

CAREY JENKINS, CONSTABLE

WARD 3, DISTRICT 2

BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

Compiled by:  
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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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, 2023, 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, fund balance, 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, APAC  
Baton Rouge, Louisiana  
May 13, 2024

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

Balance Sheet-Cash Basis  
December 31, 2023

**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, 2023

	General Fund	Garnishment Fund
Cash Receipts		
Fees	\$ 259,124	\$ -
Parish salary	4,920	-
Garnishments collected	-	19,733
	264,044	19,733
Administrative & Garnishment Expenses		
Operating expenses	3,210	-
Materials and supplies	499	-
Accounting fees	750	-
Registration fees	341	-
Garnishments paid to others	-	18,445
	4,800	18,445
Total Administrative & Garnishment Expenses	259,244	1,288
Balance Available	147,198	1,288
Paid to Chief Deputy Constable	79,081	-
Paid to Deputy Constable	32,620	-
Paid to Constable	345	-
Paid to Sheriffs and Constables	259,244	1,288
Total Paid to Constables & Sheriffs	-	-
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.

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: 12-31-2024

Agency Head Name: CAREY JENKINS

Purpose	Amount
Salary	\$ 4,920
Benefits-insurance	
Benefits-retirement	
Benefits-<list any other here>	
Car allowance	
Vehicle provided by government	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	
Continuing professional education fees	
Housing	
Unvouchered expenses	
Special meals	