

Financial Statement  
of  
Jefferson Parish Constable  
2<sup>nd</sup> Parish Justice Court  
For the Period Ended  
December 31, 2015

Complied By  
Uzee, Butler, Arceneaux & Bowes  
Certified Public Accountants

See Accountants' Compilation Report

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ACCOUNTANT'S COMPILATION REPORT

Wayne J. Nocito, Constable  
Jefferson Parish Constable – 2<sup>nd</sup> Justice Court  
35 Nottoway Drive  
Marrero, Louisiana 70072

Wayne J. Nocito, Constable is responsible for the accompanying financial statements of the Jefferson Parish Constable – 2<sup>nd</sup> Justice Court, which comprise the statement of assets, liability and fund equity – modified accrual basis, and the related statements of revenue and expenditures – modified accrual basis, for the year then ended, and for determining that the modified accrual basis of accounting is an acceptable financial reporting framework. 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 AICPA. We did not audit or review the accompanying financial statements prepared on the modified accrual basis of accounting nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by Wayne J. Nocito, Constable. Accordingly, we do not express an opinion, a conclusion, or provide any form of assurance on these financial statements.

The Schedule of Compensation, Benefits, and Other Payments to the Constable on page 4 is not a required part of the basic financial statements of the Jefferson Parish Constable – 2<sup>nd</sup> District, but is additional information required by the State Statute. (Act No. 706)

The financial statements are prepared in accordance with the modified accrual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Wayne J. Nocito, Constable has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Jefferson Parish Constable – 2<sup>nd</sup> Justice Court's statement of assets, liability and fund equity – modified accrual basis and the related statements of revenue and expenditures – modified accrual basis. Accordingly, the financial statements are not designed for those who are not informed about such matters.

  
UZEE, BUTLER, ARCENEUX & BOWES  
Certified Public Accountants  
June 29, 2016

Jefferson Parish Constable  
2<sup>nd</sup> Parish Justice Court  
Statement of Assets, Liabilities and  
Fund Equity – Cash Basis  
December 31, 2015

ASSETS

CURRENT ASSETS:

Iberia Bank	\$ 70,554.49
Certificates of Deposit	<u>3,235.00</u>

Total Current Assets 73,789.49

Total Assets \$ 73,789.49

LIABILITIES AND FUND EQUITY

CURRENT LIABILITIES:

Accounts Payable	\$ <u>6,274.70</u>
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Total Current Liabilities 6,274.70

Total Liabilities 6,274.70

FUND EQUITY:

Fund Balance	3,468.25
Net Income	<u>64,046.54</u>

Total Fund Equity 67,514.79

Total Liabilities and Fund Equity \$ 73,789.49

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Jefferson Parish Constable  
 2<sup>nd</sup> Parish Justice Court  
 Statement of Revenue  
 and Expenditures-Cash Basis  
 December 31, 2015

<u>REVENUES</u>	<u>12 Months Ended December 31, 2015</u>
Professional Fees	\$ 77,180.30
Garnishments Collected	<u>135,469.05</u>
Total Revenues	<u>212,649.35</u>
<u>EXPENDITURES</u>	
Professional Fees	675.00
Car and Truck Expense	5,552.60
Garnishments Paid to Others	129,015.00
Promotions	90.47
Meals and Entertainment	3,290.79
Office Supplies Expense	2,331.60
Donations	1,056.46
Dues	30.00
Training	350.00
Service Charges	5.00
Insurance Expense	1,061.53
Uniforms & Other	<u>5,144.36</u>
Total Expenditures	<u>148,602.81</u>
Excess of Revenue over Expenditures	\$ <u>64,046.54</u>

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Jefferson Parish Constable  
2<sup>nd</sup> Parish Justice Court  
Schedule of Compensation, Benefits, and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2015

Agency Head Name/Title: Wayne J. Nocito, Constable

<u>Purpose</u>	
Salary	\$ 19,669.79
Benefits – insurance	-0-
Benefits – retirement	-0-
Benefits – other	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	-0-
Reimbursements	6,490.80
Travel	-0-
Registration fees	175.00
Conference travel	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-
	<u>\$ 26,335.59</u>

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