

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, 2015

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
05/18/2016

Transmittal Letter

Annual Financial Statements

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

Dear Ms. Elliott:

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, 2015. 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
05/18/2016

Financial Statements
As of and for Year Ended December 31, 2015
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

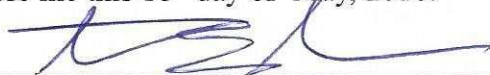
Personally came and appeared before the undersigned notary public Carey Jenkins, Constable of Ward 3 District 2, East Baton Rouge Parish, Louisiana, who being duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Constable, Ward 3 District 2, East Baton Rouge Parish, Louisiana as of December 31, 2015 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, 2015 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 18th day of May, 2016.



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 as of December 31, 2015, and the related statement of revenues, expenditures, and changes in fund balance-cash basis 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.

Joseph P. Vincent, Jr., CPA

Joseph P. Vincent, Jr., CPA
Baton Rouge, Louisiana
May 16, 2016

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

Balance Sheet-Cash Basis
December 31, 2015

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, 2015

	<u>General Fund</u>	<u>Garnishment Fund</u>
Cash Receipts		
Fees	\$ 235,297	\$ -
Parish salary	4,938	-
Reimbursement for registration fees	175	-
Reimbursement for travel	141	-
Garnishments collected	-	35,744
	<u>240,551</u>	<u>35,744</u>
Total Cash Receipts		
Cash Disbursements		
Operating expenses	2,342	-
Materials and supplies	482	-
Registration fees	175	-
Travel	2,255	-
Garnishments paid to others	-	33,622
	<u>5,254</u>	<u>33,622</u>
Total Cash Disbursements		
Balance Available	<u>235,297</u>	<u>2,122</u>
Amount retained for constable compensation	145,136	2,122
Amount paid to sheriffs and constables	271	-
Amount paid to employees	89,890	-
	<u>235,297</u>	<u>2,122</u>
Total Paid for Compensation		
Increase (Decrease) in Fund Balance	-	-
Fund Balance at Beginning of Year	-	-
	<u>-</u>	<u>-</u>
Balance at End of Year	<u>\$ -</u>	<u>\$ -</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, 2015

Agency Head Name: Not Applicable.

Purpose	Amount
Salary	\$ 4,938
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	175
Travel	141
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0