

**JEFFERSON PARISH CONSTABLE -
5TH JUSTICE OF THE PEACE COURT**

COMPILED FINANCIAL STATEMENTS

DECEMBER 31, 2016

**Jefferson Parish Constable -
5th Justice of the Peace Court**
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As of and for the Year Ended December 31, 2016

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June 10, 2017

Accountant's Compilation Report

Honorable Raymond Waguespack
Jefferson Parish Constable
5th Justice of the Peace Court
Jefferson, Louisiana

Management is responsible for the accompanying statement of cash receipts and disbursements, balance sheet, and the schedule of compensation, benefits, and other payments to the constable of Jefferson Parish Constable – 5th Justice of the Peace Court (the Constable) as of and for the year ended December 31, 2016, included in the accompanying prescribed form. 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 financial statements included in the accompanying prescribed form, 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 prescribed form financial statements.

These financial statements are presented in accordance with the requirements of the Louisiana Legislative Auditor, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences

We are not independent with respect to the Jefferson Parish Constable – 5th Justice of the Peace Court.

Respectfully submitted,

James, Lambert, Riggs and Associates, Inc.

Prescribed Form Financial Statements

**Jefferson Parish Constable
5th Justice of the Peace Court**
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2016

Statement A

	<u>General Fund</u>	<u>Garnishment Fund Activity</u>
Cash Receipts:		
State and Parish Salary	\$ 19,424	\$ -
Fees Collected	227,636	-
Fees Collected from other JOP for Service of Process	5,120	-
Refund of AG Conference	-	-
Garnishments Collected	-	136,327
Total Receipts	<u>\$ 252,180</u>	<u>\$ 136,327</u>
 Cash Disbursements:		
Operating Expenses	\$ 20,200	\$ -
Materials and Supplies	9,929	-
Travel and Other Charges		
For Yourself	1,607	-
For Employees	-	-
Cost of Equipment Purchased	32,772	-
Returned to JOP for Outs	-	-
Garnishments Paid to Others	-	129,163
Total Disbursements	<u>\$ 64,508</u>	<u>\$ 129,163</u>
 Balance Available for Payment of Salaries	 <u>187,672</u>	 <u>7,164</u>
 Salary and Related Benefits:		
Amount Retained by Yourself as Salary	83,668	7,744
Amount Paid to Employees	96,839	-
Total Salaries Paid	<u>180,507</u>	<u>7,744</u>
 Fund Balance:		
Increase in Fund Balance	7,165	(580)
Fund Balance, Beginning of Year	4,984	4,704
Transfer from General Fund	-	-
Fund Balance, End of Year	<u>\$ 12,149</u>	<u>\$ 4,124</u>

See accountant's compilation report.

**Jefferson Parish Constable
5th Justice of the Peace Court
Balance Sheet
December 31, 2016**

Statement B

	General Fund	Garnishment Fund	Total
Assets:			
Cash	\$ 12,149	\$ 4,124	\$ 16,273
Investments	-	-	-
Office Furnishings	-	-	-
Equipment	36,566	-	36,566
Total Assets	\$ 48,715	\$ 4,124	\$ 52,839
Liabilities and Fund Balance:			
Liabilities:			
Cash Overdraft	-	-	-
Garnishment Due to Others	-	-	-
Other Liabilities	-	-	-
Total Liabilities	-	-	-
Fund Balances:			
Ending Fund Balance	12,149	4,124	16,273
Other-Equipment	36,566	-	36,566
Total Liabilities and Fund Balance	\$ 48,715	\$ 4,124	\$ 52,839

See accountant's compilation report.

Jefferson Parish Constable
5th Justice of the Peace Court
Schedule of Prior Year Findings and Responses
For the Year Ended December 31, 2016

Statement C

Agency Head: Honorable Raymond Waguespack

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 91,412
Benefits - Insurance	-
Benefits - Retirement	-
Deferred Compensation	-
Benefits - Other - Supplemental Pay	-
Car Allowance	-
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	-
	<u>\$ 91,412</u>

See accountant's compilation report.