

**JEFFERSON PARISH JUSTICE OF THE PEACE  
FIRST JUSTICE COURT  
FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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

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a professional accounting corporation  
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Honorable Vernon J. Wilty, III  
Jefferson Parish Justice of the Peace  
First Justice Court

Management is responsible for the accompanying financial statements of the government activities and each major fund of the Jefferson Parish Justice of the Peace First Justice Court, as of and for the year ended December 31, 2016, 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 basic financial statements. Such 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, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Jefferson Parish Justice of the Peace First Justice Court as of and for the year ended December 31, 2016 because we perform certain accounting services that impair our independence, specifically the preparation of these financial statements.

*Camnetar & Co.*

Camnetar & Co., CPAs  
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Gretna, LA  
June 20, 2017

## **BASIC FINANCIAL STATEMENTS**

JEFFERSON PARISH JUSTICE OF THE PEACE  
FIRST JUSTICE COURT  
STATEMENT OF NET POSITION  
December 31, 2016

**ASSETS**

**Current assets:**

Cash and cash equivalents	\$ 5,694
Total current assets	<u>5,694</u>

**Noncurrent assets:**

Capital assets, net of depreciation	<u>-</u>
Total assets	<u>5,694</u>

**LIABILITIES**

**Current liabilities:**

Accounts payable	-
Total current liabilities	<u>-</u>
Total liabilities	<u>-</u>

**NET POSITION**

Invested in capital assets	-
Unrestricted	<u>5,694</u>
Total net position	<u><u>\$ 5,694</u></u>

See independent accountants' compilation report

**JEFFERSON PARISH JUSTICE OF THE PEACE  
FIRST JUSTICE COURT  
STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2016**

**Program Expenses:**

Governmental Activities

General Government - Judicial

Salaries	\$ 221,541
Fees paid to constable	167,180
Operating expenses	3,267
Materials and supplies	947
Depreciation	<u>-</u>

**Total Program Expenses** 392,935

**Program Revenues:**

Fees Collected	375,280
State and Parish Salary	<u>21,600</u>
<b>Total Program Revenues</b>	<u>396,880</u>

**Increase in net position** 3,945

**Net Position:**

Beginning of the year	1,749
End of the year	<u>\$ 5,694</u>

See independent accountants' compilation report.

**JEFFERSON PARISH JUSTICE OF THE PEACE  
FIRST JUSTICE COURT  
BALANCE SHEET  
GOVERNMENTAL FUND  
For The Year Ended December 31, 2016**

**ASSETS**

Cash and cash equivalents	<u>\$ 5,694</u>
Total current assets	5,694
Total assets	<u><u>\$ 5,694</u></u>

**LIABILITIES AND FUND EQUITY**

Total current liabilities	<u>\$ -</u>
Total liabilities	<u>-</u>

**FUND EQUITY**

Fund balance, unreserved, undesignated	5,694
Total liabilities and fund equity	<u><u>\$ 5,694</u></u>
Reconciliation to statement of net position:	
Fund balance, unreserved, undesignated	5,694
Invested in capital assets, net of depreciation	-
Net position of governmental activities	<u><u>\$ 5,694</u></u>

See independent accountants' compilation report

**JEFFERSON PARISH JUSTICE OF THE PEACE  
FIRST JUSTICE COURT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUND  
For The Year Ended December 31, 2016**

**REVENUES**

Fees collected	\$ 375,280
State and Parish Salary	<u>21,600</u>
<b>TOTAL REVENUES</b>	<b>396,880</b>

**EXPENDITURES, JUDICIAL**

Salaries	221,541
Fees paid to constable	167,180
Operating expenses	3,267
Materials and supplies	<u>947</u>
<b>TOTAL EXPENDITURES</b>	<b>392,935</b>

**EXCESS (DEFICIENCY) OF REVENUES  
OVER EXPENDITURES**

3,945

**FUND BALANCE**

Beginning of the year	<u>1,749</u>
End of the year	<u><u>\$ 5,694</u></u>

**JEFFERSON PARISH JUSTICE OF THE PEACE  
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, 2016**

Net change in fund balances - governmental fund	\$ 3,945
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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	
Depreciation expense	<u>          -</u>

Changes in net position of governmental activities	<u>\$ 3,945</u>
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**JEFFERSON PARISH JUSTICE OF THE PEACE  
FIRST JUSTICE COURT  
SCHEDULE OF COMPENSATION, BENEFITS,  
AND OTHER PAYMENTS TO AGENCY HEAD  
For The Year Ended December 31, 2016**

**Agency Head Name:** Vernon J. Wilty III

<u><b>PURPOSE</b></u>	<u><b>AMOUNT</b></u>
Salary, Parish	\$ 21,600
Fees Collected net of expenses	199,941
Reimbursements	-
Other Benefits	2,267