

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, 2018

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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# Joseph P. Vincent, Jr.

*Certified Public Accountant and Consultant  
A Professional Accounting Corporation*

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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, 2018, 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  
April 29, 2019

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

Balance Sheet-Cash Basis  
December 31, 2018

**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	\$ -	\$ -
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, 2018

	General Fund	Garnishment Fund
Cash Receipts		
Fees	\$ 245,977	\$ -
Parish salary	4,800	-
Reimbursement for registration fees	-	-
Reimbursement for travel	-	-
Garnishments collected	-	29,639
Total Cash Receipts	250,777	29,639
Cash Disbursements		
Office expense	923	-
Postage & certified mail	1,703	-
Professional fees	525	-
Repairs & maintenance	4,348	-
Telephone & fax	1,656	-
Vehicle fuel	2,459	-
Garnishments paid to others	-	27,949
Total Cash Disbursements	11,614	27,949
Balance Available	239,163	1,690
Amount retained for constable compensation	133,048	1,690
Amount paid to sheriffs and constables	140	-
Amount paid to deputy constable	105,975	-
Total Paid for Compensation	239,163	1,690
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.

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, 2018

Agency Head Name: Not Applicable.

Purpose	Amount
Salary	\$ 4,800
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0