

MARK D. MILEY

JUSTICE OF THE PEACE

WARD 3, DISTRICT 1

CENTRAL, EAST BATON ROUGE PARISH, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022

MARK D. MILEY
JUSTICE OF THE PEACE
WARD 3, DISTRICT 1
CENTRAL, EAST BATON ROUGE PARISH, LOUISIANA

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Joseph P. Vincent, Jr.
Certified Public Accountant and Consultant
A Professional Accounting Corporation

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Society of Louisiana Certified Public Accountants
Louisiana Society of Independent Accountants

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To the Owner
Mark D. Miley
Justice of the Peace, East Baton Parish, Ward 3, District 1
Central, Louisiana

The Owner is responsible for the accompanying financial statements of Mark D. Miley, Justice of the Peace, East Baton Rouge Parish, Ward 3, District 1 (a proprietorship), which comprise the balance sheet-cash basis of the general fund as of December 31, 2022, and the related statement of revenues, expenditures, and changes in fund balance-cash basis 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 the Owner. 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 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of the Owner. 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

Joseph P. Vincent, Jr., CPA, APAC
Baton Rouge, Louisiana
June 15, 2023

MARK D. MILEY
JUSTICE OF THE PEACE
WARD 3, DISTRICT 1
CENTRAL, EAST BATON ROUGE PARISH, LOUISIANA

Balance Sheet-Cash Basis
December 31, 2022

	<u>General Fund</u>
	ASSETS
Cash	\$ <u>15,591</u>
Total Assets	<u>\$ 15,591</u>
	LIABILITIES AND FUND BALANCE
Total Liabilities	<u>-</u>
Fund Balance	<u>15,591</u>
Total Liabilities and Fund Balance	<u>\$ 15,591</u>

See accompanying accountant's compilation report.

MARK D. MILEY
JUSTICE OF THE PEACE
WARD 3, DISTRICT 1
CENTRAL, EAST BATON ROUGE PARISH, LOUISIANA

Statement of Revenues, Expenditures,
and Changes in Fund Balance-Cash Basis
For the Year Ended December 31, 2022

	<u>General Fund</u>
Cash Receipts	
Court fees	\$ 362,640
EBR Parish compensation	4,800
Weddings	<u>400</u>
Gross cash receipts	<u>367,840</u>
Cash Disbursements	
Fees paid to Constable	151,100
Fees paid to Clerk	60,440
Security	2,800
Professional fees	<u>2,175</u>
Total Cash Disbursements	<u>216,515</u>
Balance Available	151,325
Justice of the Peace compensation	<u>138,284</u>
Increase (Decrease) in Fund Balance	13,041
Fund Balance at Beginning of Year	<u>2,550</u>
Fund Balance at End of Year	<u>\$ 15,591</u>

See accompanying accountant's compilation report.

EAST BATON ROUGE PARISH, WARD 3, DISTRICT 1
SCHEDULE 1

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended: December 31, 2022

Agency Head Name: Not Applicable

Purpose	Amount
Salary	\$ 4,800
Benefits-insurance	0
Benefits-retirement	0
Benefits-<:ist any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0