis of accounting.

Sincerely,



Carey Jenkins
Constable

Enclosure

CAREY JENKINS
CONSTABLE
WARD 3 DISTRICT 2
6052 GRAND COUTEAU
BATON ROUGE, LA 70817

03/08/2018

Financial Statements

As of and for Year Ended December 31, 2017

Required by Louisiana Revised Statute 24:513 and 24:514 to

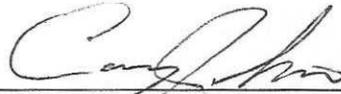
be filed with the Legislative Auditor

Within 90 days after the close of the fiscal year

AFFIDAVIT

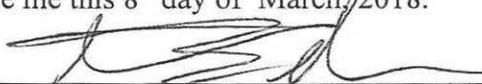
Personally came and appeared before the undersigned notary public Carey Jenkins, Constable of Ward 3 District 2, East Baton Rouge Parish, Louisiana, who being duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Constable, Ward 3 District 2, East Baton Rouge Parish, Louisiana as of December 31, 2017 and the results of operations for the year then ended, as prepared on the cash basis of accounting.

In addition, Carey Jenkins, Constable, Ward 3 District 2, East Baton Rouge Parish, Louisiana who duly sworn, deposes and says that his office received more than \$200,000 or more in revenues and other sources for the year ended December 31, 2017 and accordingly, does herewith submit an audit, review/attestation or compilation report for the previously mentioned fiscal year.



Carey Jenkins

Sworn to and subscribed before me this 8th day of March, 2018.



Notary Public

STEVEN E. SANDERS
NOTARY PUBLIC
BAR ROLL # 19774
PARISH OF EAST BATON ROUGE
My Commission is for Life

Joseph P. Vincent, Jr.

*Certified Public Accountant and Consultant
A Professional Accounting Corporation*

Member

*American Institute of Certified Public Accountants
Louisiana Society of Certified Public Accountants
Association of Certified Fraud Examiners*

*13621 Shortridge Ave.
Baton Rouge, Louisiana 70817
Telephone (225) 756-0970*

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, 2017, 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
Baton Rouge, Louisiana
March 8, 2018

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

Balance Sheet-Cash Basis
December 31, 201

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	<u>\$ -</u>	<u>\$ -</u>
Fund Balance	<u>-</u>	<u>1,000</u>
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, 2017

	<u>General Fund</u>	<u>Garnishment Fund</u>
Cash Receipts		
Fees	\$ 246,070	\$ -
Parish salary	4,800	-
Reimbursement for registration fees	185	-
Reimbursement for travel	-	-
Garnishments collected	-	17,190
Total Cash Receipts	<u>251,055</u>	<u>17,190</u>
Cash Disbursements		
Operating expenses	3,957	-
Materials and supplies	3,488	-
Registration fees	185	-
Travel	2,104	-
Garnishments paid to others	-	16,260
Total Cash Disbursements	<u>9,734</u>	<u>16,260</u>
Balance Available	<u>241,321</u>	<u>930</u>
Amount retained for constable compensation	131,789	930
Amount paid to sheriffs and constables	192	-
Amount paid to deputy constable	109,340	-
Total Paid for Compensation	<u>241,321</u>	<u>930</u>
Increase (Decrease) in Fund Balance	-	-
Fund Balance at Beginning of Year	-	1,000
Balance at End of Year	<u>\$ -</u>	<u>\$ 1,000</u>

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, 2017

Agency Head Name:

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