

**JEFFERSON PARISH CONSTABLE'S OFFICE  
FIRST JUSTICE COURT  
  
FINANCIAL REPORT  
  
FOR THE YEAR ENDED DECEMBER 31, 2024**

*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, 2024, 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, 2024 because we perform certain accounting services that impair our independence, specifically the preparation of these financial statements.



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

Gretna, LA  
June 30, 2025

## **BASIC FINANCIAL STATEMENTS**

**JEFFERSON PARISH CONSTABLE'S OFFICE  
FIRST JUSTICE COURT  
STATEMENT OF NET POSITION  
December 31, 2024**

**ASSETS**

Cash and cash equivalents	\$	201,535
Capital assets, net of depreciation		<u>83,751</u>
Total assets		<u>285,286</u>

**LIABILITIES**

Payroll tax liabilities		1,074
Vehicle Loan		<u>62,536</u>
Total liabilities		<u>63,610</u>

**NET POSITION**

Invested in capital assets, net of debt		21,215
Unrestricted		<u>200,461</u>
Total net position	\$	<u>221,676</u>

See accountants' compilation report

**JEFFERSON PARISH CONSTABLE'S OFFICE**  
**FIRST JUSTICE COURT**  
**STATEMENT OF ACTIVITIES**  
**GOVERNMENTAL FUND**  
**For The Year Ended December 31, 2024**

**Program Expenses**

Governmental Activities:

General Government - Judicial

Salaries and Constables Compensation	\$	171,302
Operating expenses		40,900
Materials and supplies		8,840
Garnishments disbursed		38,101
Depreciation		16,225
Total Program Expenses		<u>275,368</u>

**Program Revenues**

Fees collected	245,319
State and Parish salary	21,840
Garnishments collected	<u>44,292</u>
Total Program Revenues	<u>311,451</u>

<b>Increase (Decrease) in Net Position</b>	<b>36,083</b>
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**Net Position**

Beginning of year, restated	<u>185,593</u>
End of year	<u><u>\$ 221,676</u></u>

See accountants' compilation report

**JEFFERSON PARISH CONSTABLE'S OFFICE  
FIRST JUSTICE COURT  
BALANCE SHEET  
GOVERNMENTAL FUND  
For The Year Ended December 31, 2024**

**ASSETS**

Cash and cash equivalents	<u>\$ 201,535</u>
Total assets	<u><u>201,535</u></u>

**LIABILITIES**

Payroll tax liabilities	<u>1,074</u>
Total liabilities	<u><u>1,074</u></u>

**FUND EQUITY**

Fund balance, unreserved, undesignated	<u>200,461</u>
Total liabilities and fund equity	<u><u>\$ 201,535</u></u>

**Reconciliation to statement of net position:**

Fund balance, unreserved, undesignated	200,461
Invested in capital assets, net of depreciation	83,751
Long term debt	<u>(62,536)</u>
Net position of governmental activities	<u><u>\$ 221,676</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, 2024**

**Revenues**

Fees collected	\$ 245,319
State and Parish salary and benefits	21,840
Garnishments collected	44,292
Total Revenues	<u>311,451</u>

**Expenditures, Judicial**

Salaries	171,302
Operating expenses	40,901
Materials and supplies	8,840
Garnishments disbursed	38,101
Capital outlay	62,536
Total Expenditures	<u>321,680</u>

**Excess (Deficiency) of Revenues**

**Over Expenditures** (10,229)

**Other Financing Sources**

Bank Loan	<u>62,536</u>
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**Net Change in Fund Balance** 52,307

**Fund Balance**

Beginning of the year	<u>148,154</u>
End of the year	<u><u>\$ 200,461</u></u>

See accountants' compilation report

**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, 2024**

Net change in fund balances - governmental fund	\$ (10,229)
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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	62,536
Depreciation expense	(16,224)
Other	<u>-</u>

Total reconciling items	<u>46,312</u>
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Changes in net position of governmental activities	<u><u>\$ 36,083</u></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, 2024**

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

<u><b>PURPOSE</b></u>	<u><b>AMOUNT</b></u>
Salary, Parish	\$ 21,840
Fees collected net of expenses	78,071
Other benefits	20,094
Meals	8,180
Travel	1,248
Seminars	2,100

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