

**JEFFERSON PARISH CONSTABLE'S OFFICE
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
2550 Belle Chasse Hwy., Suite 170, Gretna, LA 70053
504.362.2544 (Fax) 504.362.2663

Edward L. Camnetar, Jr., CPA
Orfelinda G. Richard, CPA
Jamie G. Rogers, CPA

Members: American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

To Constable Jonathan Liberto
Jefferson Parish Constable's Office
First Justice Court

Management is responsible for the accompanying financial statements of the governmental activities and the major fund, of the Jefferson Parish Constable's Office 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 the basic financial statements. Such missing 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, however we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to the Jefferson Parish Constable's Office 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.

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a professional accounting corporation

Gretna, LA
June 21, 2017

BASIC FINANCIAL STATEMENTS

**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
STATEMENT OF NET POSITION
December 31, 2016**

ASSETS

Cash and cash equivalents	\$ 17,009
Capital assets, net of depreciation	<u>20,216</u>
Total assets	<u>37,225</u>

LIABILITIES

Payroll tax liabilities	<u>1,289</u>
Total liabilities	1,289

NET POSITION

Invested in capital assets	20,216
Unrestricted	<u>15,720</u>
Total net position	<u><u>\$ 35,936</u></u>

See independent accountants' compilation report.

**JEFFERSON PARISH CONSTABLE'S OFFICE
 FIRST JUSTICE COURT
 STATEMENT OF ACTIVITIES
 GOVERNMENTAL FUND
 For the Year Ended December 31, 2016**

Program Expenses

Governmental Activities:

General Government - Judicial

Salaries	\$ 198,268
Operating expenses	32,475
Materials and supplies	1,418
Garnishments disbursed	48,414
Depreciation	<u>5,267</u>
Total Program Expenses	285,842

Program Revenues

Fees collected	213,496
State and Parish salary	18,400
Garnishments collected	<u>51,791</u>
Total Program Revenues	283,687

Increase (Decrease) in Net Position (2,155)

Net Position

Beginning of year, restated	38,091
End of year	<u><u>\$ 35,936</u></u>

See independents accountants' compilation report.

**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
BALANCE SHEET
GOVERNMENTAL FUND
December 31, 2016**

ASSETS

Cash and cash equivalents	<u>\$ 17,009</u>
Total assets	<u><u>\$ 17,009</u></u>

LIABILITIES

Payroll tax liabilities	<u>\$ 1,289</u>
Total liabilities	1,289

FUND EQUITY

Fund balance, unreserved, undesignated	<u>15,720</u>
Total liabilities and fund equity	<u><u>\$ 17,009</u></u>

Reconciliation to statement of net position:

Fund balance, unreserved, undesignated	15,720
Invested in capital assets, net of depreciation	<u>20,216</u>
Net position of governmental activities	<u><u>\$ 35,936</u></u>

**JEFFERSON PARISH CONSTABLE'S OFFICE
 FIRST JUSTICE COURT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUND
 GOVERNMENTAL FUND
 For the Year Ended December 31, 2016**

Revenues

Fees collected	\$	213,496
State and Parish salary		18,400
Garnishments collected		<u>51,791</u>
Total Revenues		283,687

Expenditures, Judicial

Salaries		198,268
Operating expenses		32,475
Materials and supplies		1,418
Garnishments disbursed		48,414
Capital outlay		<u>-</u>
Total Expenditures		280,575

Excess (Deficiency) of Revenues Over Expenditures		3,112
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Fund Balance

Beginning of the year		<u>12,608</u>
End of the year	\$	<u><u>15,720</u></u>

See independents accountants' compilation report.

JEFFERSON PARISH CONSTABLE'S OFFICE
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	\$ 3,112
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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	(5,267)
Capital outlay	<u>-</u>
Total reconciling items	<u>(5,267)</u>
Changes in net position of governmental activities	<u><u>\$ (2,155)</u></u>

**JEFFERSON PARISH CONSTABLE'S OFFICE
FIRST JUSTICE COURT
SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD**

For the Year Ended December 31, 2016

Agency Head Name: Jonathan P. Liberto

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary, Parish	\$ 18,500
Fees collected net of expenses	140,675
Other benefits	12,613